

ACCOCCA DEVELOPERS PRIVATE LIMITED
 Regd. Office-First Floor, Mangal Market, Raja Bazar, P. S. Shastri Nagar, Patna-800014
 CIN: U45209BR2020PTC047284
 Balance Sheet as at 31 March 2023

(Amount in Hundred)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	10,000.00	10,000.00
Reserves and surplus	4	(714.75)	(430.13)
		9,285.25	9,569.87
Non-current liabilities			
Long-term borrowings	5	-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities	6	19,800.00	28,550.00
Long-term provisions	7	-	-
		19,800.00	28,550.00
Current liabilities			
Short-term borrowings	8	21,829.00	-
Trade payables	9	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
Other current liabilities	10	100.00	100.00
Short-term provisions	11	-	-
		21,929.00	100.00
TOTAL		51,014.25	38,219.87
ASSETS			
Non-current assets			
Property plant & Equipments & Intangible Assets			
(a) Property Plant & Equipment	12	-	-
(b) Intangible Assets		-	-
(c) Capital work-in-Progress		-	-
Non-current investments	13	-	-
Deferred tax assets (Net)	14	-	-
Long-term loans and advances	15	-	-
Other Non-Current Assets	16	-	-
Current assets			
Current Investment	17	-	-
Inventories	18	47,485.69	35,552.31
Trade receivables	19	-	-
Cash and cash equivalents	20	3,528.56	2,667.56
Short-term loans and advances	21	-	-
Other current assets	22	-	-
		51,014.25	38,219.87
TOTAL		51,014.25	38,219.87

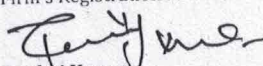
Significant accounting policies

2

The accompanying notes form an integral part of the financial statements.

As per our Audit Report of even date

For Chourasiya Pankaj & Associates
 Chartered Accountants
 Firm's Registration No.: 029685C


 Pankaj Kumar
 Proprietor
 Membership No.: 450737

Place: Patna
 Date: 30-09-2023



For and on behalf of the Board of Directors of
 ACCOCCA DEVELOPERS PRIVATE LIMITED

CHANDRA SHEKHAR PRASAD
 Director
 DIN: 02459755

Place: Patna
 Date: 30-09-2023

SATYAM JAMAIYAR
 Director
 DIN: 06372092

Place: Patna
 Date: 30-09-2023

3 Share capital

(Amount in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Authorised shares 15,000 equity shares of face value of Rs.100 each	15,000.00	15,000.00
Issued, subscribed and fully paid up shares 10,000 equity shares of face value of Rs.100 each	10,000.00	10,000.00
	10,000.00	10,000.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022	As at 31 March 2022
Equity shares	Number	Amount	Number	Amount
Opening balance at the beginning of the year	10,000	10,000.00	10,000	10,000.00
Movement during the year	-	-	-	-
Outstanding at the end of the year	10,000	10,000.00	10,000	10,000.00

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by the Holding Company*

Particulars	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022	As at 31 March 2022
	No. of shares	% age of holding	No. of shares	% age of holding
Equity shares of Rs. 100 each fully paid up		0.00%		0.00%

*As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(d) Particulars of shareholders holding more than 5% shares

Particulars	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022	As at 31 March 2022
	No. of share	% age of holding	No. of shares	% age of holding
Equity shares of Rs. 10 each fully paid up				
CHANDRA SHEKHAR PRASAD 5000 Shares of Rs.100/- each	5,000	50%	5,000	50%
SATYAM JAMAIYAR 5000 Shares of Rs.100/- each	5,000	50%	5,000	50%

(e) There are no shares issued pursuant to contract without payment being received in cash or allotted as fully paid up bonus shares and bought back for the period of five years immediately preceding the date of these financial statements.

(f) Promoters Shareholding

Promoter name	As at March 31, 2023		As at March 31, 2022		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
CHANDRA SHEKHAR PRASAD	5,000	50%	5,000	50%	-
SATYAM JAMAIYAR	5,000	50%	5,000	50%	-
Total	10,000	100%	10,000	100%	-



4 Reserves and surplus

(Amount in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Surplus in the Statement of Profit and Loss		
Opening balance	(430.13)	(154.60)
Profit for the year	(284.62)	(275.53)
Total	(714.75)	(430.13)

5 Long-term borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
a) Bonds/debentures	-	-
b) Term loans	-	-
(A) from banks	-	-
(B) from other parties	-	-
c) Loans and advances from related parties	-	-
d) Other loans and advances (specify nature).	-	-
Total	-	-

6 Other long term liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
(a) Trade payables	19,800.00	28,550.00
(b) Others	-	-
Total	19,800.00	28,550.00

7 Long-term provisions

Particulars	As at 31 March 2023	As at 31 March 2022
(a) Provision for employee benefits	-	-
(b) Others (specify nature).	-	-
Total	-	-

8 Short-term borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Secured / Unsecured - specify		
(a) Loans repayable on demand	-	-
(A) from banks	-	-
(B) from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	21,829.00	-
(d) Other loans and advances (specify nature)	-	-
Advance From Party	-	-
Total	21,829.00	-



12 Property, Plant and Equipment & Intangible Assets

For the year 2022-23

(Amount in Hundred)

Particulars	Gross block				Accumulated depreciation				Net block		
	As at 1 April 2022	Additions during the year	Disposals during the year	As at 31 March 2023	As at 1 April 2022	For the year	Additions during the year	Disposals during the year	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022
Property, Plant and Equipment											
Computers	-	-	-	-	-	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Notes:

1. There is no immovable property in the books of the company, so there is no disclosure requirement of title deeds of immovable property not held in the name of the company.

2. The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2023.

Property, plant and equipment

For the year 2022-23

(Amount in Hundred)

Particulars	Gross block				Accumulated depreciation				Net block		
	As at 1 April 2022	Additions during the year	Disposals during the year	As at 31 March 2023	As at 1 April 2022	For the year	Additions during the year	Disposals during the year	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022
Tangible assets											
Computers	-	-	-	-	-	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-



Trade Payables

Particulars	As at 31 March 2023	As at 31 March 2022
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small	-	-
Total	-	-

Trade Payables ageing schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Notes :-

- There are no "unbilled" trade payables, hence the same are not disclosed in the ageing schedule.

10 Other current liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Statutory dues	100.00	100.00
Employees related payable	-	-
Professional fee payable	-	-
Advance from customer	-	-
Provision for taxation (net of advance tax)	-	-
Total	100.00	100.00

11 Short-term provisions

Particulars	As at 31 March 2023	As at 31 March 2022
(a) Provision for employee benefits	-	-
(b) Others (specify nature)	-	-
Total	-	-



13 Non-current investments

Particulars	As at 31 March 2023	As at 31 March 2022
(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
(c) Other non-current investments (specify nature)	-	-
Total	-	-

14 Deferred tax assets

(Amount in ₹ Rs.)

Particulars	As at 31 March 2023	As at 31 March 2022
Arising on account of timing differences on		
Opening Balance	-	-
Preliminary expenses	-	-
Excess of depreciation on fixed assets in accounts over depreciation as per Income Tax Act, 1961	-	-
Total	-	-

15 Long-term loans and advances

Particulars	As at 31 March 2023	As at 31 March 2022
Secured / Unsecured / Doubtful		
(a) Capital Advances	-	-
(b) Loans and advances to related parties (giving details thereof)	-	-
(c) Other loans and advances (specify nature)	-	-
Total	-	-

16 Other non-current assets

Particulars	As at 31st March 2023	As at 31st March 2022
Security Deposits	-	-
- Secured, Considered good	-	-
- Unsecured, considered good	-	-
- Doubtful	-	-
Less: Allowances for bad and doubtful debts	-	-
Total	-	-

17 Current Investment

Particulars	As at 31 March 2023	As at 31 March 2022
Secured / Unsecured - specify		
(a) Investments in Equity Instruments	-	-
(b) Other investments (specify nature)	-	-
Total	-	-

18 Inventories

Particulars	As at 31 March 2023	As at 31 March 2022
Traded goods	47,485.69	35,552.31
Total	47,485.69	35,552.31



19 Trade Receivables

(Amount in Hundred)

Particulars	As at 31 March 2023	As at 31 March 2022
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables	-	-
Total	-	-

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	< 6 months	6 months	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade receivables - considered good	-	-	-	-	-	-
Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note:

There are no "unbilled" trade receivables, hence the same are not disclosed in the ageing schedule.

20 Cash and Cash Equivalents

Particulars	As at 31 March 2023	As at 31 March 2022
Balances with banks - Current accounts	2,271.56	131.16
Other Bank Balance - Deposits with original maturity period of more than 3 months but less than 12 months	-	-
Cash in Hand	1,257.00	2,536.40
Total	3,528.56	2,667.56

21 Short-term loans and advances

Particulars	As at 31 March 2023	As at 31 March 2022
Secured / Unsecured / Doubtful	-	-
(a) Loans and advances to related parties (giving details thereof)	-	-
(b) Others (specify nature).	-	-
TDS 2022-22	-	-
Total	-	-

22 Other current assets

Particulars	As at 31 March 2023	As at 31 March 2022
Advance income tax (net of provisions for tax)	-	-
Prepaid expenses	-	-
Total	-	-



1 Background

ACCOCCA DEVELOPERS PRIVATE LIMITED ("the Company") was incorporated on 05 August, 2020 with authorised capital of Rs. 1500,000 (Rupees Fifteen Lacs). The main objects of the Company include inter alia to carry on the business of Real States.

2 Significant accounting policies**a. Basis of preparation of financial statements**

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

Disclosure relaxation

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company (SMC). Accounting Standard 17 - Segment Reporting, are not applicable to the Company. Further, certain disclosure requirements in terms of Accounting Standard 15 (revised) - Employee Benefits, Accounting Standard 19 - Leases, Accounting Standard 20 - Earnings per Share and Accounting Standard 29 - Contingent Liabilities and Contingent Assets are also not applicable to the Company for the current year.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Sale of goods/Services

Revenue from sale of goods/services is recognised when all the significant risks and rewards in respect of ownership of the goods are transferred to the customer and the Company retains no effective control of the goods transferred to the buyer and is stated net of trade discounts, sales return and sales tax wherever applicable.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.



c. Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives.

f. Depreciation

Depreciation on property, plant and equipments is provided on WDV Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

Asset taken on finance lease are depreciated over the tenure of the lease. Assets costing Rs. 5,000 or less per item are fully depreciated in the year of purchase.

g. Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

h. Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.



ACCOCCA DEVELOPERS PRIVATE LIMITED

CIN: U45209BR2020PTC047284

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2023

i. Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j. Foreign exchange transactions

N/A

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.



ACCOCCA DEVELOPERS PRIVATE LIMITED

CIN: U45209BR2020PTC047284

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2023

- 31 The disclosure in respect of amounts payable to Micro, Small and Medium enterprises as at 31 March 2023 has been made in the financial statements based on the information received and available with the company. Based on the information currently available with the Company, there are no dues payable to Micro, Small and Medium enterprises as defined in "Micro, Small and Medium Enterprises Development Act, 2006"

(Amount in Hundred)

32 Operating leases

N/A

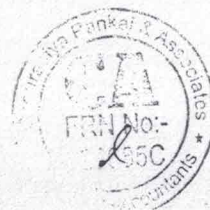
33 Unhedged foreign currency exposure

N/A

34 Earnings in foreign currency

	31 March 2023	31 March 2022
Particulars		
Commission income		

- 35 Under the Income Tax Act 1961, for Transfer Pricing transaction introduced with effect from 01 April 2012, the Company is required to use specified method for using Arm's Length Price in relation to transactions with its associated enterprises. Further, company is required to maintain prescribed information and documents in relation to such transactions. The appropriate method to be adopted will depend on the nature of transactions/ class of transactions, associated persons, functions performed and other factors, which have been prescribed. The Company is in the process of conducting a transfer pricing study for the current financial year. Based on the preliminary study for the current year and completed study for the financial year 31 March 2022, the management is of the view that same would not have material impact on the tax expenses provided in the financial statements. Accordingly, these financial statements do not include and adjustments for the transfer pricing implications, if any.



ACCOCCA DEVELOPERS PRIVATE LIMITED

CIN: U45209BR2020PTC047284

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2023

36 Financial Ratios

Particular	Numerator	Denominator	As at 31 March 2023	As at 31 March 2022	% Change	Reason For Change
Current Ratio	Current Assets	Current Liabilities	2.33	382.20	-99.39%	Ratio has decreased due to increase in stock and cash equivalents and trade payables of the company .
Debt - Equity Ratio	Total Debt	Shareholders Equity	4.49	2.99	50.12%	Ratio has increased on account of decrease in shareholders equity during the year.
Debt Service Coverage Ratio	Earning available for debt service	Debt service	-1.54	-1.57	-1.79%	
Return on Equity Ratio	Net Profit After Taxes	Average Shareholders equity	-3.07%	-2.88%	6.47%	There is no significant change*
Inventory turnover ratio	COGS	Average Inventory	0.13	0.60	-78.93%	Ratio has decreased as the closing inventory increased this year.
Trade Receivables turnover ratio	Net Sales	Average Trade Receivables	#DIV/0!	#REF!	#DIV/0!	
Trade payables turnover ratio	Net Purchases	Average Trade Payables	#DIV/0!	#DIV/0!	#DIV/0!	
Net capital turnover ratio	Net sales	Average Working Capital	0.00	0.00	#DIV/0!	
Net profit ratio	Net Profit After Taxes	Revenue From Operations	#DIV/0!	#DIV/0!	#DIV/0!	
Return on Capital employed	Earning Before Interest and taxes	Average Capital Employed	-1.61%	-1.46%	9.83%	
Return on investment	Non Operating Income From Investment	Average Investments			#DIV/0!	

*There is no significant change (i.e. change of 25% or more as compared to the immediately previous financial year) in the other key financial ratios.



37 Related party disclosure

a) List of related parties and relationships

Description of relationship
 Holding Company

Names of related parties
 ACCOCCA DEVELOPERS PRIVATE LIMITED

Key management personnel

CHANDRA SHEKHAR PRASAD
 SATYAM JAMAIYAR

b) Details of related party transactions in the
 ordinary course of the business

(Amount in Hundred)

Particulars	31 March 2023	31 March 2022
Purchase of traded goods Holding Company ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-
Commission income from Holding Company ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-
Remuneration paid to Director* ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-
c) Outstanding balance at the year end		
Trade payable of Holding Company ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-
Trade receivable from Holding Company ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-
Expense payable of Director ACCOCCA DEVELOPERS PRIVATE LIMITED	-	-

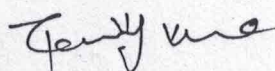
* Salary to KMP does not include provisions made for gratuity, leave benefits and bonus, as they are determined for the Company as a whole.

In accordance with AS 18, disclosures in respect of transactions with identified related parties are given only for such period during which the relationship existed. Related party relationships as given above are as identified by the Company and relied upon by the auditors.



- 38 The Company has evaluated the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements and expect to recover the carrying amount of fixed assets, inventories and receivables. The Company does not foresee any material impact on liquidity and going concern assumption. The Company will continue to monitor the future market conditions and update its assessment.
- 39 There are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) during the year ended March 31, 2023 (Previous year Rs. Nil).
- 40 The Company have not taken any borrowings from banks or financial institutions on the basis of security of current assets during the year ended March 31, 2023 (Previous year Rs. Nil).
- 41 There are no any bank or financial institution or other lender declared to Company a willful defaulter during the year (Previous year Rs. Nil).
- 42 The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2023 (Previous year Rs. Nil).
- 43 There are no charges or satisfaction yet to be registered with Registrar of Companies by the Company during the year (Previous year Rs. Nil).
- 44 The Company did not enter into any transactions which are not recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. (Previous year Rs. Nil).
- 45 The Company has not traded or invested in crypto currency or virtual currency during the financial year ended March 31, 2023 (Previous year Rs. Nil).
- 46 All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as per the requirement of Schedule III, unless otherwise stated.
- 47 Previous year numbers have been regrouped/reclassified wherever considered necessary, to confirm to current year's classification.

For Chourasiya Pankaj & Associates
Chartered Accountants
Firm's Registration No.: 029685C


Pankaj Kumar
Proprietor
Membership No.: 450737

Place: Patna
Date: 30-09-2023



For and on behalf of the Board of Directors of

CHANDRA SHEKHAR PRASAD	SATYAM JAMAIYAR
Director	Director
DIN: 02459755	DIN: 06372092

Place: Patna
Date: 30-09-2023

Place: Patna
Date: 30-09-2023