GUPTA SACHDEVA & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s UNIBERA GROUP LIMITED** which comprise the Balance Sheet as at 31st March 2017, Statement of Profit and Loss for the year ended, and a summary of significant accounting policies. These Financial statements are the responsibility of the Company's management. Our responsibility is to express our opinion on these financial statements based on our audit.

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 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 fraud 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 that 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.

Auditor'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 there under.

We have conducted our audit in accordance with the auditing specified under Section 143(10) of the Act. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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 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 includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the

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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 reasonable basis for our audit opinion.

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 accounting principles generally accepted in India.

a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31 March 2017;

b) In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date;

Report on Other legal and regulatory Requirements.

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013, we enclose in Annexure a statement on the matters specified in the paragraph 3 & 4 of the said order to the extent applicable to the company.

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 purpose of our audit.

b) In our opinion proper books of account as required by law have been kept by the company so far as appears from our examination of the books of account made available to us.

c) The Balance Sheet, Statement of Profit & Loss 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 written representation received from the Directors as on 31.03.2017 taken on record by the Board of Directors, we report that none of the directors are disqualified as on 31.03.2017 from being appointed as director in terms of clause (g) of Sub Section (2) of Section 164 of the companies Act, 2013.

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f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2015 in our opinion and to the best of our information and according to the explanations given to us:

i. There is no requirement to transfer amount to Investor Education and protection Fund by the company.

g) The Company has provided requisite disclosures in its standalone financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company. (Refer annexure).

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS
FRN NO: - 006706N

Place: Delhi
Date:02/09/2017

SHIV PUJAN PRABHAKAR
Membership No: - 520964
(Partner)

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GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT

The annexure referred to in our Independent Auditor's Report to the member of M/s UNIBERA GROUP LIMITED for the year ended March 31st, 2017, we report that:

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

   (b) The assets have been physically verified by the management during the year in our opinion the frequency of physical verification being conducted from time to time by the company appears to be reasonable having regard to the size of the company and nature of such assets. No significant discrepancy was noticed in the regard.

2. (a) Inventory of Raw Material, Packing Material, Chemical and Stores & Spares have been physically verified by the management during the period. In our opinion frequency of verification is reasonable and the procedures of physical verification of such inventories followed by management are reasonable and adequate in relation to the size of company and nature of its business.

3. Company has not granted loans to parties listed in the register maintained u/s 189 of the Companies Act, 2013; hence this provision is not applicable to the company.

4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and nature of business with regard to purchase of inventory, fixed assets and with regard to sale of goods. During the course of our audit we have not observed any continuing failure to correct major weakness in internal control.

5. Provision regarding acceptance of Public Deposit with directive issued by RBI along with Section-73 to 76 of Companies Act, 2013 is not applicable to the company as no such deposits accepted.

6. To the best of our knowledge, maintenance of cost records as specified by the Central Government under section 148(1) of the Companies Act 2013 is not applicable to this Company.

7. (a) Statutory dues including provident fund, employee' state insurance, Income tax, Sales tax, Water charges ,Service Tax, Customs duty, Excise duty, Value added tax, ,cess and other material statutory dues have been not specific to this company because company is inoperative.

(b) According to the information and explanations given to us, there exists no undisputed amounts payable in respect of the aforesaid dues.

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(c) According to the information and explanations given to us, there is no amounts payable in respects of income tax, service tax ,sale tax and excise duty which have not been deposited on account of any disputes.

8. In our opinion has accumulated losses exists as on 31.03.2017 but company capitalize all losses due to not doing any business till date and company has not incurred cash losses in the financial year covered by our audit and in the immediately preceding financial year.

9. Based on our audit procedures and as per the information and explanation given by the management, we are of the opinion that the company has not defaulted in repayment of dues to any bank. There are no outstanding dues to a financial institution.

10. .Provision regarding guarantees for loans taken by others from banks or financial institutions is not applicable to the Company as no such guarantee given by company.

11. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statement and as per the information and explanation given by the management ,we report that no fraud on or by the Company has been noticed or reported during the year, nor we have been informed of such case by the management.

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS
FRN NO: - 006706N

Place: Delhi
Date: 02/09/2017

SHIV PUJAN PRABHAKAR
Membership No: - 520964
(Partner)

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CHARTERED ACCOUNTANTS

M/s UNIBERA GROUP LIMITED

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH 2017

NOTE NO. 1 – SIGNIFICANT ACCOUNTING POLICY

1.1 The Company unless stated otherwise follows Mercantile system of Accounting.

1.2 Valuation of Stock in hand

Raw material and finished goods stock lying in the works of the Company are valued at net of excise duty. However, it has no impact on profit and loss of the company.

1.3 (a) Fixed Assets are stated at cost. All Costs relating to acquisition and Installation of Fixed Assets are capitalized and include finance cost on borrowed funds attributable to acquisition of Fixed Assets the period up to date of commencement of production.

(b) Depreciation on fixed assets is being provided on cost of acquisition and installation.

1.4 Previous year figures have been regrouped/ rearranged to make them comparable.

NOTE NO. 2.23 CONTINGENT LIABILITY EXISTS IN RESPECT OF:-

(a) Contingent liabilities are not providing for in the account and these are generally disclosed by way of notes to the accounts.

(b) Any demand that may be raised on final determination of Sale tax /VAT liabilities by the Sale tax /VAT authorities on completion of Assessments.

(c) Any demand that may be raised supplier on reconciliation of accounts, if any

(d) Any demand that may be raised by Income Tax Authorities on completion of pending assessments..

NOTE NO. 2.24- NOTES ON ACCOUNTS

i) Advances recoverable in cash or kind include advances made to suppliers which would be adjusted on rendition of the account /receipts of the materials/render of service.

ii) Confirmation in support of outstanding balances of advances, debtors, Investment in mutual Fund Unit, creditors, security refundable, securities deposit empty bottle deposits and personal accounts are not being obtained at the instance of the Auditors.

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iii) Increase in overheads for the year ending is on account of international standards maintained by the Company..

iv) Consumable store consumption for the year is net of store and spares returned to suppliers due to defects, if any.

v) Interest and financing charges includes interest on bank facilities under various limits and interest to finance co. under agreement.

vi) Previous year figure have been regrouped / rearrange to make them comparable.

vii) Wherever payment/expenses/receipts were not supported by documents/evidence the auditors have placed reliance on entries appearing in the books of accounts and explanation given by the management.

viii) Power and Electricity charges are inclusive of Generator running, repair and maintenance expenses.

ix) Company has not received information from vendors regarding their status under the Micro, Small & Medium Enterprises Development Act, 2006

MANAGER ACCOUNTS **DIRECTOR** **DIRECTOR**

These are Notes referred to in our report of even date.

For GUPTA SACHDEVA & CO.
CHARTERED ACCOUNTANTS
FRN NO: - 006706N

Place: Delhi
Date: 02/09/2017

SHIV PUJAN PRABHAKAR
Membership No: - 520964
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