

HANMAN FIT LIMITED
(Formerly Known as POWERHOUSE GYM & WELLNESS LIMITED)
702 CONCORD CHS LTD.,JVPD SCHEME PLOT NO.1 NEAR SHIV SAGAR
HOTEL,N.S.ROAD VILE PARLE [W] MUMBAI,MH 400056 IN
CIN: L85190MH2013PLC240311, Website: www. powerhousegymindia.com,
Email ID: hanmancs27@gmail.com

To,
Listing Manager,
BSE Limited,
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai 400001

Date: 30.05.2023

Scrip Code: 538731

Dear Sir,

Sub: Financial Results as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find attached herewith the Audited Financial Statements for the Half Year and Financial Year ended on 31.03.2023.

On behalf of Hanman Fit Limited



Mr. Akshat Gupta
Managing Director
DIN: 02265121



HANMAN FIT LIMITED

Registered Office: 702, Concord CHS, N.S. Road No.10, JVPD Scheme, Mumbai 4000492

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

DESCRIPTION	As at 31st March 2023	As at 31st March 2022
	RUPEES	RUPEES
Cash Flow from operating Activities		
Net Profit before tax and extraordinary items	(1,449,368)	(4,886,870)
Adjusted for :		
Depreciation and Amortisation	2,231,778	2,589,035
Interest Expenses	3,031	2,118
Operating Profit before Working Capital Changes	785,441	(2,295,717)
Adjusted for :		
(Increase) / Decrease in Inventories	(455,340)	960,000
(Increase) / Decrease in Sundry Debtors	-	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	2,769,727	1,396,742
Increase / (Decrease) in Current Liabilities	(4,323,252)	(3,995,159)
Cash Generated from Operations	(1,223,424)	(3,934,134)
Taxes Paid		
Net Cash from Operating Activities	(1,223,424)	(3,934,134)
Cash Flow from Investing Activities		
Purchase / Sale of Fixed Assets	2,029,821	2,537,277
Purchases of Fixed Deposits	-	-
Purchase / Sale of Gold & Jewellery	1,212,832	-
Net Cash from Investing Activities	3,242,653	2,537,277
Cash Flow from Financing Activities		
Issue of Bonus Share Capital	-	-
Issue of Ordinary Share Capital	-	-
Proceeds / (Repayment) from Long Term Borrowings	(2,350,000)	732,000
Interest Expenses	(3,031)	(2,118)
Net cash from Financing Activities	(2,353,031)	729,882
Net Increase / (Decrease) in Cash and Cash Equivalents	(333,802)	(666,975)
Cash and Cash Equivalents as at the beginning	(113,582)	553,393
Cash and Cash Equivalents as at the end of the year	(447,384)	(113,582)

For Hanman Fit Limited

Akshat Gupta
Director
Din No :- 02265121
Date :- 30.05.2023
Place :- Mumbai



For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS

Anuj Jain
Proprietor



UDIN :- 23039803BUTKXK7592

HANMAN FIT LIMITED

Registered Office: 702, Concord CHS, N.S. Road No.10, JVPD Scheme, Mumbai 4000492

STATEMENT OF AUDITED FINANCIAL RESULTS FOR HALF YEARLY & YEARLY ENDED 31ST MARCH 2023

Particulars	6 months ended	6 months ended	Year to date figures	Year to date figures
	(31-03-2023)	(31-03-2022)	for current period ended (31-03-2023)	for previous year ended (31-03-2022)
A Date of start of reporting period	01-10-2022	01-10-2021	01-04-2022	01-04-2021
B Date of end of reporting period	31-03-2023	31-03-2022	31-03-2023	31-03-2022
C Whether results are audited or unaudited	Audited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
	RS.	RS.	RS.	RS.
1 Revenue From Operations				
Revenue from operations	0.000	0.000	0.000	0.000
Other Income	3818830.000	150258.000	3818830.000	992631.000
Total Revenue	3818830.000	150258.000	3818830.000	992631.000
2 Expenses				
(a) Cost of materials consumed	0.000	0.000	0.000	0.000
(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	757492.000	160000.000	757492.000	960000.000
(d) Employee benefit expense	0.000	27270.000	0.000	317270.000
(e) Finance costs	1853.000	1225.000	3031.000	2118.000
(f) Depreciation and amortisation expense	1122088.000	1301709.000	2231778.000	2589035.000
(g) Other Expenses	1881433.000	1490204.000	2275897.000	3868423.000
1 Other Expenses	2094697.000	581488.000	2275897.000	2011078.000
2 Loss on Sale of Assets	0.000	0.000	0.000	0.000
Total other expenses	2094697.000	581488.000	2275897.000	2011078.000
Total expenses	3976130.000	2071692.000	5268198.000	5879501.000
3 Profit before exceptional and extraordinary items and tax	-157300.000	-1921434.000	-1449368.000	-4886870.000
4 Exceptional Items	0.000	0.000	0.000	0.000
5 Profit before extraordinary items and tax	-157300.000	-1921434.000	-1449368.000	-4886870.000
6 Extraordinary Items	0.000	0.000	0.000	0.000
Profit before tax	-157300.000	-1921434.000	-1449368.000	-4886870.000
7 Tax Expense				
Current tax	0.000	0.000	0.000	0.000
Deferred tax	0.000	0.000	0.000	0.000
Total tax expenses	0.000	0.000	0.000	0.000
9 Net Profit Loss for the period from continuing operations	-157300.000	-1921434.000	-1449368.000	-4886870.000
10 Profit (loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000
11 Tax expense of discontinuing operations	0.000	0.000	0.000	0.000
12 Net profit (loss) from discontinuing operation after tax	0.000	0.000	0.000	0.000
13 Profit (loss) for period before minority interest	-157300.000	-1921434.000	-1449368.000	-4886870.000
14 Share of profit (loss) of associates				
15 Profit (loss) of minority interest				
16 Net profit (Loss) for the period	-157300.000	-1921434.000	-1449368.000	-4886870.000
17 Details of equity share capital				
Paid-up equity share capital	105000000.000	105000000.000	105000000.000	105000000.000
Face value of equity share capital	10.000	10.000	10.000	10.000
17 Details of debt securities				
Paid-up debt capital				
Face value of debt securities				
18 Reserves excluding revaluation reserve				
19 Debenture redemption reserve				
20 Earnings per equity share				
Basic earnings (loss) per share from continuing and discontinued operations	0.00	0.000	0.00	0.00
Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.000	0.00	0.00

For Hanman Fit Limited

Akshat Gupta
Director
Din No :- 02265121
Date :- 30.05.2023
Place :- Mumbai



For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
Proprietor

UDIN :- 23039803 BOT TK XK 7592

HANMAN FIT LIMITED

Registered Office: 702, Concord CHS, N.S. Road No.10, JVPD Scheme, Mumbai 4000492

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

DESCRIPTION	As at 31st March 2023	As at 31st March 2022
	RUPEES	RUPEES
Cash Flow from operating Activities		
Net Profit before tax and extraordinary items	(1,449,368)	(4,886,870)
Adjusted for :		
Depreciation and Amortisation	2,231,778	2,589,035
Interest Expenses	3,031	2,118
Operating Profit before Working Capital Changes	785,441	(2,295,717)
Adjusted for :		
(Increase) / Decrease in Inventories	(455,340)	960,000
(Increase) / Decrease in Sundry Debtors	-	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	2,769,727	1,396,742
Increase / (Decrease) in Current Liabilities	(4,323,252)	(3,995,159)
Cash Generated from Operations	(1,223,424)	(3,934,134)
Taxes Paid		
Net Cash from Operating Activities	(1,223,424)	(3,934,134)
Cash Flow from Investing Activities		
Purchase / Sale of Fixed Assets	2,029,821	2,537,277
Purchases of Fixed Deposits	-	-
Purchase / Sale of Gold & Jewellery	1,212,832	-
Net Cash from Investing Activities	3,242,653	2,537,277
Cash Flow from Financing Activities		
Issue of Bonus Share Capital	-	-
Issue of Ordinary Share Capital	-	-
Proceeds / (Repayment) from Long Term Borrowings	(2,350,000)	732,000
Interest Expenses	(3,031)	(2,118)
Net cash from Financing Activities	(2,353,031)	729,882
Net Increase / (Decrease) in Cash and Cash Equivalents	(333,802)	(666,975)
Cash and Cash Equivalents as at the beginning	(113,582)	553,383
Cash and Cash Equivalents as at the end of the year	(447,384)	(113,582)

For Hanman Fit Limited

Akshat Gupta
Director
Din No :- 02265121
Date :- 30.05.2023
Place :- Mumbai



For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS

Anil Jain
Proprietor



UDIN :- 23039803BUTKXK7592

HANMAN FIT LIMITED
(Formerly Known as POWERHOUSE GYM & WELLNESS LIMITED)
702 CONCORD CHS LTD.,JVPD SCHEME PLOT NO.1 NEAR SHIV SAGAR
HOTEL,N.S.ROAD VILE PARLE [W] MUMBAI,MH 400056 IN
CIN: L85190MH2013PLC240311, Website: www.powerhousegymindia.com,
Email ID: hanmancs27@gmail.com

To,
Listing Manager,
BSE Limited,
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai 400001

Date: 30.05.2023

Scrip Code: 538731

Dear Sir,

Sub: Unmodified Opinion on Auditors Report.

Dear Sir,

Please note, there are no Adverse Remarks in the Audit Report issued by the Auditor of the Company. Hence the above is not applicable to the Company.

On behalf of Hanman Fit Limited



Mr. Akshat Gupta
Managing Director
DIN: 02265121



JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1604, Gaurav Heights, Dhanukar Wadi, Mahavir Nagar, Kandivali West, Mumbai: 400 067

INDEPENDENT AUDITOR'S REPORT

To the Members of HANMAN FIT LTD

Report on the Financial Statements

Opinion

I have audited the accompanying financial statements of HANMAN FIT LTD ("the Company") which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended on that date, and statement of cash flows for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (herein after referred to as "financial statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements 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 accounting principles generally accepted in India, of the state of the affairs (financial position) of the Company as at March 31, 2023, its loss and cash flows for the year ended on that date.

Basis for Opinion

I have conducted my audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act ('SAs'). My responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my Report. I am 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 my audit of the financial statements under the provisions of the Act and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current year. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are applicable to the Company as it is a public listed company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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 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 companies Act, 2013, 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.

In preparing the 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 Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 financial statements.



As part of an audit in accordance with SAs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the 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 my 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 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, I am also responsible for expressing my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.



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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the 'Annexure – A' a statement on the matters specified in paragraphs (iii) and (iv) of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that:
 - (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
 - (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account;
 - (d) In my opinion, the aforesaid financials statements comply with the accounting standards specified under section 133 of the companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) Since the company's turnover as per last audited financial statement is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the company is exempted from getting an audit opinion with respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification no. G. S. R. 583 (E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting.
 - (g) 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, 2014, in my opinion and to the best of my information and according to the explanations given to me:
 - (i) As per information and explanations given to me by the management of the company, no litigation is pending which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were material foreseeable losses.



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

(iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested by the Company to or in any other person(s) or entities, including foreign entities ('Intermediaries'), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of Ultimate Beneficiaries.

(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entities including foreign entities ('Funding Parties') with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party ('Ultimate Beneficiaries') or provide guarantee, security or the like on behalf of the Ultimate Beneficiaries.

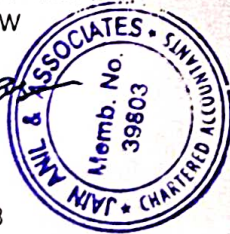
(c) Based on the audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that causes us to believe that the above representations given by the management contain any material misstatement.

(h) The Company has not declared or paid dividend during the year, hence, the requirement of commenting on compliance with section 123 of the Companies Act, 2013 is not applicable.

For Jain Anil & Associates
Chartered Accountants
FRN: 115987W



Anil Jain
Proprietor
MRN. 039803



Place: Mumbai

Date: 30-05-2023

UDIN: 23039803BGTKXK7592

Annexure – A to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of my report to the Members of Hanman Fit Ltd. of even date)

- (i) a) A) As per the information and explanation given to me, the Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
B) As per the information and explanation given to me, the Company has maintained proper records showing full particulars of intangible assets.
- b) As per the information and explanation given to me, some of the property, plant and equipment were physically verified during the year by the management in accordance with a phased program of verification, which in my opinion provides for physical verification of all the property, plant and equipment at reasonable intervals. No material discrepancies between the books records and physical inventory have been noticed.
- c) As per the information and explanations given to me, company has not revalued its property, plant and equipment (including right of use assets) during the year.
- d) As per the information and explanations given to me, no proceedings are initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) In my opinion, physical verification of inventories has been conducted by the management at reasonable intervals. No discrepancies noticed on such verification by the management.
- (iii) As per the information and explanation given to me, company has not made investments in, or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties.
- (iv) In my opinion and according to the information and explanations given to me and based on audit procedures conducted by me, the Company has not given any loans or made investments or issues any guarantee or provided any security complied with Section 185 & 186 of the Act, Accordingly, the provisions of clause 3(iv) of the Order are not applicable.
- (v) As per the information and explanation give to me, the Company has not accepted deposits during the year. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.



- (vii) According to the information and explanations given to me, in respect of statutory dues: The Company is generally regular in depositing with appropriate authorities, undisputed statutory dues including income tax and any other material statutory dues applicable to it. Further, as explained to me, the provisions relating to customs duty and excise duty are presently not applicable to the Company.
- (viii) During the year under audit, no income was surrendered or disclosed in the tax assessment under the income tax act, 1961 (43 of 1961).
- (ix) According to the records of the Company examined by me and the information and explanation given to me, the Company has not defaulted in repayment of dues to bank during the year. The company has not taken any loans from Government or by way of Issue of Debentures.
- (x) As per the information and explanation given to me, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- (xi) To the best of my knowledge and according to the information and explanations given to me, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- (xii) To the best of my knowledge and according to the information and explanations given to me, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Order are not applicable.
- (xiii) In my opinion and according to the information and explanations given to me, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) a) The company has internal audit system commensurate with the size and nature of its business.
b) Internal auditors report for the period under audit were considered by the statutory auditor.
- (xv) In my opinion and according to the information and explanations given to me, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013. Accordingly, the provisions of clause 3(xv) of the Order are not applicable.
- (xvi) In my opinion and according to the information and explanations given to me, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.



- (xvii) In my opinion and according to the information and explanations given to me, the Company is not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) To the best of my knowledge and according to the information and explanations given to me during the year, there were no statutory auditor(s) resigned from his position.
- (xix) According to me, no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when from the balance sheet date.
- (xx) a) In my opinion and as per information and explanation given to me, company has not transferred unspent amount to a fund specified in schedule VII of the companies act within a period of six months of the expiry of the financial year in compliance with second proviso of sub section (5) of the section 135 of the said act.
- b) No amount remaining unspent accordingly clause 3 (xx)(b) of CARO is not applicable.
- (xxi) As per information and explanation given to us, there is no requirement to consolidate financial statements, accordingly, the provisions of para 3 clause (xxi) of the Order are not applicable.

For Jain Anil & Associates
Chartered Accountants
FRN: 115987W

Anil Jain

Anil Jain
Proprietor
MRN. 039803
Place: Mumbai



Date: 30-05-2023
UDIN: 23039803 BGTLXK 7592