

# Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

REGISTERED OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.  
CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD WEST, MUMBAI – 400064.  
Contact No.: 022-49240182/83 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com)

11<sup>th</sup> Nov, 2021

**The Deputy Manager,**  
Department of Corporate Services,  
**BSE Limited,**  
P.J.Towers, Dalal Street, Fort,  
Mumbai - 400001.

**Scrip Code: 542865 (BSE)**

Dear Sir,

**Subject: Outcome of the Board Meeting held on Thursday, 11<sup>th</sup> November, 2021**

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with

Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Thursday, 11<sup>th</sup> November, 2021 (started at 4.00 p.m. and ended at 6.30 p.m.) upon recommendation of the Audit Committee has approved the Unaudited Financial Results (standalone and consolidated) for the half Year ended 30<sup>th</sup> September, 2021.

Accordingly, please find enclosed herewith:

- (i) Unaudited standalone financial results of the Company for the half Year ended 30<sup>th</sup> September, 2021;
- (ii) Unaudited consolidated financial results of the Company for the half Year ended 30<sup>th</sup> September, 2021.

The Report of the Statutory Auditors is with an unmodified opinion with respect to the Unaudited Financial Results of the Company for the half Year ended 30<sup>th</sup> September, 2021.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

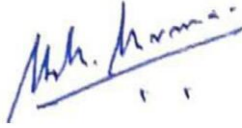
Yours Faithfully,

# Anuroop Packaging Limited

CIN: L25202MH1995PLC093625

REGISTERED OFFICE – 105, AMBISTE BUDRUK, POST KHANIVALI, TAULKA – WADA, PALGHAR - 421303.  
CORPORATE OFFICE – 607, 6<sup>TH</sup> FLOOR, IJMIMA COMPLEX, OFF. LINK ROAD, MALAD WEST, MUMBAI – 400064.  
Contact No.: 022-49240182/83 Email ID: [info@anurooppackaging.com](mailto:info@anurooppackaging.com)

For Anuroop Packaging Limited



**Akash Amarnath Sharma**  
**Director**  
**DIN: 06389102**

## ANUROOP PACKAGING LIMITED

CIN: L25202MH1995PLC093625

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivali, Taluka - Wada, District - Palghar, 421 303

Tele No.+91-22-49240182/3

Email id: anurooppackaging@gmail.com

Website: www.anurooppackaging.com

## Statement of Unaudited Consolidated Financial Results for the Half and Year ended September 30,2021

		Rs.in Lacs				
Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	
		30-09-2021	31-03-2021	30-09-2020	31-03-2021	31-03-2020
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	295.36	458.49	947.59	1,406.08	2,099.94
	(b) Other Income	68.97	44.98	50.63	95.61	39.84
	<b>Total Income</b>	<b>364.33</b>	<b>503.47</b>	<b>998.21</b>	<b>1,501.69</b>	<b>2,139.78</b>
2	<b>Expenses:</b>					
	(a) Cost of Materials consumed	157.30	293.48	17.02	310.50	318.00
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	(8.17)	(3.50)	4.40	0.90	2.46
	(d) Employee Benefit Expenses	31.64	85.34	242.75	328.09	317.95
	(e) Finance Cost	33.18	27.51	16.21	43.72	43.69
	(f) Depreciation and Amortization Expense	13.67	15.91	10.65	26.56	17.36
	(g) Other Administrative Expenses	48.31	8.24	584.33	592.57	1,124.08
	<b>Total Expenses</b>	<b>275.94</b>	<b>426.98</b>	<b>875.37</b>	<b>1,302.35</b>	<b>1,823.54</b>
3	<b>Profit /(Loss) before Tax (1-2)</b>	<b>88.39</b>	<b>76.49</b>	<b>122.85</b>	<b>199.34</b>	<b>316.23</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	21.98	19.92	29.62	49.54	66.69
	(b) Deffered Tax	0.81	(1.54)	2.73	1.19	4.48
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>65.61</b>	<b>58.12</b>	<b>90.50</b>	<b>148.62</b>	<b>245.06</b>
6	<b>Other Comprehensive Income</b>	-	-	-	-	-
7	<b>Paid - Up equity share capital ( Equity Share of Rs. 10/- each)</b>	<b>76.61</b>	<b>76.61</b>	<b>76.61</b>	<b>76.61</b>	<b>76.61</b>
8	<b>Earning per equity share (Rs.)</b>					
	(1) Basic	0.86	0.76	1.18	1.94	3.20
	(2) Diluted	0.86	0.76	1.18	1.94	3.20

## Note

- The above results for the half year ended 30-09-2021 have been reviewed by the Audit Committee in their meeting held on 11th November 2021 and approved by the Board of Directors in their meeting held on 11th November 2021.
- By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected publichealth and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited

Akash Sharma

Managing Director

DIN : 06389102

Place: Mumbai

Date : 11th November 2021



**ANUROOP PACKAGING LIMITED**

CIN: L25202MH1995PLC093625

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivali, Taluka - Wada, District - Palghar, 421 303

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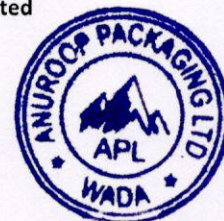
Website: www.anurooppackaging.com

**Statement of Unaudited Consolidated Assesst and Liabilities as at 30th September 2021**

	Particulars	As at (30-09-2021)	As at (31-03-2021)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	766.10	766.10
	(b) Reserve & Surplus	663.85	598.25
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	208.94	149.71
	(b) Long Term Provisions	9.26	9.26
	(c) Deferred Tax Liabilities (Net)	8.96	8.15
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	488.20	332.47
	(b) Trade payables	-	-
	i) Total outsatnding dues of MSMEs	-	-
	ii) Total outsatnding dues other than MSMEs	304.95	57.05
	(c) Other current liabilities	120.42	630.77
	(d) Short-term provisions	68.20	75.45
	<b>Total</b>	<b>2,638.87</b>	<b>2,627.20</b>
<b>B</b>	<b>ASSETS</b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets		
	Tangible assets	255.47	266.64
	Intangible assets	15.03	12.52
	(b) Non-current investments	7.09	6.34
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	163.46	165.46
		-	-
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	180.87	172.70
	(b) Trade receivables	366.21	478.26
	(c) Cash and cash equivalents	27.83	266.44
	(d) Short-term loans and advances	1,622.90	1,258.82
	<b>Total</b>	<b>2,638.86</b>	<b>2,627.20</b>

For and on behalf of the Board of Directors of  
Anuroop Packaging Limited

  
 Akash Sharma  
 Managing Director  
 DIN : 06389102



Place: Mumbai

Date : 11th November 2021

**Anuroop Packaging Limited**  
**Consolidated Cash Flow Statement for the year ended 30th September, 2021**

Particulars	As at 30th September 2021 Rs.	As at 31st March 2021 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	88.39	204.35
Adjusted for:	-	-
Depreciation and amortization expense	11.16	21.55
Interest received	(68.97)	(95.61)
Interest Paid	33.18	43.72
<b>Cash generated from operations before working capital changes</b>	<b>63.77</b>	<b>174.02</b>
<b>Movements in working capital:</b>	-	-
(Increase) / Decrease in trade receivables	112.06	245.04
(Increase) / Decrease in Loans and Advances	(364.08)	(258.33)
(Increase) / Decrease in Other Current Assets	-	(35.61)
(Increase) / Decrease in Inventories	(8.17)	67.45
(Decrease) / Increase in Short Term Borrowing	155.72	49.07
(Decrease) / Increase in Trade Payables	258.39	8.25
(Decrease) / Increase in Short Term Provision	(12.32)	(27.26)
(Decrease) / Increase in Other Current Liabilities	(520.85)	(418.24)
<b>Cash Generated from / (Used In) Operations</b>	<b>(315.47)</b>	<b>(195.61)</b>
Taxes paid (Net of refund)	16.91	50.09
<b>Net cash generated from/ (Used In) operating activities</b>	<b>(332.37)</b>	<b>(245.70)</b>
<b>Cash flow from investing activities:</b>	-	-
Purchase of Fixed Assets	-	(13.53)
Investment made	(3.25)	(1.25)
RD Matured	-	2.85
Interest income	68.97	95.61
<b>Net cash used in investing activities</b>	<b>65.72</b>	<b>83.68</b>
<b>Cash flow from financing activities:</b>	-	-
Proceed From Share Issue	-	-
IPO Expenses	-	-
Repayment of Borrowings	59.23	(7.06)
Deposit given	-	(0.18)
Finance cost	(33.18)	(43.72)
<b>Net cash used in financing activities</b>	<b>26.05</b>	<b>(50.97)</b>
Net increase / (decrease) in cash and cash equivalents	(240.61)	(212.99)
Cash and cash equivalents as at the beginning of the year	265.19	478.18
Cash and cash equivalents as at the end of the year	<b>24.58</b>	<b>265.19</b>
<b>Cash and cash equivalent comprises of :</b>	-	-
Cash in hand	13.07	15.44
Balance with banks	11.50	249.75
<b>Total</b>	<b>24.58</b>	<b>265.19</b>

For and on behalf of the Board of Directors of  
**Anuroop Packaging Limited**



*Akash Sharma*  
**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai

Date : 11th November 2021

Statement of Unaudited Standalone Financial Results for the Half Year ended September 30,2021

Sr. No	Particulars	Rupees in Lakhs				
		Figures for the half year ended on			Financial year ended on	Financial year ended on
		30-09-2021 (Un-Audited)	31-03-2021 (Audited)	30-09-2020 (Un-Audited)	31-03-2021 (Audited)	31-03-2020 (Audited)
1	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	221.15	409.02	50.01	459.03	636.94
	(b) Other Income	16.77	2.96	23.77	26.73	14.00
	<b>Total Income</b>	<b>237.92</b>	<b>411.98</b>	<b>73.78</b>	<b>485.76</b>	<b>650.94</b>
2	<b>Expenses:</b>					
	(a) Cost of Materials consumed	157.30	287.67	22.83	310.50	383.39
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	(8.17)	(3.50)	4.40	0.90	2.46
	(d) Employee Benefit Expenses	12.10	17.62	16.71	34.33	24.87
	(e) Finance Cost	20.83	20.38	14.74	35.12	37.07
	(f) Depreciation and Amortization Expense	8.09	7.83	7.60	15.43	11.84
	(g) Other Administrative Expenses	11.28	28.87	3.95	32.82	55.84
	<b>Total Expenses</b>	<b>201.44</b>	<b>358.87</b>	<b>70.22</b>	<b>429.10</b>	<b>515.47</b>
3	<b>Profit/(Loss) before Tax (1-2)</b>	<b>36.48</b>	<b>53.10</b>	<b>3.56</b>	<b>56.66</b>	<b>135.46</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	8.42	13.18	0.00	13.18	30.81
	(b) Deferred Tax	0.76	1.10	1.07	2.17	3.22
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>27.30</b>	<b>38.82</b>	<b>2.49</b>	<b>41.31</b>	<b>101.43</b>
6	<b>Other Comprehensive Income</b>				-	-
7	Paid - Up equity share capital ( Equity Share of Rs. 10/- each)	76.61	76.61	76.61	76.61	74.41
8	Earning per equity share (Rs.)					
	(1) Basic	0.36	0.51	0.03	0.54	1.36
	(2) Diluted	0.36	0.51	0.03	0.54	1.36

**Note**

- 1 The above results for the half year ended 30-09-2021 have been reviewed by the Audit Committee in their meeting held on 11th November 2021 and approved by the Board of Directors in their meeting held on 11th November 2021.
- 2 By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected publichealth and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- 3 Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited

  
Akash Sharma  
Managing Director  
DIN : 06389102  
Place: Mumbai

Date : 11th November 2021



**ANUROOP PACKAGING LIMITED**  
CIN: L25202MH1995PLC093625

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Tele No. +91-22-49240182/3      Email id: anurooppackaging@gmail.com      Website: www.anurooppackaging.com

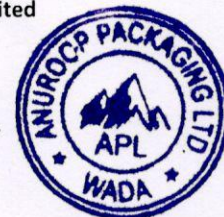
**Statement of Unaudited Standalone Assests and Liabilities as at 30th September 2021**

Rupees in Lakhs

	Statement of Assets and Liabilities Particulars	As at (30-09-2021)	As at (31-03-2021)
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	766.10	766.10
	(b) Reserve & Surplus	325.76	298.46
		-	-
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	111.09	97.94
	(b) Deferred Tax Liabilities (Net)	6.84	6.08
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	2.35	2.35
		-	-
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	269.15	276.65
	(b) Trade payables	-	-
	i) Total outstndng dues of MSME	-	-
	ii) Total outstndng dues other then MSME	74.28	57.05
	(c) Other current liabilities	5.79	32.98
	(d) Short-term provisions	48.75	39.09
		-	-
	<b>Total</b>	<b>1,610.12</b>	<b>1,576.71</b>
<b>B</b>	<b><u>ASSETS</u></b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets	228.43	236.53
	(b) Non-current investments	432.10	432.10
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	88.10	88.10
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	180.87	172.70
	(b) Trade receivables	255.20	343.56
	(c) Cash and cash equivalents	26.82	23.46
	(d) Short-term loans and advances	398.60	280.26
		-	-
	<b>Total</b>	<b>1,610.12</b>	<b>1,576.71</b>

For and on behalf of the Board of Directors of  
Anuroop Packaging Limited

*Akash Sharma*  
Akash Sharma  
Managing Director  
DIN : 06389102



Place: Mumbai  
Date : 11th November 2021

**Anuroop Packaging Limited**  
**Cash Flow Statement for the period ended 30th September, 2021**

Particulars	As at 30th September 2021 Rs.	As at 31st March 2021 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	36.48	56.66
Adjusted for:	-	-
Depreciation and amortization expense	8.09	15.43
Interest received	(16.77)	(26.73)
Interest Paid	20.83	35.12
Payment for Gratuity	-	-
<b>Cash generated from operations before working capital changes</b>	<b>48.64</b>	<b>80.49</b>
<b>Movements in working capital:</b>	-	-
(Increase) / Decrease in trade receivables	88.37	(116.70)
(Increase) / Decrease in Loans and Advances	(118.34)	32.21
(Increase) / Decrease in Inventories	(8.17)	(35.61)
(Decrease) / Increase in Short Term Borrowing	(7.49)	67.45
(Decrease) / Increase in Trade Payables	17.23	40.27
(Decrease) / Increase in Short Term Provision	7.13	8.25
(Decrease) / Increase in Other Current Liabilities	(27.19)	(27.73)
<b>Cash Generated from / (Used In) Operations</b>	<b>0.18</b>	<b>48.62</b>
Taxes paid (Net of refund)	(5.90)	(13.73)
<b>Net cash generated from/ (Used In) operating activities</b>	<b>(5.73)</b>	<b>34.89</b>
<b>Cash flow from investing activities:</b>	-	-
Purchase of Fixed Assets	-	(13.35)
Purchase of Investment	-	-
Interest income	16.77	26.73
<b>Net cash used in investing activities</b>	<b>16.77</b>	<b>13.38</b>
<b>Cash flow from financing activities:</b>	-	-
Proceeds from Share Issue	-	-
IPO Expenses	-	-
Borrowing from Bank / Related party	13.15	(4.38)
Deposit given for Lease	-	-
Finance cost	(20.83)	(35.12)
<b>Net cash used in financing activities</b>	<b>(7.68)</b>	<b>(39.50)</b>
Net increase / (decrease) in cash and cash equivalents	3.36	8.76
Cash and cash equivalents as at the beginning of the year	23.46	14.70
Cash and cash equivalents as at the end of the year	<b>26.82</b>	<b>23.46</b>
<b>Cash and cash equivalent comprises of :</b>	-	-
Cash in hand	12.73	12.99
RD With Janseva Bank	3.25	1.25
Balance with banks	10.84	9.22
<b>Total</b>	<b>26.82</b>	<b>23.46</b>

For and on behalf of the Board of Directors of  
**Anuroop Packaging Limited**



*Akash Sharma*  
**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai

Date : 11th November 2021





**Independent Auditors' Review Report on the Standalone half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Anuroop Packaging Limited ("the company") for the half year ended September 30, 2021 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", issued by the Institute of Chartered Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

Based on our review conducted as 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully,

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. : 100979W



*Pradeep P. Banka*  
**(Pradeep P. Banka)**

PARTNER  
Membership No.038800

**Mumbai:- 11/11/2021**



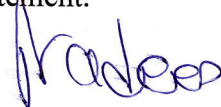
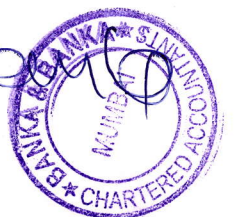
**Independent Auditors' Review Report on the Consolidated half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Anuroop Packaging Limited** ('the company') and its subsidiary (the Company and its subsidiary together referred to as 'the Group'), for the half year ended September 30, 2021 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard and other accounting principles generally accepted in India. 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 the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, 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 Regulations, as amended, to the extent applicable.

4. The Statement includes the results of the Subsidiary, 'M/s. Sara Solutions Ltd.'
5. Based on our review conducted and procedures performed as stated 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 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 Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

*Pradeep*  
  


6. We did not review the interim financial information of Subsidiary included in the unaudited consolidated financial results, whose interim financial statement/ financial information/ financial results reflect total assets of Rs. 1580.55 Lakhs as at September 30, 2021, total revenues of Rs. 74.21 Lakhs, total net profit after tax of Rs. 40.81 Lakhs for the period from 01/04/2021 to 30 September 2021 respectively, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial result is not material to the Group. Our opinion on the Statement is not modified in respect of this matter.

Yours Faithfully,

**For BANKA & BANKA**

CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. : 100979W



*Pradeep Banka*

**(Pradeep P. Banka)**

PARTNER

Membership No.038800

**Mumbai:- 11/11/2021**