

February 11, 2021

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, BandraKurla Complex,
Bandra (East), Mumbai – 400 051

NSE Symbol: SKIL

To,
The Manager,
Listing Department,
BSE Ltd.
P J Towers, Dalal Street,
Mumbai -400 001, India

BSE Security Code: 539861

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, February 11, 2021

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015, we wish to inform you that the Board of Directors, at its meeting held today i.e February 11, 2021, interalia, transacted the following:

1. Approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter and nine months ended December 31, 2020 along with the Limited Review Report (Standalone and Consolidated) issued by M/s. Kailash Chand Jain & Co., Chartered Accountants, (Firm Registration No. 112318W) Statutory Auditors of the Company in accordance with the Regulation 33 of the SEBI (LODR) Regulations, 2015.

Meeting commenced at 1620 Hours and concluded at 1735 Hours.
Thanking you,

Yours truly,

For **SKIL Infrastructure Limited**



Nilesh Mehta
Company Secretary

SKIL Infrastructure Limited

"Edena" 1st Floor,
97, Maharshi Karve Road,
Near Income Tax Office,
Mumbai - 400 020.

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**Independent Auditor's Review Report on the Quarterly unaudited standalone Financial Results
SKIL Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to
The Board of Directors
SKIL Infrastructure Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SKIL Infrastructure Limited** (the 'Company') for the quarter and nine months ended December 31, 2020. The Financial statement has been prepared by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Basis of Qualified Opinion**
 - a. Attention is drawn towards the Note No. 3 in case of Reliance Commercial Finance Ltd. stated below the standalone financial results, and based on that, the Company, during the quarter ended and nine months ended December 31, 2020 has not accounted interest of Rs. 1483.93 lakhs and Rs. 4435.65 lakhs respectively on the loan taken from Reliance Commercial Finance Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.

- b. Attention is drawn towards the Note No. 4 in case of disputed borrowings with certain lenders including IL&FS stated below the standalone financial results, and based on that, the Company, during the quarter ended and nine months ended December 31, 2020 has not accounted interest of Rs. 1455.90 lakhs and Rs. 4351.87 lakhs respectively. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
- c. Attention is drawn towards the Note No. 5 where during the quarter and nine months ended December 31, 2020 the company has received Income Tax refund of Rs. 618.94 lakhs and Rs. 1921.45 lakhs respectively pertaining to previous assessment years. The Company informed that the detailed working of interest amount in said refund is awaited from the Income Tax Department and thus the entire refund amount has been adjusted against the total refund receivable appearing in the books of accounts. The financial impact and consequential effect of the same on financial results cannot be ascertained and commented upon.
5. Based on our review conducted as above, *except for the effects/ possible effects of our observation stated in para 4 above*, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Kailash Chand Jain & Co.
Chartered Accountants
Firm Registration No.: 112318W



Saurabh Chouhan
Partner

Membership No.: 167453

Place: Mumbai

Date: February 11, 2021

UDIN: 21167453AAAAEB6671



SKIL INFRASTRUCTURE LIMITED

Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023
CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-20	31-Dec-19	30-Sep-20	31-Dec-20	31-Dec-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
(a)	Revenue from Operations	-	-	-	-	-	-
(b)	Other Income	3,618.65	-	13.24	3,631.89	0.84	1.03
	Total Revenue	3,618.65	-	13.24	3,631.89	0.84	1.03
2	Expenses						
(a)	Cost of Materials Consumed	-	-	-	-	-	-
(b)	Employee Benefits Expenses	27.95	29.63	28.62	86.03	109.84	139.43
(c)	Finance Costs	4,293.77	4,444.87	3,989.73	12,588.55	15,341.11	16,337.99
(d)	Depreciation and Amortisation Expenses	3.81	4.09	3.83	11.62	12.67	16.73
(e)	Loss on Sale of Investment	-	-	-	-	-	-
(f)	Other Expenses	62.68	39.16	42.07	118.22	200.31	469.93
(g)	Provision for Expected Credit Loss	-	-	-	-	-	1,24,202.99
	Total Expenses	4,388.20	4,517.75	4,064.25	12,804.41	15,657.94	1,41,167.07
3	Profit / (Loss) from Operations before exceptional items (1 - 2)	(769.55)	(4,517.75)	(4,051.01)	(9,172.52)	(15,657.10)	(1,41,166.04)
4	Exceptional Items	-	-	4,994.64	4,994.64	-	-
5	Profit / (Loss) before Tax (3-4)	(769.55)	(4,517.75)	943.63	(4,177.88)	(15,657.10)	(1,41,166.04)
6	Tax Expenses	-	-	-	-	-	0.12
7	Profit / (Loss) for the period from continued operations (5-6)	(769.55)	(4,517.75)	943.63	(4,177.88)	(15,657.10)	(1,41,166.16)
8	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(a)	Mark to Market Gain/(loss) on non current investment	-	-	-	-	-	-
(b)	Income Tax earlier year	(241.09)	-	-	(241.09)	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a)	Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	0.27
	Total Other Comprehensive Income for the period	(241.09)	-	-	(241.09)	-	0.27
9	Total Comprehensive Income for the period (8+9)	(1,010.64)	(4,517.75)	943.63	(4,418.97)	(15,657.10)	(1,41,165.89)
10	Paid-up Equity Share Capital (Face Value of Rs. 10 Each)	21,657.12	21,657.12	21,657.12	21,657.12	21,657.12	21,657.12
11	Other Equity (Reserves and Surplus)	-	-	-	-	-	-
12	Earnings Per Share (EPS) (* Not Annualised)						
(a)	Basic EPS (Rs.)	(0.47)	(2.09)	0.44	(2.04)	(7.23)	(65.18)
(b)	Diluted EPS (Rs.)	(0.47)	(2.09)	0.44	(2.04)	(7.23)	(65.18)

Notes :

- 01 The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section
- 02 After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on February 11, 2021
- 03 An amount of Rs. 9,802 lakhs shown as received from Reliance Commercial Finance Ltd., a part of ADAG Group Company, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, are not payable till such time a sum of Rs. 50,863.16 lakhs shown as receivable / recoverable under the head "Other Advances", from ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani are received and the obligations in accordance with the Purchase Agreement dated 4th March, 2015 signed between the Company, SKIL Shipyard Holdings Pvt. Ltd. & others with the ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, viz. Reliance Infrastructure Limited and Reliance Defence Systems Pvt. Ltd. are fulfilled by ADAG Group Companies. Its a part of composite transaction emanating from and in connection with the sale of Pipavav Defence project to ADAG Group in accordance with the said Purchase Agreement and also based on the facts, circumstances and documents available on record. In view of above, the Company do not acknowledge or accept the liability of Reliance Commercial Finance Ltd
- 04 On account of ongoing dispute with various lenders including IL&FS considering the facts, circumstances, documents and particular nature of transaction the Company does not accept their outstanding and has not booked interest on an amount aggregating to Rs. 25,348.50 Lakhs
- 05 During the quarter and nine months ended December 31, 2020 Company has received Rs.618.94 Lakhs and Rs. 1,921.45 Lakhs respectively pertaining to previous assessment years, Company has not received detailed working of interest amount in the said refund from the Income Tax Department and thus the online refund has been adjusted against the total refund receivable as appearing in the books of accounts
- 06 The other income of Rs. 3618.65 lakhs is arising out of Lenders invocation of 10,11,882 Equity Shares of Sohar Free Zone LLC, Oman
- 07 Exceptional Item Consist of written back off Principal and Interest amount aggregating Rs.4994.64 Lakhs on account of one of the lender.
- 08 The figures for the previous period/year have been, regrouped and reclassified to make them comparable with those of current period.

Place :- Mumbai
Date :- February 11, 2021

Bhavesh Gandhi
Whole Time Director
DIN: 00930623

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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97. Maharshi Karve Road,
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Independent Auditor's Review Report on the Quarterly unaudited consolidated Financial Results SKIL Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors SKIL Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SKIL Infrastructure Limited** ('the parent') and its subsidiaries (the parent and its subsidiaries together referred to as 'the Group'), and its share of the net profit/loss after tax and total comprehensive income of its associates and joint ventures/joint operations for the quarter and nine months ended December 31, 2020 (the "Statement"). The statement has been prepared by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

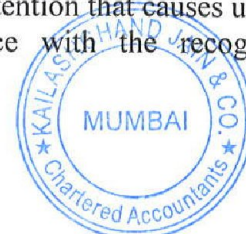
We also performed procedures in accordance with the Circular issued by the SEBI under regulation 33(8) of the Listing to the extent applicable.

4. The Statement includes the results of the following subsidiary entities:

- a) SKIL Himachal Infrastructure & Tourism limited
- b) SKIL Shipyard holding Pvt. Ltd.
- c) Metrotech Technology Pvt. Ltd.
- d) Gujarat Dwarka Portwest Ltd.
- e) Chiplun FTWZ Pvt. Ltd.
- f) SKIL Advanced Systems Pvt. Ltd
- g) SKIL Singapore Pte Ltd.

5. Basis of Qualified Opinion

- a. Attention is drawn towards the Note No. 3 in case of Reliance Commercial Finance Ltd. & Reliance Infrastructure Ltd. stated below the consolidated financial results, and based on that, the Company, during the quarter ended and nine months ended December 31, 2020 has not accounted interest of Rs. 2360.39 lakhs and Rs. 7055.51 lakhs respectively on the loan taken from Reliance Commercial Finance Ltd. & Reliance Infrastructure Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - b. Attention is drawn towards the Note No. 4 in case of disputed borrowings with certain lenders including IL&FS stated below the consolidated financial results, and based on that, the Company, during the quarter ended and nine months ended December 31, 2020 has not accounted interest of Rs. 3181.49 lakhs and Rs. 9510.54 lakhs respectively. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - c. Attention is drawn towards the Note No. 5 stated below the consolidated financial results, and based on that, the Company, during the quarter ended and nine months ended December 31, 2020 has not accounted interest of Rs. 289.77 lakhs and Rs. 866.17 lakhs respectively on 14% Non-convertible debentures issued to E Cap Equities Limited. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - d. Attention is drawn towards the Note No. 7 stated below consolidated financial statement where during the quarter and nine months ended December 31, 2020 the company has received Income Tax refund of Rs. 618.94 lakhs and Rs. 1921.45 lakhs respectively pertaining to previous assessment years. The Company informed that the detailed working of interest amount in said refund is awaited from the Income Tax Department and thus the entire refund amount has been adjusted against the total refund receivable appearing in the books of accounts. The financial impact and consequential effect of the same on financial results cannot be ascertained and commented upon.
6. Based on our review conducted as above, *except for the effects/ possible effects of our observation stated in para 5 above*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and



measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The accompanying quarterly unaudited consolidated financial result include interim financial result / financial information, in respect of one subsidiary company, whose interim financial result / financial information reflect total revenues of NIL and NIL for the quarter and nine months ended December 31, 2020 as considered in unaudited consolidated financial results based on their interim financial result and other financial information which have not been reviewed by the respective auditor. These unaudited financial results and other financial information of the said subsidiary have been approved and furnished to us by the management. According to the information and explanation given to us by the management, these interim financial results and other financial information are not material to the Company. Our conclusion on the statement is not modified in respect of this matter.
8. Further the accompanying quarterly unaudited consolidated financial result does not include interim financial result / financial information, in respect of one joint venture entity i.e.; Sohar Free Zone LLC, whose interim financial result / financial information is not available with the management for the period ended December 31, 2020.
9. Further the accompanying quarterly unaudited consolidated financial result does not include interim financial result / financial information, in respect of two Associate companies i.e.; Urban Infrastructure Holdings Private Limited and Rosoboronservice (India) Limited, whose interim financial result / financial information is not available with the management for the period ended December 31, 2020.

For M/s. Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W



Saurabh Chouhan
Partner

Membership No.: 167453

Place: Mumbai

Date: February 11, 2021

UDIN: 21167453AAAAEI1110



SKIL INFRASTRUCTURE LIMITED

 Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023
 CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

Rs. in lakhs

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31-Mar-20 Audited
		31-Dec-20 Unaudited	31-Dec-19 Unaudited	30-Sep-20 Unaudited	31-Dec-20 Unaudited	31-Dec-19 Unaudited	
1	Revenue						
(a)	Revenue from Operations		-	-	-	-	3,221.51
(b)	Other Income	3,618.65	0.28	13.24	3,632.49	1.58	55.53
	Total Revenue	3,618.65	0.28	13.24	3,632.49	1.58	3,277.04
2	Expenses						
(a)	Cost of Materials Consumed	-	-	-	-	-	-
(b)	Employee Benefits Expenses	27.95	29.63	28.62	86.03	103.84	1,007.67
(c)	Finance Costs	4,563.49	4,734.64	3,989.73	12,858.28	17,074.20	18,130.53
(d)	Depreciation and Amortisation Expenses	3.81	4.11	3.83	11.62	12.72	303.80
(e)	Loss on Sale of Investment	-	-	-	-	-	-
(f)	Other Expenses	70.85	44.60	66.15	153.13	489.64	43,455.04
(g)	Provision for Expected Credit Loss	-	-	-	-	-	1,38,183.99
	Total Expenses	4,668.10	4,812.88	4,088.33	13,109.06	17,680.40	2,01,081.03
3	Profit / (Loss) from Operations before exceptional items (1 - 2)	(1,047.45)	(4,812.70)	(4,075.09)	(9,476.57)	(17,678.82)	(1,97,803.99)
4	Exceptional Items			4,994.64	4,994.64	-	
5	Profit / (Loss) before Tax (3-4)	(1,047.45)	(4,812.70)	919.55	(4,481.93)	(17,678.82)	(1,97,803.99)
6	Tax Expenses	-	-	-	-	-	0.12
7	Profit / (Loss) for the period from continued operations (5-6)	(1,047.45)	(4,812.70)	919.55	(4,481.93)	(17,678.82)	(1,97,804.11)
8	Other Comprehensive Income						
	Items that will be reclassified to profit or loss						
(a)	Mark to Market Gain / (loss) on non current Investment	-	-	-	-	-	-
(b)	Income Tax earlier year	(241.09)	-	-	(241.09)	-	-
	Items that will not be reclassified to profit or loss						
(a)	Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	0.27
	Total Other Comprehensive Income for the period	(241.09)	-	-	(241.09)	-	0.27
	Non Controlling Interest	0.10	0.03	-	-	0.16	5,175.49
9	Total Comprehensive Income for the period (8+9)	(1,288.44)	(4,812.67)	919.55	(4,723.02)	(17,678.66)	(1,92,628.35)
10	Paid-up Equity Share Capital (Face Value of Rs. 10 Each)	21,657.12	21,657.12	21,657.12	21,657.12	21,657.12	21,657.12
11	Other Equity (Reserves and Surplus)						
12	Earnings Per Share (EPS) (* Not Annualised)						
(a)	Basic EPS (Rs.)	(0.59)	(2.22)	0.42	(2.18)	(8.16)	(88.94)
(b)	Diluted EPS (Rs.)	(0.59)	(2.22)	0.42	(2.18)	(8.16)	(88.94)

Notes :

- 01 The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 02 After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on February 11, 2021. The Statutory Auditors of the Company have carried out a limited review of the results.
- 03 An amount of Rs. 32,829.78 lakhs shown as received from Reliance Commercial Finance Ltd., a part of ADAG Group Company, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, are not payable till such time a sum of Rs. 71,449.37 lakhs shown as receivable / recoverable under the head "Other Advances", from ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani are received and the obligations in accordance with the Purchase Agreement dated 4th March, 2015 signed between the Company, SKIL Shipyard Holdings Pvt. Ltd. & others with the ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, viz, Reliance Infrastructure Limited and Reliance Defence Systems Pvt. Ltd. are fulfilled by ADAG Group Companies. Its a part of composite transaction emanating from and in connection with the sale of Pipavav Defence project to ADAG Group in accordance with the said Purchase Agreement and also based on the facts, circumstances and documents available on record. In view of above, the Company do not acknowledge or accept the liability of Reliance Commercial Finance Ltd.
- 04 On account of on-going disputes with various lenders including IL&FS, considering the facts, circumstances, documents and particular nature of transactions, the Company and has not booked any interest on amount of Rs. 66,578 Lakhs shown as received.
- 05 Company has not booked any interest on 14% NCD during the quarter and nine months ended Dec. 31, 2020
- 06 The other income of Rs. 3618.65 lakhs is arising out of Lenders invocation of 10,11,882 Equity Shares of Sohar Free Zone LLC, Oman
- 07 During the quarter and nine months ended December 31, 2020 Company has received Rs.638.94 Lakhs and Rs. 1,921.45 Lakhs respectively pertaining to previous assessment years. Company has not received detailed working of interest amount in the said refund from the income Tax Department and thus the online refund has been adjusted against the total refund receivable as appearing in the books of accounts
- 08 Exceptional item consist of written back off principal & interest amount aggregating Rs. 4994.64 Lakhs on account of Settlement with one of the lender.
- 09 The above stated figures are in accordance with the principles and procedures of Indian Accounting standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013
- 10 The subsidiaries considered in the consolidated financial statements as at Dec 31, 2020 are namely SKIL Advanced Systems Pvt Ltd. (100%), Metrotech Technology Park Pvt Ltd. (100%), SKIL Himachal Infrastructure & Tourism Ltd. (100%), Chiplun FTWZ Pvt. Ltd. (52%), Gujarat Dwarka Portwest Limited (74.60%), SKIL Shipyard Holdings Pvt. Ltd. (100%), SKIL (Singapore) Pte Ltd. (100%),
- 11 The accompanying quarterly unaudited consolidated financial result does not include interim financial result / financial information, in respect of one joint venture entity Sohar Free Zone LLC (33%). However the same are included in Financial Result as at 31st March 2020.
- 12 The accompanying quarterly and half yearly unaudited consolidated financial result does not include interim financial result / financial information, in respect of two Associate companies, Urban Infrastructure Holding Private Limited (35%), Rosoboronservice (India) Limited (20%).
- 13 The figures for the previous period/year have been, regrouped and reclassified to make them comparable with those of current period.

 Place :- Mumbai
 Date :- February 11, 2021

 Bhavesh Gandhi
 Whole Time Director
 DIN: 00030623