



WILLIAMSON FINANCIAL SERVICES LIMITED

Corporate Identity Number (CIN) : L67120AS1971PLC001358

FOUR MANGOE LANE, SURENDRA MOHAN GHOSH SARANI, KOLKATA - 700 001

TELEPHONE : 033-2243-5391/93, 2210-1221, 2248-9434/35, FAX : 91-33-2248-3683/8114/6824

E-mail : administrator@mcleodrussel.com, Website : www.williamsonfinancial.in

REF: WFSL/SEC/BM1/2022-23

May 24, 2022

The Secretary,
BSE Limited
Floor 25, P J Towers
Dalal Street,
Mumbai – 400 001
Scrip Code: 519214

Dear Sir,

Sub: Submission of Standalone Financial Results for the quarter and year ended 31st March, 2022

Please find enclosed herewith the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2022 and Statement of Assets and Liabilities of the Company for the financial year ended 31st March, 2022 and Statement of Impact of Audit Qualifications (for audit report with modified opinion).

This is for your kind information and records.

Thanking you,

Yours faithfully,

For Williamson Financial Services Limited


ADITYA KHAITAN
DIRECTOR
DIN: 00023788
Encl: As above





Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400 - 5410

website : www.salarpuriajajodia.com

e-mail : salarpuria.jajodia@rediffmail.com

office@salarpuriajajodia.com

Branches at New Delhi & Bangalore

INDEPENDENT AUDITORS REPORT

Independent Auditor's Report on the quarterly and year-to-date audited financial results of the company pursuant to the regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

TO THE BOARD OF DIRECTORS

Williamson Financial Services Limited

Four Mangoe Lane

Surendra Mohan Ghosh Sarani

Kolkata – 700 001.

Report on the Audit of the Financial Results

Qualified Opinion

We have audited the accompanying Statement of Financial Results of Williamson Financial Services Limited ("the Company") for the quarter ended March 31, 2022 and the year ended March 31, 2022 ("the Statement"), being submitted by the company pursuant to the requirement of Regulations of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Obligations") read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19 July, 2019 ("the Circular")

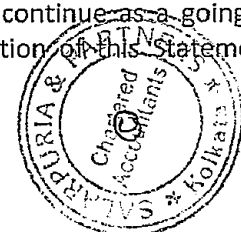
In our opinion and to the best of our information and according to the explanations given to us, except for the matters described in the Basis for Qualified Opinion section of our report, the Statements:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Net loss (including other comprehensive Income) and other financial information for the quarter ended March 31, 2022 as well as the year ended March 31, 2022.

Basis for Qualified Opinion

(a) Going Concern Assumption in preparation of the Statement

Due to continuous losses, the net-worth of the Company has been fully eroded. The Company has defaulted in repayment of borrowings to its lenders. In view of the Management, the Company would be able to improve its net working capital position to discharge its total financial obligations as described in Note 5 to the Results. However, in view of the uncertainties involved, these events and conditions indicate a material uncertainty which may cast a significant doubt on the Company's ability to continue as a going concern. Accordingly, the use of going concern assumption of accounting in preparation of this Statement is not adequately and appropriately supported.





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(b) Non-recognition of Interest Expense

We draw attention to Note 6 of the Results relating to non-recognition of interest expense amounting to ₹ 6,52,067 thousand for the year ended 31st March, 2022 (Including Rs. 1,68,277 thousand for the Quarter ended 31st March 2022) on its borrowings. As a result, finance Costs liability on account of interest is understated and total comprehensive income (Loss) for the year ended 31st March, 2022 is understated to that extent.

These constitute a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments".

(c) Non-recognition of Interest Income

Interest income of Rs. 61,748 thousand for the year ended 31st March, 2022 (Including Rs 7,001 thousand for Quarter ended 31th March, 2022) not provided on loans given Refer Note 7. As a result, interest income are understated and total comprehensive income (Loss) for the year ended 31st March, 2022 are overstated to that extent.

These constitute a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments".

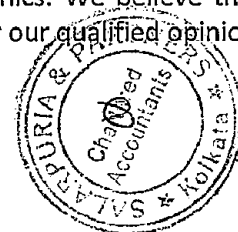
(d) Advances

The Company had given Advances to Body Corporates aggregating to ₹2,85,000 thousand which are outstanding as on March 31, 2022. In absence of appropriate audit evidence and status thereof, we are unable to comment on the validity and recoverability of such advances. Due to Non provision, the impact of the same on advances are overstated and total comprehensive income (Loss) are understated.

(e) Non-Confirmation of Loans and Advances

Due to Non-Confirmation and Reconciliation of Loans and Advances and Borrowings, adjustment/impact or provisions in financial statement if any not ascertainable in respect of this, so cannot be commented by us at present. (Refer Note 8).

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.





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Management's Responsibilities for the Financial Results

This Statement, which is the responsibility of the company's management and approved by the Board of Directors have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the loss including other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

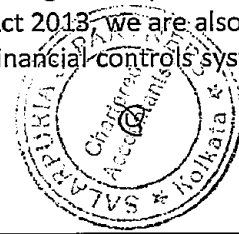
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, 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 our 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 companies Act 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





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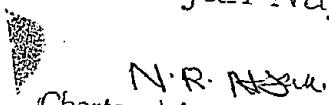
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regn. No.302113E)

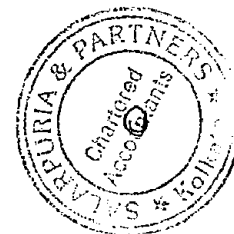
Nihar Ranjan Nayak


Chartered Accountant
Membership No. 57076
Partner

UDIN: 22057076AJNJCO5232

Place: Kolkata

Date: 24.05.2022



WILLIAMSON FINANCIAL SERVICES LIMITED

Registered Office :

Export Promotion Industrial Park, Plot No. 1, Amingaon North Guwahati Kamrup AS 781031 INDIA

Corporate Office :

FOUR MANGO LANE SURENDRA MOHAN GHOSH SARANI KOLKATA 700001 WB

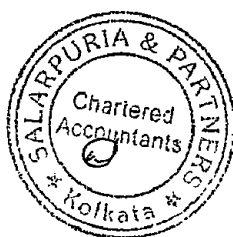
E-mail: administrator@mcleodrussel.com, Website : www.williamsonfinancial.in, CIN - L67120AS1971PLC001358

Statement of Audited Financial Results for Quarter and Year ended 31st March, 2022

(Rs in thousands except EPS)

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31-Mar-22 (Audited)	31-Dec-21 (Unaudited)	31-Mar-21 (Audited)	31-Mar-22 (Audited)	31-Mar-21 (Audited)
INCOME					
Revenue From Operations					
Interest Income	-	2,614	28,915.00	4,702	28,915
Dividend Income	-	-	-	47	47
Net Gain on Fair Value Changes	-	-	-	-	-
Others	-	-	-	-	-
Total Revenue From Operations	-	2,614	28,915	4,749	28,962
Other Income	-	591	3,609	1,14,165	3,609
Total Income	-	3,205	32,524	1,18,914	32,571
EXPENSES					
Finance cost	125	68	9,560	286	10,998
Employee Benefits Expense	440	425	801	2,380	2,087
Depreciation and Amortisation Expenses	7	7	21	30	43
Other Expenses	790	1,08,832	97,591	3,20,722	2,15,762
Total Expenses	1,363	1,09,333	1,07,974	3,23,418	2,28,890
Profit before Exceptional Items and Tax	-1,363	-1,06,127	-75,450	-2,04,504	-1,96,319
Exceptional Items	-	-	-	-	-
Profit Before Tax	-1,363	-1,06,127	-75,450	-2,04,504	-1,96,319
Tax Expenses	-	-	-	-	-
Profit For The Year	-1,363	-1,06,127	-75,450	-2,04,504	-1,96,319
Other Comprehensive Income (net of tax)	-43,620	11,054	30,048	-52,022	2,28,734
Total Comprehensive Income For The Year	-44,982	-95,073	-45,402	-2,56,525	32,415
Paid-up Equity Share Capital (Face Value of the share being Rs 10/- each)	83,591	83,591	83,591	83,591	83,591
Earnings per share (of Rs 10/- each)					
(a) Basic	-0.16	-12.70	-9.03	-24.46	-23.49
(b) Diluted	-0.16	-12.70	-9.03	-24.46	-23.49

By the order of the Board
For Williamson Financial Service Limited



Aditya Khaitan

Aditya Khaitan
Director
DIN: 00023788

WILLIAMSON FINANCIAL SERVICES LIMITED

Registered Office :

Export Promotion Industrial Park, Plot No. 1, Amingaon North Guwahati Kamrup AS 781031 INDIA

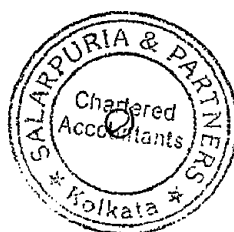
Corporate Office :

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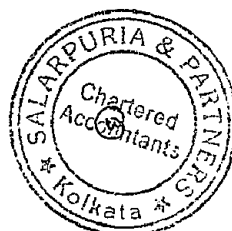
Statement of Assets and Liabilities Year ended 31st March, 2022

PARTICULARS	Rs. In thousands	
	As at 31 March, 2022	As at 31 March, 2021
ASSETS		
Financial Assets		
Cash & cash equivalents	69	716
Bank balances other than (a) above		-
Receivables		
(i) Trade receivables	857	810
(ii) Other receivables	-	-
Loans	19,10,674	21,24,607
Investments	1,59,497	2,11,538
Other Financial Assets	4,79,238	4,55,399
Total Financial Assets	25,50,335	27,93,070
Non Financial Assets		
Inventories		-
Current Tax Assets (Net)	51,767	51,762
Investment Property		-
Property, Plant & Equipment	75	105
Other Intangible Assets	0	0
Other Non Financial Assets	2,82,508	2,82,638
Total Non Financial Assets	3,34,350	3,34,505
TOTAL ASSETS	28,84,685	31,27,575
LIABILITIES AND EQUITY		
Financial Liabilities		
Payables		
(i) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
(ii) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	54,482	1,619
Borrowings	49,55,730	51,07,975
Other Financial liabilities	5,28,628	6,35,234
Total Financial Liability	55,38,841	57,44,828
Non Financial Liabilities		
Provisions	5,99,237	3,79,169
Other Non Financial liabilities	2,363	2,809
Total Non Financial Liabilities	6,01,600	3,81,978
Equity		
Equity Share capital	83,591	83,591
Other Equity	-33,39,347	-30,82,822
Total Equity	-32,55,756	-29,99,231
TOTAL LIABILITIES AND EQUITY	28,84,685	31,27,575



Williamson Financial Services Limited
CIN: L67120AS1971PLC001358
Statement of Cash Flows for the year ended March 31, 2022

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
A. Cash Flow from Operating Activities		
Profit/ (Loss) before Tax	(2,04,504)	(1,96,319)
<u>Adjustments for:</u>		
Depreciation	30	43
Liabilities Written Back	(1,06,660)	-
Contingent Provision against Standard Asset	(2,505)	(3,609)
Provision for Non Performing Assets	3,17,482	2,09,522
Provision for Gratuity and Leave Salary	40	78
Finance Cost	286	10,998
Fair Value Loss/ (Gain) on Financial Instruments at Fair Value through Profit and Loss	-	-
Operating Profit before Working Capital changes	4,169	20,713
<u>Adjustments for:</u>		
(Increase)/decrease in Trade Receivables	(47)	-
(Increase)/decrease in Other Financial Assets	(33,768)	(63,516)
(Increase)/decrease in Other Non Financial Assets	131	(248)
Increase/(decrease) in Payables	52,863	474
Increase/(decrease) in Other Financial Liabilities	54	-
Increase/(decrease) in Other Non Financial Liabilities	(446)	(2,113)
Cash Generated/ (Used) from Operations	22,956	(44,690)
Less: Income Tax paid	5	58
Net Cash Flows used in Operating Activities (A)	22,951	(44,748)
B. Cash flow from Investing Activities		
Purchase of Investments	-	-
(Increase)/decrease in Loan Given	1,28,933	(80,195)
Purchase of Property, Plant and Equipment	-	(29)
Disposal on Investments on account of Invocation	-	2,22,683
Rental Income	-	-
Net Cash used in Investing Activities (B)	1,28,933	1,42,459
C. Cash flow from Financing Activities		
Increase/(Decrease) in Share Capital	-	-
Increase/(Decrease) in Borrowings	(1,52,245)	(86,780)
Interest Paid	(286)	(10,351)
Net Cash from Financing Activities (C)	(1,52,531)	(97,131)
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(648)	580
Cash and Cash Equivalents at the Beginning of the Year	716	136
Cash and Cash Equivalents at the End of the Year	69	716
Cash and Cash Equivalents include the following Balance Sheet amounts		
Cash on hand	-	-
Balances with Banks in Current Accounts	69	716
	69	716

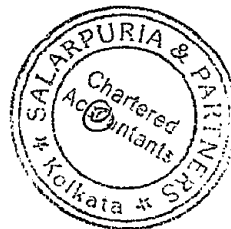


Williamson Financial Services Limited

CIN: L67120AS1971PLC001358

Notes:-

1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 24th May, 2022. The Statutory Auditors of the Company have carried out the audit of the aforesaid results.
2. The main business of the Company is Investment Activity. Further, all the activities are carried out within India. As such, there are no separate reportable segments as per Indian Accounting Standards (Ind AS) 108 on "Operating Segments".
3. The figures for the quarter ended 31-03-2022 have been derived by deducting the unaudited figures for the Nine Month ended 31-12-2021 from the audited figures for the financial year 2021-22. ;
4. Other Expenses includes Provision on Non-performing Assets Rs 3,17,482 Thousand (P.Y Rs. 2,09,522 Thousand) For the Financial Year 2021-22. No provision on Non- Performing Asset made during the quarter as management is of the view that these Inter Corporate deposit are actually good in nature.
5. In the Financial year 2021-22 the company incurred a Net loss of Rs. 2,04,472 thousand before adjustment of Other Comprehensive income, and Total Comprehensive Income was Rs. (52,022) thousand during the year ended March 31, 2022. The Company's current Liabilities are more than total assets and Net Worth has been fully eroded according to audited financial results as on 31th March, 2022. However, the accounts have been prepared on a Going Concern basis, considering plan of the Company for improvements i.e., a plan through which there will be Debt-Restructuring for the Company. Upon debt-restructuring of operating-companies the value of investments held by the Company in those companies will go up substantially and thereafter the Company will partly monetize the value-enhancement; and on remaining holding there would be substantial dividend-income.
For the reason of sluggish economic scenario caused by Covid-19 lead slowdown in commercial activities during the period there were a few recoveries of loans (both principal and interest thereon). The Company has been continuously putting all necessary efforts to recover the dues from its borrowers. The Company is of the view that the recovery of loan and interest will further be increased in the coming period to reduce the NPA to improve the net worth of the Company.
6. The Company has disputes with lenders, and therefore interest is not being paid and has not been provided in accounts. As per terms of the borrowings, such unprovided interest is Rs. 1,68,277 thousand for the Quarter ended 31st March 2022 and Rs. 6,52,068 thousand for the financial year 2021-22.



7. Interest Income on Standard Assets not considered in the Accounts amounting to Rs 7,001 thousand for Quarter ended 31th March, 2022 and Rs. 61,748 thousand for the financial year 2021-22 as some parties to whom Company has given loan have raised disputes regarding interest receivable, so interest is been booked on receipt basis.
8. Loans & Advances and Borrowings are subject to confirmation and reconciliation.
9. The Previous period figures have been regrouped/reclassified and recasted wherever necessary to make them comparable.

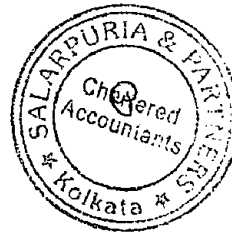
**By the order of the Board
For Williamson Financial Service Limited**

Date: 24.05.2022
Place: Kolkata



A handwritten signature in black ink, appearing to read "Aditya Khaitan", with a checkmark to its right.

Aditya Khaitan
Director
DIN: 00023788

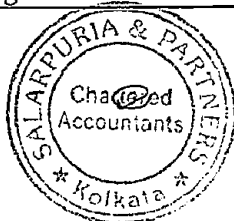


ANNEXURE I

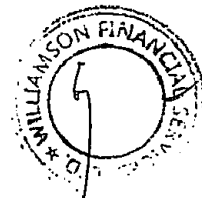
Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

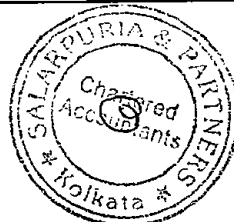
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in thousand)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in thousand)
	1	Turnover / Total income	1,18,914	1,80,662
	2	Total Expenditure	3,23,418	12,60,485
	3	Net Profit/(Loss)	(2,04,504)	(5,09,823)
	4	Earnings Per Share	(24.46)	(60.99)
	5	Total Assets	28,84,685	26,61,433
	6	Total Liabilities	61,40,441	67,92,508
	7	Net Worth	(32,55,756)	(41,31,075)
	8	Any other financial item(s)	NIL	NIL
II..	<p>Audit Qualification (each audit qualification separately):</p> <p>a. Details of Audit Qualification:</p> <p>(1) Going Concern Assumption in preparation of the Statement Due to continuous losses, the net-worth of the Company has been fully eroded. The Company has defaulted in repayment of borrowings to its lenders. In view of the Management, the Company would be able to improve its net working capital position to discharge its total financial obligations as described in Note 5 to the Results. However, in view of the uncertainties involved, these events and conditions indicate a material uncertainty which may cast a significant doubt on the Company's ability to continue as a going concern. Accordingly, the use of going concern assumption of accounting in preparation of this Statement is not adequately and appropriately supported.</p> <p>(2) Non-recognition of Interest Expense We draw attention to Note 6 of the Results relating to non-recognition of interest expense amounting to Rs. 6,52,067 thousand for the year ended 31st March, 2022 (Including Rs. 1,68,277 thousand for the Quarter ended 31st March 2022) on its borrowings. As a result, finance Costs liability on account of interest is understated and total comprehensive income (Loss) for the year ended 31st March, 2022 is understated to that extent. These constitute a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments".</p> <p>(3) Non-recognition of Interest Income Interest income of Rs. 61,748 thousand for the year ended 31st March, 2022 (Including Rs 7,001 thousand for Quarter ended 31th March, 2022) not provided on loans given Refer Note 7. As a result, interest income are</p>			



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	<p>understated and total comprehensive income (Loss) for the year ended 31st March, 2022 are overstated to that extent. These constitute a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments".</p> <p>(4) Advances The Company had given Advances to Body Corporates aggregating to Rs. 2,85,000 thousand which are outstanding as on March 31, 2022. In absence of appropriate audit evidence and status thereof, we are unable to comment on the validity and recoverability of such advances. Due to Non provision, the impact of the same on advances are overstated and total comprehensive income (Loss) are understated.</p> <p>(5) Non Confirmation of Loans and Advances Due to Non-Confirmation and Reconciliation of Loans and Advances and Borrowings, adjustment/impact or provisions in financial statement if any not ascertainable in respect of this, so cannot be commented by us at present. (Refer Note 8).</p>
b. Type of Audit Qualification :	Qualified Opinion
c. Frequency of qualification:	Annual
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	<ul style="list-style-type: none"> The company is not agreeable to the processing fees & high interest already charged by lenders. Company will go for restricting so as get relief from Interest expenditure. (For qualification No. 2) Most of the borrowers have been facing financial stress due to slow down in economy. The problem further increased due to COVID 19 pandemic due to which the borrowers are not in a situation to pay interest hence keeping conservatism approach Interest Income is not booked. (For qualification No. 3) Management is of view that these advances are good in nature and will be recovered in due course. (For qualification No. 4)
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i) Management's estimation on the impact of audit qualification:	Estimation not possible
(ii) If management is unable to estimate the impact, reasons for the same:	Estimation not possible
(iii) Auditors' Comments on (i) or (ii) above:	Not able to comment on impact of going concern assumption at present (Refer (a) Basis for Qualified Opinion) and the Management need to take confirmation and do reconciliation to calculate the impact of Borrowings



	and Loans and Advances. (Refer (e) Basis for Qualified Opinion).
III.	<p>Signatories :</p> <ul style="list-style-type: none"> • Manager & CFO (Mr. S.R.Mundhra) • Audit Committee Chairman (Mr. Gaurang S Ajmera) DIN. - 00798218 • Statutory Auditor <p style="text-align: right;"> For Salarpuria And Partners Chartered Accountants Firm Registration : 302113E </p> <p style="text-align: right;"> <i>M. R. Nayak</i> Nihar Ranjan Nayak Partner Membership No. 57076 </p> <div style="text-align: right;"> </div>

Place: Kolkata

Date: 24-05-2022