Anand K & Co.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

to the members of **ALASKA IMAARAT INTERNATIONAL PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **ALASKA IMAARAT INTERNATIONAL PRIVATE LIMITED**, which comprises the Balance Sheet as at 31st March, 2022 and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Alaska Imaarat International Pvt. Ltd.

Managing Director

ANAND K & CO
M. NO. 050960

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2A, 6TH Floor, Ecospace Business Park Premises, AA II, New Town, Kolkata, West Bengal 700156

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INDEPENDENT AUDITOR'S REPORT (Contd.)

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022 and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1 Since the Company has paid up capital and reserves less than Rs. 100.00 Lakhs; does not have any outstanding loans exceed exceeding Rs.100.00 Lakhs or more from any bank or financial institution and does not have a turnover exceeding Rs. 10.00 crore at any point of time during the previous year, it is not covered under the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act and hence the particulars as required under the order are not annexed herewith.

2 As required by Section 143 (3) of the Act, we report that :

(a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) the balance sheet and the statement of profit and loss dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) on the basis of the written representations received from the directors as on 31 March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164 (2) of the Act; and

(f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

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

(ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

(iii) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.

In terms of our report attached.
For ANAND K & CO
Chartered Accountants

Anand Kumar

CA ANAND KUMAR
Membership Number - 450960

UDIN- 22450960BCBGCN9489

Firm registration number-030606C

ANAND K & CO
CA
M. NO. 450960

SAMASTIPUR ,SEPTEMBER,30, 2022

Alaska Imaarat International Pvt. Ltd.

Himanshu

Managing Director

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DIRECTOR'S REPORT

to the members of **ALASKA IMAARAT INTERNATIONAL PRIVATE LIMITED**

Your Directors have the pleasure in presenting the Annual Report and the company's audited finnancial statement for the Year ended on 31/03/2022.

FINANCIAL RESULTS

Particulars	Year Ended 31st March,2022	Year Ended 31st March,2021
Profit before Depreciation, Amortisation, Finance Costs and Tax Expenses	2,60,210.00	2,42,720.00
Less :		
Finance Cost	-	-
Depreciation and Amortisation	-	-
Profit before Tax	2,60,210.00	2,42,720.00
Less :		
Current Tax	78,063.00	72,816.00
Deffered Tax	-	-
Profit after Tax (Net Profit transferred to	1,82,147.00	1,69,904.00

DIVIDEND

Your Directors do not recommend any dividend during the financial year..

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS & OUTGO

Your Directors are of the opinion that particulars with respect to conservation of energy & technology absorption as per section 134(3)(m) read with rule 8(3) of Companies (Accounts) Rule are not relevant in view of the nature of business activities of the Company & hence are not required to be given. There has been no foreign exchange earnings & outgo during the year under review.

RELATED PARTY CONTRACTS OR ARRANGEMENTS

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material.

EXTRACT OF ANNUAL RETURN

Extract of Annual Return in Form MGT-9 for the financial year 2021-22 is annexed herewith as **Annexure 'A'** to this Report.

MEETING OF THE BOARD

3 Board meetings were held during the year, as against the minimum requirement of two meetings.

The details of Board Meetings are given below :

SL.NO	Date	Board Strength	No of Directors Present
1	30-05-2021	2	2
2	30-12-2021	2	2
3	26-03-2022	2	2

Alaska Imaarat International Pvt. Ltd.

Managing Director

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DIRECTOR'S REPORT

to the members of **ALASKA IMAARAT INTERNATIONAL PRIVATE LIMITED** (Contd.)

DIRECTOR'S RESPONSIBILITY STATEMENT

As required under section 134(3)(C) & (5) of the Companies Act, 2013. Your Directors confirm and

1 in the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

2 the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit of the Company for the year ended on that date;

3 the Directors have taken proper and sufficient care for the 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 fraud and other irregularities;

4 the Directors have prepared the annual accounts on a 'going concern' basis;

5 the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

6 the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in the audited financial statement.

CHANGES IN BOARD OF DIRECTORS

There is no change in Board of Directors in the current financial year.

INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements.

PARTICULARS OF EMPLOYEES

There is no employee in respect of whom particulars pursuant to rule 5(2) of Companies (Appointment and Remuneration of Mangerial Personnel) Rules, 2014 of the Companies Act, 2013 are required to be given.

For and on behalf of Board of Directors

PLACE: DELHI
DATE: 25/09/2022

Alaska Imaarat International Pvt. Ltd.

Managing Director

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