

TAHMAR ENTERPRISES LIMITED

(FORMERLY KNOWN AS SARDA PAPERS LIMITED)

Date: 30th May, 2023

To,
BSE Limited
The Department of Corporate Services,
Phirozejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code -SARDAPPR Scrip ID: 516032.

Sub: Outcome of Board Meeting held on today i.e. 30thMay, 2023.

Dear Sir/ Madam,

Pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"), We are pleased to inform you that Meeting of the Board of Directors of Tahmar Enterprises Limited was held on Tuesday, 30thMay, 2023 commenced at 05:10 p.m. and concluded at 7:00 p.m. at the registered office of the company at A/70 M I D Csinhar Nasik MH 422103 in which Board transacted and approved the following matters:

1. Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 consider and approved the Audited Financial Result (Standalone) for the quarter and year ended on 31st March, 2023.
2. Approved and adopted the Independent Auditor Report on the Financial Results (Standalone) for the quarter and year ended on 31st March, 2023.
3. Approved the Declaration regarding the Auditors' Report with unmodified opinion(s) pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.
4. Approved the appointment of M/s. Nitesh Chaudhary & Associates, Practicing Company Secretary as Secretarial Auditor conduct the Secretarial Audit of the company for the F. Y. 2022-23 & 2023-24, the information required to be submitted pursuant to Regulation 30 of SEBI (LODR) regulations 2015 is marked and attached as Annexur- 1.
5. Decided and approved the Record date i.e. 15th June, 2023 (Thursday) for giving effect of Stock Split, which was approved by the Shareholders by way of Postal Ballot dated 11th December, 2022 to sub-divide the Face value of Eq. Share of Rs. 10/- each to Re. 1/- each accordingly the 1 Eq. Share of Rs. 10 each will be sub-divided in to 10 Eq. Shares of Re. 1/- each.
6. Approved the proposal to incorporate a Subsidiary Company in USA and authorize to the Managing Director/Directors to sign the necessary documents, form, agreements in this regards.

Corporate Office: Unit No.501-B, 5th floor, Dempo Trade Centre, Pato, Panaji, Tal Tiswadi, Dist. North Goa-408001
CIN:L15100MH1991PLC061164

Phone: +91 72628 01977 | Email: info.spl1991@gmail.com 72628 01977

Regd. Office: A/70, M.I.D.C, Sinnar, Dist. Nasik - 422103, Phone: +91



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TAHMAR ENTERPRISES LIMITED

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7. Appointed to M/s Heneel Shah & Associates, Chartered Accountant as Internal Auditor of the company to conduct the internal audit of the company for F.Y. 2023-24, the information required to be submitted pursuant to Regulation 30 of SEBI (LODR) regulations 2015 is marked and attached as Annexur-2.

You are requested to take this on your record and acknowledge receipt.

Thanking You,
Yours Faithfully
For Tahmar Enterprises Limited
(Formerly known as Sarda Papers Limited)


SARITA SEQUEIRA
Managing Director
DIN-01203100



Corporate Office: Unit No.501-B, 5th floor, Dempo Trade Centre, Pato, Panaji, Tal Tiswadi, Dist. North Goa- 403001
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Tahmar Enterprises Limited
(Formerly known as Sarda Papers Limited)

CIN: L51010MH1991PLC061164

REGD. OFFICE :Plot No A / 70 MIDC, Sinnar, Nashik, Maharashtra, 422103

Corporate Office:Unit No.501-B, 5th floor, Dempo Trade Centre, Pato, Panaji, Tal Tiswadi, Dist. North Goa- 403001

Statement of Unaudited & Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2023

Sr.No.	Particulars	Quarter Ended		Nine Months Ended		Year Ended	
		Audited	Unaudited	Audited	Unaudited	Audited	Audited
		31-Mar-23	31-Dec-22	31-Mar-22	31-Dec-22	31-Mar-23	31-Mar-22
		(Rs. in Lakhs)					
1	Income from operations						
	a) Net Sales/ Income from operations	253.30	-	0.03	2.57	255.88	0.04
	b) Other Operating Income	-	-	-	-	-	-
	c) Other Non-Operating Income	18.77	(0.55)	-	(0.43)	18.34	0.87
	Total Income from operations	272.07	(0.55)	0.03	2.14	274.22	0.91
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Traded Goods	334.31	-	-	-	334.31	0.05
	c)Changes in inventories of finished goods, work-in-progress and stock- in-trade	(91.71)	-	0.02	2.57	(89.14)	(0.02)
	d) Employee benefits expense	3.00	-	-	-	3.00	-
	e) Depreciation and amortization expense	(2.77)	2.77	-	2.77	-	-
	f) Selling expenses	-	-	-	-	-	-
	g) Other expenses	0.16	11.53	1.64	19.48	19.64	11.20
	h) Finance Cost	4.91	0.03	-	0.06	4.96	-
	Total expenses (a to f)	247.90	14.33	1.66	24.88	272.77	11.23
3	Profit before exceptional items and tax (1-2)	24.18	(14.88)	(1.63)	(22.74)	1.44	(10.32)
4	Exceptional Items						
5	Profit before tax (3-4)	24.18	(14.88)	(1.63)	(22.74)	1.44	(10.32)
6	Tax expense						
7	Net Profit after Tax (5-6)	24.18	(14.88)	(1.63)	(22.74)	1.44	(10.32)
8	Other comprehensive income						
9	Total comprehensive income (7+8)	24.18	(14.88)	(1.63)	(22.74)	1.44	(10.32)
10	Paid up equity share capital	311.89	311.89	311.89	311.89	311.89	311.89
11	Earnings Per Share						
	Basic	0.78	(0.48)	(0.05)	(0.73)	0.05	(0.33)
	Diluted	0.78	(0.48)	(0.05)	(0.73)	0.05	(0.33)

S. J. Sarda



Notes:

- 1 The above unaudited financial results were reviewed by the Audit Committee at its meeting held on May 30, 2023 and were approved by the Board of Directors its meeting held on May 30, 2023.
- 2 The Statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above
- 3 results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- 4 The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- 5 The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.
- 6 The management is constantly trying to revive its business model to eradicate cashflow mis-matches and negative Network of the Company and is confident that in near future, the Company will be in revival mode and thereby Going concern will not be affected.
- 7 The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2022 which are subject to limited review

For TAHMAR ENTERPRISES LIMITED
(Formerly known as Sarda Papers Limited)

SARITA SEQUEIRA
Managing Director
DIN- 01203100



Place: NASIK
Date: 30/05/2023

Tahmar Enterprises Limited(Formerly known as Sarda Papers Limited)

CIN: L51010MH1991PLC061164

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Standalone Statement of Assets and Liabilities for the Year Ended March 31, 2023

Particulars	As at	As at
	31-Mar-23	31-Mar-22
	Audited	Audited
A ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	25.46	
(b) Capital Work-in-process	1,330.66	
(c) Financial assets		
(d) Investments		
(e) Loans		
(f) Other financial assets	402.73	1.75
(g) Other non-current assets		
Total Non-current Assets	1,758.85	1.75
2 Current assets		
(a) Inventories	91.71	2.57
(b) Financial assets		
(i) Cash and cash equivalents	38.19	1.75
(ii) Bank balances other than cash and cash equivalents		
(iii) Loans		
(iv) Trade Receivables	-	13.30
(v) Other financial assets	846.81	4.84
Total Current Assets	976.71	22.46
TOTAL - ASSETS	2,735.56	24.21
B EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	311.89	311.89
(b) Other equity	(329.32)	(330.77)
(c) Money Received against share warrants		
Sub-total - Shareholders' funds	(17.43)	(18.88)
2. Share application money pending allotment		
3. Minority interest		
4. Non-current liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities		
(b) Provisions		
(c) Deferred tax liabilities (net)		
(d) Other non-current liabilities	13.27	
Total Non-current Liabilities	13.27	
5. Current liabilities		
Financial Liabilities		
(a) Borrowings	2,724.21	40.86
(b) Trade payables	2.59	1.88
(c) Other financial liabilities		
Liabilities for current tax (net)		
Other current liabilities	12.92	0.35
Total Non-current Liabilities	2,739.72	43.08
TOTAL - EQUITY AND LIABILITIES	2,735.56	24.21



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Standalone Statement of Cash Flow for the Year Ended March 31, 2023

(Rs. in Lakhs)

Particulars	year ended 45,016.00	year ended 44,651.00
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit and Loss Account	1.44	-10.32
Adjusted for:		
Depreciation and Amortisation Expenses		0.00
Finance Costs		0.00
Dividend Income		0.00
Interest Income		0.00
Operating Profit before Working Capital Changes	1.44	-10.32
Adjusted for:		
Trade and Other Receivables	13.30	5.34
Inventories	-89.14	-0.02
Trade and Other Payables	0.71	-6.46
Other Current Liability & Short Term Provision	12.57	-0.59
Other Non-Current Liability	13.27	
Other Financial Assets	-400.98	
Long Term Loans and Advances(Receivable)	-841.97	-1.92
Cash Generated from Operations	-1,290.80	-13.97
Taxes Paid		
Net Cash from Operating Activities	-1,290.80	-13.97
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-1,356.12	0.00
Capital WIP		0.00
Interest Income		0.00
Dividend Income		0.00
Net Cash (used in) Investing Activities	-1,356.12	0.00
C CASH FLOW FROM FINANCING ACTIVITIES		
Receipt from Long-term Borrowings	2,683.35	14.03
Interest Paid	0.00	0.00
Net Cash (used in) / from Financing Activities	2,683.35	14.03
Net Increase in Cash and cash Equivalents (A + B + C)	36.43	0.06
Opening Balance of Cash and Cash Equivalents	1.75	1.69
Closing Balance of Cash and Cash Equivalents	38.18	1.75



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Head Office :- Office No.215, 2nd Floor, Gundecha Ind. Estate, Akurli Road, Kandivali (E), Mumbai - 400 101.
Tel : +91 22-67337024 / +91 22-67337025 | Email : ssrvandassociates@gmail.com

LIMITED REVIEW REPORT

Independent Auditor's Report on Audit of Quarterly and Annual Standalone financials results of Tahmar Enterprises Limited pursuant to the regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing obligation and disclosure Requirements) Regulation 2015

To
The Board of Directors.
TAHMAR ENTERPRISES LIMITED (FORMALY KNOWN AS SARDA PAPERS LIMITED)

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **TAHMAR ENTERPRISES LIMITED** (herein after referred to as 'the Company') for the quarter ended 31st March, 2023 ("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 regulation").

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

- (i) are presented in accordance with the requirements of regulation 33 and Regulation 52 read with regulation 63(2) of the listing Regulation in this regards; and
- (ii) give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, the profit and total comprehensive income and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standard on Auditing ("SA" s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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 on the standalone financial statements.

Board of Directors' Responsibilities for the Standalone Financial Statements

This Statement, which is responsibility of the Company's Management and has been approved by the Board of Directors for the issuance. The Company's Board of Directors are responsible for the preparation & presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India and in compliance with 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



UDIN.: 23403437BGWDIK4075

TAHMAR ENTERPRISES LIMITED

(FORMERLY KNOWN AS SARDA PAPERS LIMITED)

Date: 30th May, 2023

To,
BSE Ltd.
Department of Corporate Services,
Listing Compliance, Floor 25, P J Towers,
Dalal Street, Mumbai-400 001

Script ID: 516032

Subject: Submission of declaration as per Second proviso of the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial Results 31.03.2023.

Dear Sir(s),

Pursuant to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we do and hereby declare that the Statutory Auditors of the Company, M/s. S S R V & Associates., Chartered Accountants have expressed an unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2022-2023.

You are requested to take this on your record and acknowledge the receipt.

Thanking You,
Yours Faithfully
For Tahmar Enterprises Limited
(Formerly known as Sarda Papers Limited)



SARITA SEQUEIRA
Managing Director
DIN-01203100



Corporate Office: Unit No.501-B, 5th floor, Dempo Trade Centre, Pato, Panaji, Tal Tiswadi, Dist. North
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appropriate 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

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

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

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 standalone 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 standalone 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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 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 standalone 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 statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in:



UDIN.: 23403437BGWDIK4075

- (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 standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

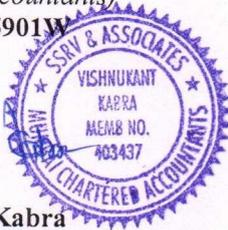
The Statement include the result for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For S S R V & Associates

(Chartered Accountants)

FRN No.: 135901W



Vishnu Kant Kabra

(Partner)

M. No.: 403437

Place.: Mumbai

Date.: 30th May, 2023

UDIN.: 23403437BGWDIK4075

TAHMAR ENTERPRISES LIMITED

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Annexure -1

1. Appointment of M/s. Nitesh Chaudhary & Associates, Practicing Company Secretary as Secretarial Auditor:

S. No.	Particulars	Disclosures
1	Name of the Secretarial Auditors	M/s Nitesh Chaudhary & Associates, Practicing Company Secretary Mem. No. F-10010 COP – 16275
2	Reason for appointment	In accordance with the Provision of Section 204(1) of the Companies Act, 2013 (As amended or re-enacted from time to time) read with Rule 9 of the Companies (Appointment and Remuneration personal) Rules, 2014 and other applicable provisions if any, of the Companies Act, 2013 the Company has appointed Secretarial Auditor for conducting Secretarial Audit of the Company.
3	Date of Appointment and Terms of Appointment	M/s Nitesh Chaudhary & Associates, Practicing Company Secretary appointed as Secretarial Auditors of the Company at the Board meeting held on 30 th May, 2023 for the Financial Year 2022-23 & 2023-24 at a remuneration as decided by the board of directors and the firm mutually.
4	Brief Profile	M/s Nitesh Chaudhary & Associates, Practicing Company Secretary firm is a Peer Reviewed firm by ICSI, it's a proprietorship firm, Mr. Nitesh Chaudhary is a proprietor of the firm who is a Fellow Member of ICSI having Mem. No. F-10010 & Having COP No. 16275, he is a dedicated professional providing advisory, secretarial, compliance, representative, liaising, and audit services to their clients to ensure statutory compliances. M/s. Nitesh Chaudhary & Associates has accorded their consent to act as Secretarial Auditors for F.Y. 2022-23 & 2023-24 and is qualified and eligible for appointment in accordance with the requirements of the Companies Act, 2013.
5	Disclosure of Relationship between directors	Not Applicable



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Annexure -2

2. Appointment of M/s Heneel Shah & Associates, Chartered Accountant as Internal Auditor of the company for F.Y. 2023-24:

S. No.	Particulars	Disclosures
1	Name of the Secretarial Auditors	Heneel Shah & Associates, Chartered Accountant Mem. No. 197867 Situating at: Topiwala Centre, Near Goregaon Railway Station, Goregaon west, Mumbai
2	Reason for appointment	In accordance with the Provision of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions if any, of the Companies Act, 2013 the Company has appointed Internal Auditor for conducting Internal Audit of the Company.
3	Date of Appointment and Terms of Appointment	M/s Heneel Shah & Associates, Chartered Accountant appointed as Internal Auditors of the Company at the Board meeting held on 30 th May, 2023 for the Financial Year 2023-24 at a remuneration as decided by the board of directors and the firm mutually.
4	Brief Profile	M/s Heneel Shah & Associates, Chartered Accountant firm is a proprietorship firm, Mr. Heneel Shah is a proprietor of the firm who is an Associate Member of ICAI having Mem. No. 197867, he is a dedicated professional providing accounting, taxation (Direct & Indirect Tax), Return filling, Consultancy, representative, liaising, and audit services to their clients to ensure statutory compliances. M/s. Heneel Shah & Associates, Chartered Accountant has accorded their consent to act as Internal Auditors for F.Y. 2023-24 and is qualified and eligible for appointment in accordance with the requirements of the Companies Act, 2013.
5	Disclosure of Relationship between directors	Not Applicable



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