

REF : RDL/2021
Date : June 29, 2021

To,

The General Manager,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeeboy Towers,
Dalal Street, Fort
Mumbai 400 001

Script Code No. : 532441
Company's Name : RAINBOW DENIM LIMITED

Sub : Statement of Audited Financial Results for the Quarter and Financial Year ended March 31, 2021

Further to our letter dated June 16, 2021, we hereby inform you that the Resolution Professional today i.e. June 29, 2021 has, inter alia, considered and approved the Audited Financial Results for the quarter and financial year ended March 31, 2021.

In terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose the following:

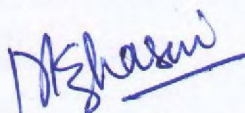
- Audited Financial Results for the quarter and year ended March 31, 2021.
- Auditor's Report on the Audited Financial Results.
- Statement showing impact of audit qualifications in specified format.

We request you to kindly take on records.

Thanking you,

Yours faithfully,

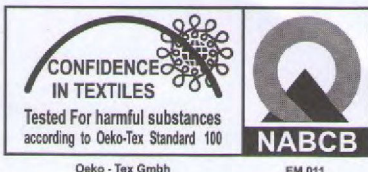
For RAINBOW DENIM LIMITED



**DHARMENDRA KUMAR BHASIN
RESOLUTION PROFESSIONAL**

Registration No. IBBI/ IPA-002/IP-N00816/2019-2020/ 12564

Encl: a/a



Regd. Office & Factory : Village Chaundheri, P.O. Dapper,
Near Lalru, Ambala-Chandigarh Highway, Dist. Mohali,
Punjab, 140506 (India)
Tel. : +91 - 1762 - 248810 / 11 / 12 / 248295 / 248296
Fax : +91 - 1762 - 248761 / 248809
Email : rainbow@rainbowdenim.com



ISO 14001 : 96 Registered company

RAINBOW

DENIM LIMITED

Works & Regd. Office : Village Chaundheri, Post Office Dappar, Tehsil Dera Bassi
Distt. Mohali (Punjab) 140506 (India)

Telephones : 01762 248810, 248811, 248812 Fax : 01762 248761 E-mail : rainbow@rainbowdenim.com
Corporate Identity Number - L18101PB1999PLC022452 Web : www.rainbowdenim.com

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

[Rupees in Lacs]						
Srl. No.	Particulars	Current 3 months Ended 31.03.2021 (Audited)	Preceding 3 months Ended 31.12.2020 (Unaudited)	Corresponding 3 months ended in the previous year 31.03.2020 (Audited)	Current Year Ended 31.03.2021 (Audited)	Previous Year Ended 31.03.2020 (Audited)
1.	Revenue from operations					
a.	Net Sales / Income from Operations	28.70	4.68	0.07	45.74	402.41
b.	Other Operating Revenues	-	-	-	-	219.02
	Net Revenue from operations	28.70	4.68	0.07	45.74	621.43
2.	Other Income	285.44	269.77	269.63	1,100.41	1,160.72
	Total Revenue	314.14	274.45	269.70	1,146.15	1,782.15
3.	Expenses					
a.	Cost of Raw Materials Consumed/Sold	-	-	-	-	104.36
b.	Cost of Other Materials Consumed/Sold	1.34	-	-	1.34	6.15
c.	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade - Decrease / (Increase)	133.40	2.09	0.01	192.34	451.74
d.	Employee Benefits Expense	79.70	70.31	243.53	393.69	1,138.59
e.	Finance Costs	265.33	268.80	276.47	1,081.02	1,114.40
f.	Depreciation	28.20	28.89	42.03	115.27	189.18
g.	Power and Fuel	2.05	0.15	12.09	30.41	89.18
h.	Other Expenses	15.36	15.99	69.64	77.94	304.34
	Total Expenses	525.38	386.23	643.77	1,892.01	3,397.94
4.	Profit / (Loss) before Exceptional Items and Tax	(211.24)	(111.78)	(374.07)	(745.86)	(1,615.79)
5.	Exceptional Items	-	-	-	-	-
6.	Profit / (Loss) before Tax	(211.24)	(111.78)	(374.07)	(745.86)	(1,615.79)
7.	Tax Expense	-	-	-	-	-
8.	Profit / (Loss) for the period	(211.24)	(111.78)	(374.07)	(745.86)	(1,615.79)
9.	Other Comprehensive Income/(Expense)					
	Items that will not be reclassified subsequently to Profit or Loss : - Re-measurement Gains/(Losses) on Defined Benefits Obligations	(7.19)	-	79.82	(7.19)	74.31
10.	Total Comprehensive Profit / (Loss) for the period	(218.43)	(111.78)	(294.25)	(753.05)	(1,541.48)
11.	Paid-up Equity Share Capital (Face value Rs.10/- per Share)	1,328.37	1,328.37	1,328.37	1,328.37	1,328.37
12.	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				(17,493.27)	(16,740.17)
13.	Earning Per Share (Not annualized) : (of Rs.10/- per Share)					
a.	Basic	(1.59)	(0.84)	(2.82)	(5.61)	(12.16)
b.	Diluted	(1.59)	(0.84)	(2.82)	(5.61)	(12.16)
See accompanying notes to the financial results.						



M. K. Singh

RAINBOW

DENIM LIMITED

STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2021

		[Rupees in Lacs]	
Srl. No.	Particulars	As at Current Year Ended 31.03.2021 (Audited)	As at Previous Year Ended 31.03.2020 (Audited)
A.	ASSETS :		
1.	Non-current Assets :		
a.	Property, Plant and Equipment	2,289.50	2,404.78
b.	Capital Work-in-Progress	-	-
c.	Intangible Assets	2.75	2.79
d.	Financial Assets :		
	- Investments	2.81	2.81
	- Other Non-current Financial Assets	185.45	205.07
e.	Deferred Tax Assets (net)	-	-
f.	Other Non-current Assets	0.22	5.05
	Sub-total - Non-current Assets	2,480.73	2,620.50
2.	Current Assets :		
a.	Inventories	267.24	459.58
b.	Financial Assets :		
	- Trade Receivables	130.41	163.96
	- Cash and Cash Equivalents	53.71	48.44
	- Other Current Financial Assets	51.58	44.18
c.	Other Current Assets	46.54	54.92
	Sub-total - Current Assets	549.48	771.08
	TOTAL - ASSETS	3,030.21	3,391.58
B.	EQUITY AND LIABILITIES :		
1.	Equity :		
a.	Equity Share Capital	1,328.37	1,328.37
b.	Other Equity	(17,493.27)	(16,740.17)
c.	Share application money pending allotment	-	-
	Sub-total - Share Holders' Funds	(16,164.90)	(15,411.80)
2.	Liabilities :		
	Non-current Liabilities :		
a.	Financial Liabilities :		
	- Non-current Borrowings	5,465.85	7,643.13
	- Other Non-current Financial Liabilities	0.30	0.30
b.	Provisions	-	-
c.	Deferred Tax Liabilities (net)	-	-
d.	Other Non-current Liabilities	-	-
	Sub-total - Non-current Liabilities	5,466.15	7,643.43
3.	Current Liabilities :		
a.	Financial Liabilities :		
	- Current Borrowings	348.61	348.61
	- Trade Payables	3,512.59	3,511.64
	- Other Current Financial Liabilities	7,846.95	4,227.74
b.	Provisions	66.06	52.00
c.	Other Current Liabilities	1,954.75	3,019.96
	Sub-total - Current Liabilities	13,728.96	11,159.95
	TOTAL - EQUITY AND LIABILITIES	3,030.21	3,391.58



M. Ghani

RAINBOW DENIM LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

		[Rupees in Lacs]	
Srl. No.	Particulars	Current Year Ended 31.03.2021 (Audited)	Previous Year Ended 31.03.2020 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit / (Loss) Before Tax	(753.05)	(1,541.48)
	Adjustments for :		
	Depreciation	115.27	189.19
	Interest Accrued	0.12	1.32
	Interest Adjustment on Amortised Cost of Debts	14.21	46.40
	Interest Income	(23.19)	-
	Bad/doubtful Debts, Advances and Recoverables Written Off/Provided	6.62	1.74
	Provisions Written Back	(0.32)	(79.69)
	Loss/(Gain) on Foreign Exchange Fluctuations	(10.21)	18.13
	Operating Loss Before Working Capital Changes	(650.55)	(1,364.39)
	Adjustments for :		
	(Increase) / Decrease in Inventories	192.35	552.23
	(Increase) / Decrease in Trade and Other Receivables	38.44	1,179.79
	Increase / (Decrease) in Trade and Other Payables	377.52	(594.15)
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES	(42.24)	(226.52)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Interest Income	23.19	-
	(Increase) / Decrease in Non-current Assets	24.44	55.28
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES	47.63	55.28
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Increase / (Decrease) in Current Financial Borrowings (Net)	-	194.77
	Interest Paid	(0.12)	(1.31)
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	(0.12)	193.46
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C)	5.27	22.22
	OPENING BALANCE OF CASH AND CASH EQUIVALENTS	48.44	26.22
	CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	53.71	48.44

NOTES :

- Segment wise reporting as required in IND AS 108 is not applicable as the Company has only one segment.
- In the Audited Accounts, the Auditors' have expressed significant doubt on the ability of the Company to continue as a 'going concern'. The same is on account of suspension of manufacturing activities at the Company's plant and the on going Corporate Insolvency Resolution Process.
- Due to labour unrest, the manufacturing activities at the Company's plant situated at Village Chaundheri, P. O. Dappar, Tehsil Derabassi, District Mohali, Punjab 140506 have been suspended with effect from March 25, 2019.
- The Company is undergoing Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 in terms of order dated December 09, 2019 passed by Hon'ble National Company Law Tribunal, Chandigarh Bench (Hon'ble NCLT). As per the provisions of Insolvency and Bankruptcy Code (IBC), the powers of Board of Directors of the Company have been suspended and the management of the affairs of the Company vests in the Resolution Professional (RP).
- As the powers of Board of Directors have been suspended, the above results have not been adopted by the Board of Directors. However, the same have been signed by Shri H. D. Ramsinghani, Director of the Company, confirming accuracy and completeness of results. These financial results have been taken on record by Resolution Professional (RP) on June 29, 2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for filing with the Stock Exchange.
- Figures for the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between audited figures in respect of the full financial year published year to date figures upto the third quarter for the relevant financial years.
- Figures of the previous quarter/period/year have been regrouped/rearranged, wherever necessary, to make them comparable.

For Rainbow Denim Limited,

H. D. Ramsinghani
Director
DIN - 00035416



Taken on Record
Dharmendra Kumar Bhasin
Dharmendra Kumar Bhasin
(Resolution Professional)
IP Registration No. IBBI/IPA-002/
IP-N00816/2019-20/12564

Place : Mumbai
Date : June 29, 2021

Lalru (Punjab)
June 29, 2021

Khandelwal & Mehta LLP
Chartered Accountants
LLP No. AAE-3742

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To
The Resolution Professional
Rainbow Denim Limited

Qualified Opinion

We have audited the Financial Results for the year ended March 31, 2021 and reviewed the Financial Results for the quarter ended March 31, 2021, which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2021" of **RAINBOW DENIM LIMITED** ("the Company"), ("the Statement"), 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 Listing Regulations").

Except to the possible effects of matters prescribed in the "**Basis of Qualified Opinion**" paragraph below, in our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2021:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the Net Loss and Total Comprehensive Expense and other financial information of the Company for the year ended March 31, 2021.

Basis of Qualified Opinion

We draw your attention to the Company's Balance Sheet and Cash Flow Statement indicating that Current Liabilities are more than its Current Assets and during the year ended 31.03.2021 the Company has incurred net Operating Loss of Rs.6,50,54,911/-. The Value of impairment of assets, if any, has not been ascertained. Further discontinuance of production indicates that there is a significant doubt on the Company's ability to continue as a going concern. Our opinion is modified in respect of this matter

Conclusion on Unaudited Financial Results for the quarter ended March 31, 2021

With respect to the Financial Results for the quarter ended March 31, 2021, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2021

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics

issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

The Hon'ble National Company Law Tribunal, Chandigarh bench ("NCLT") admitted an insolvency and bankruptcy petition filed by an operational creditor against the Company vide its order dated 9th December, 2019 ("the Order") and appointed Mr. Dharmendra K Bhasin to act as Interim Resolution Professional ("IRP") who is subsequently appointed as Resolution Professional (RP). On the basis of the Order of the NCLT Mr. Dharmendra K Bhasin in his capacity as IRP / RP has taken control and custody of the management and operations of the Company from 9th December, 2019.

This Statement, which includes the Financial Results is the responsibility of the Management of the Company and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2021, has been compiled from the related audited interim financial information. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net loss and other comprehensive expenses and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2021

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is 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 this Financial Results.

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 Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management of the Company.
- Evaluate the appropriateness and reasonableness of disclosures made by the Management of the Company in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management of the Company 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 ability of the Company 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.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

(b) Review of the Financial Results for the quarter ended March 31, 2021

We conducted our review of the Financial Results for the quarter ended March 31, 2021 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA specified under section 143(10) of the Act 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.

Other Matters

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Khandelwal & Mehta LLP**
Chartered Accountants
Firm Reg. No. W100084

SUNIL
LAKHMICHAN
D
KHANDELWAL



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LAKHMICHAND KHANDELWAL
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postalCode=400078,
st=MAHARASHTRA,
serialNumber=25,dnase664535ffc8
09bac80e56f78bc735dbc9447990
88adf74d0ebc79c0baf8, cn=SUNIL
LAKHMICHAND KHANDELWAL
Date: 2021.06.29 13:33:54 +05'30'

(S. L. Khandelwal)

Partner

M. No. 101388

Mumbai, 29th June, 2021.

UDIN : 21101388AAAACK2922

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2021

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

[Rs. In Lakhs]

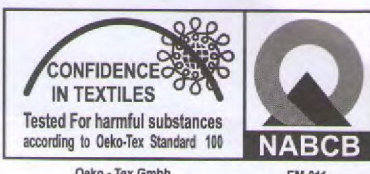
I.	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	1146.15	1146.15
	2.	Total Expenditure	1892.01	1892.01
	3.	Net Profit/(Loss)	(745.86)	(745.86)
	4.	Earnings Per Share	(5.61)	(5.61)
	5.	Total Assets	3030.21	3030.21
	6.	Total Liabilities	19195.11	19195.11
	7.	Net Worth	(16164.90)	(16164.90)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

The Balance Sheet and Cash Flow Statement, indicate that as on March 31, 2021, the Company's Current Liabilities are more than double of its total Assets; and Company has incurred net Operating Loss of Rs. 6,50,54,911/- during the year ended March 31, 2021. Further discontinuance of production indicates that a material uncertainty exists, which casts significant doubt on the Company's ability to continue as a going concern.

b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion



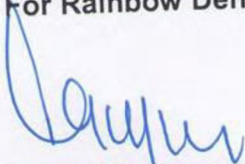
Regd. Office & Factory : Village Chaundheri, P.O. Dapper,
Near Lalru, Ambala-Chandigarh Highway, Dist. Mohali,
Punjab, 140506 (India)
Tel. : +91 - 1762 - 248810 / 11 / 12 / 248295 / 248296
Fax : +91 - 1762 - 248761 / 248809
Email : rainbow@rainbowdenim.com



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	c. Frequency of qualification: Appeared first time / repetitive / since how long continuing
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: Not ascertained
	(ii) If management is unable to estimate the impact, reasons for the same: The management is unable to estimate the impact as the manufacturing operations are suspended and the Company is undergoing Corporate Insolvency Resolution Process (CIRP) as per the order of NCLT, Chandigarh Bench
	(iii) Auditors' Comments on (i) or (ii) above: No Comments

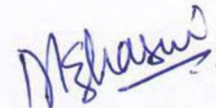
For Rainbow Denim Limited



Haresh D Ramsinghani
(Director)
(DIN - 00035416)



Deonath Singh
(Audit Committee Chairman)
(DIN - 00021741)



Dharmendra Kumar Bhasin
Resolution Professional

For Khandelwal & Mehta LLP,
Chartered Accountants
Firm Registration Number: W100084



Sunil Khandelwal
Partner
Membership Number: 101388

Place - Mumbai
Date - 29-06-2021