

FLORA CORPORATION LIMITED

CIN: L01403AP1988PLC008419

Registered Office: Plot No.57, Text Book Colony, Secunderabad, Telangana-500009
Corporate Office: H.No:14-8-346/1B, Ground Floor, Jummerat Bazar, Hyderabad-500012,
Telangana, India

Email: csfloracorp@gmail.com, **Website:** www.Floracorp.in, **Phone:** 04066667477

To,
BSE Limited
P.J.Towers, Dalal Street
Mumbai - 400001

Date: 30.06.2021

Ref: Scrip Code: 540267

ISIN: INE318U01016

Subject: Outcome of the Board Meeting held on 30th June, 2021 and submission of Standalone Audited Financial Results for the Quarter & year ended 31st March, 2021 as per SEBI (Listing Obligations and Disclosures requirements) Regulations 2015.

Dear Sir,

With reference to the above, we wish to inform your that at the Board meeting held on 30th June 2021 (notice for the same given on 22nd June 2021) at 2:00 PM (Concluded at 3.00 PM), inter alia has decided the following

The Board has approved Audited financial results for the quarter & year ended 31st March 2021. A copy of Audited Financial Results for the Quarter and year ended 31st March 2021 pursuant to Regulation 33 and other applicable regulations of the SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015 is enclosed along with a copy of Audit report by the Statutory Auditors on the Audited Financial Results of the Company for quarter and year ended 31st March, 2021.

You are requested to kindly take the above information on records.

Yours faithfully,

For and on behalf of M/s. Flora Corporation Limited

Rajesh Gandhi

Rajesh Gandhi
CFO & Whole Time Director
Din: 02120813



FLORA CORPORATION LIMITED

Registered Office: Sy No: 818 & 834, Bodduvanipalem Village, Korsipadu Mandal, Prakasham District, Andhra Pradesh-523212

Corporate Office: Flat No: 105, "F" Block, 01st Floor, Surya Towers, S.P. Road, Secunderabad, Telangana-500003

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2021

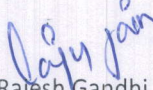
SI. NO	PARTICULARS	(Amt in Rs. In Lakhs)				
		Quarter ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)	
I	Revenue from Operations	1,517.69	755.64	968.68	3,443.58	3,074.10
II	Other Income	0.01	-	1.27	0.01	1.27
III	Total Income(I+II)	1,517.70	755.64	969.95	3,443.59	3,075.37
IV	EXPENSES				-	
	Cost of materials consumed	1,418.25	740.96	869.39	3,325.79	3,040.62
	Purchases of Stock in trade	-	-	-	-	-
	Changes in Inventories of finished goods, Stock-in-trade and work in progress	-	-	-	-	-
	Employee benefits expense	22.29	38.83	5.03	74.86	10.00
	Finance Costs	1.91	-	0.26	1.91	0.30
	Depreciation and amortization expenses	0.62	0.56	1.39	2.23	4.50
	Administrative Charges	22.15	1.49	4.51	34.69	13.20
	Other expenses	-	3.87	6.90	1.73	6.90
	Total Expenses	1,465.23	785.71	887.48	3,441.21	3,075.52
V	Profit/(loss) before exceptional items and tax(I-IV)	52.48	(30.07)	82.47	2.38	(0.15)
VI	Exceptional Items			-	-	-
VII	Profit/(loss) before tax(V-VI)	52.48	(30.07)	82.47	2.38	(0.15)
VIII	Tax Expense					
	(1) Current Tax	0.70	-	0.37	0.70	0.37
	(2) Deferred Tax	(0.09)	-	(0.41)	(0.09)	(0.41)
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	51.87	(30.07)	82.51	1.77	(0.11)
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax Expense of discontinued operations	51.87	(30.07)	82.51	1.77	(0.11)
XII	Profit/(loss)from Discontinued operations(After Tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	51.87	(30.07)	82.51	1.77	(0.11)
XIV	Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) [Comprising Profit (Loss) and Other Comprehensive Income for the period]	51.87	(30.07)	82.51	1.77	(0.11)
XVI	Paid up Equity Share Capital (Face value of Rs.10/- each)	873.39	873.39	873.39	873.39	873.39
XVII	Reserves excluding revaluation reserves as per balance sheet of previous years	-	-	-	-	-
XVII	Earnings per Equity Share (for continuing operation)					
	(1) Basic	0.06	(0.03)	0.09	0.00	(0.00)
	(2) Diluted	0.06	(0.03)	0.09	0.00	(0.00)
XVIII	Earnings per Equity Share (for discontinued operation)					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XIX	Earnings per Equity Share (for continuing & discontinued operation)					
	(1) Basic	0.06	(0.03)	0.09	0.00	(0.00)
	(2) Diluted	0.06	(0.03)	0.09	0.00	(0.00)

- 1.The above Standalone Unaudited financial results of the Company for the quarter and year ended March 31 st have been reviewed and recommended by the Audit Committee in its meeting held on June 30 , 2021 and thereafter have been approved and taken on record by the Board of Directors in its meeting held on same day.
2. The Company has single reportable segment as defined in Indian Accounting Standard 108 and therefore segment reporting is not applicable for the company.
- 3.The above Standalone Financial results have been are prepared as per applicable IND Accounting standards notified by Ministry of Corporate Affairs.
- 4.Figures of the previous period have been regrouped wherever necessary to the current year classification.
- 5.EPS is calculated in accordance with IND AS issued by ICAI.

Place: Hyderabad
Date: 30.06.2021

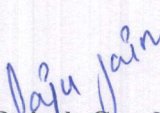


For Flora Corporation Limited


Rajesh Gandhi
Director
(DIN:02120813)

1. The above results have been duly reviewed by the audit committee and approved by the board of directors at their meeting held on 30th June 2021
2. These financial results have been prepared in accordance with Indian accounting standard ("Ind-AS") prescribed u/s 133 of the companies Act, 2013 read with relevant rules issued there under and in terms of listing regulations as modified by circular no. CIR/CFD/FAC/62/2076 dated 05 July, 2016.
3. The Statutory Auditors have carried out Audit of these financial results for the quarter and Year ended 31st March 2021(Ind-As complied financial results, pertaining to the corresponding quarter and Year ended 31st March 2021, has been subject to review or audit.) management has carried out necessary due diligence to ensure that such financial results provide a true and fair view of the affairs for comparison purpose.
4. The company operates in single business segment of Trading.
5. No Investors Complaints were received and pending during the quarter three months ended.
6. The results would be uploaded & available for the view on the website of Bombay stock Exchange (BSE) at www.bseindia.com
- 7, Previous period figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable.

For and on behalf of M/s. Flora Corporation Limited


Rajesh Gandhi
CFO & Whole Time Director
Din: 02120813



Date: 30.06.2021

Place: Hyderabad

FLORA CORPORATION LIMITED			
(Formerly known as Royce Marine Products Limited)			
Registered Office: Sy No: 818 & 834, Bodduvanipalem Village, Korsipadu Mandal, Prakasham District, Andhra Pradesh-523212			
Corporate Office: Flat No: 105, "F" Block, 01st Floor, Surya Towers, S.P. Road, Secunderabad, Telangana-500003			
STATEMENT OF ASSETS AND LIABILITIES AS ON 31st March, 2021			
Sl.No	Particulars	As at	
		31.03.2021	31.03.2020
(Amt in Rs.in lacs)			
	Assets		
I	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	6.24	7.98
	(f) Deferred Tax Asset	0.37	0.29
II	CURRENT ASSETS		
	(a) Inventories	589.40	132.54
	(b) Financial Assets		
	(i) Loans and advances	17.45	21.12
	(ii) Trade Receivables	284.62	930.07
	(iii) Cash & Cash Equivalents	58.39	23.82
	(c) Other Current Assets	7.30	8.23
	Total	963.76	1,124.05
	EQUITY AND LIABILITES		
1	EQUITY		
	(a) Equity Share Capital	873.39	873.39
	(b) Other Equity	(452.68)	(454.44)
	Total Equity Attributable to Owners of the Company	420.71	418.94
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	498.08	25.00
	(ii) Deferred Tax Liabilities	-	-
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	17.23	661.96
	Other Current Liabilites	17.39	10.67
	Provisions	10.35	7.48
	Total Equity and Liabilities	963.76	1,124.05

For Flora Corporation Limited

Place: Hyderabad
Date: 30.06.2021

Rajesh Gandhi
Rajesh Gandhi
Director
(DIN:02120813)

FLORA CORPORATION LIMITED

(Formerly known as Royce Marine Products Limited)

CIN : L01403AP1988PLC008419

Sy No:818 and 834, Bodduvanipalem Village Korsipadu Mandal Bodduvanipalem Village Prakasam AP 523212 IN

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2021

PARTICULARS	Year ended 31-03-2021 Amount in Rs.	Year ended 31-03-2020 Amount in Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	238,071	(15,163)
Adjustment for:		
Depreciation and Amortisation	223,320	450,905
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Interest paid	187,500	
Cash Flows from Operations before changes in assets and liabilities	648,890	435,742
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	64,545,023	52,360,000
(Increase)/Decrease in other Current Assets	92,928	4,650,184
(Increase) / Decrease in Inventories	(45,685,078)	11,528,186
(Increase) / Decrease in Loans and Advances	367,000	1,181,721
Increase / (Decrease) in Trade Payables	(64,473,066)	(72,245,947)
Increase / (Decrease) in Short Term Provision	287,772	33,217
Increase/(Decrease) in Other current liabilities	672,282	967,064
Change in Working Capital	(44,193,139)	(1,525,575)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		2500000
(Decrease) / Increase in Long Term Provisions		-
Decrease / (Increase) in Other non Current Assets		-
Changes in non current assets and liabilities		2,500,000
Cash Generated From Operations	(43,544,249)	1,410,167
Less: Taxes paid	70,423	36,766
Net Cash from operating activities(A)	(43,614,672)	1,373,401
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(49,455)	(282,122)
Sale of Equity shares		
Bank Balances not considered as Cash and Cash equivalents		
Investment in equity Shares		
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	(49,455)	(282,122)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	47,308,112	
Increase / (Decrease) in Borrowings	(187,500)	
Interest paid		
Net cash Flow from Financing Activities (C)	47,120,612	-

Rajy Jain





MULRAJ D. GALA & CO.

CHARTERED ACCOUNTANT
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INDEPENDENT AUDITORS' REPORT

To
The Members of
Flora Corporation Limited,
(Formally Known as Royce Marine Products Limited)

Report on the Standalone Financial Statements:

We have audited the accompanying Standalone Financial Statements of **M/s. Flora Corporation Limited** ("the Company") which comprises of the Balance Sheet as at March 31st, 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements:

The Company's Board of Directors / Management is responsible for the matters stated in section 134 (5) of the Companies Act 2013 ("the Act") with respect to the preparation and presentation of these standalone 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 Act, read with Rule 7 of the Companies (Accounts) Rule 2014. This responsibility also includes maintenance of adequate accounting records in accordance with 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken in to account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors / Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements, give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31st, 2021;
- (b) in the case of the Statement of Profit and Loss, of the Profit for the year ended on that date; and
- (c) in the case of Cash Flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:



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- a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors, as on March 31st 2021, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the other matters to be included in Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to explanation given to us :
 - i. The company does not have any pending litigation which would impact its financial position.
 - ii. The Company did not have any long term-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Mulraj D Gala
Chartered Accountants

M. D. Gala

Mulraj D Gala
Proprietor
Membership No.041206



Place: Hyderabad

Date: 30.06.2021

UDIN: 21041206AAABBQ9676



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Annexure A

The Annexure referred to in paragraph 1 under the heading **Report on Other Legal and Regulatory Requirements** of our report of even date to the members of Flora Corporation Limited (Formally Known as Royce Marine Products Limited) on the standalone financial statements of the Company for the year ended March 31, 2021. We report that

- (i) In respect of its fixed assets :
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
 - (b) A major portion of the fixed assets have been physically verified by the management, which in our opinion, provides for physical verification of all the fixed assets at reasonable intervals having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, the discrepancies noticed on such verification were not material and have been properly dealt with in the books of account.
- (ii) The Company has not granted secured or unsecured loans to companies, firms, limited liability partnership or other parties, except business advances covered in the register maintained under Section 189 of the Companies Act, 2013 ("the Act"). Accordingly, the provisions of this clause (a) to (c) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, during the year the company is not required to comply with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- (v) In our opinion and according to the information and explanations given to us the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and rules framed thereunder with regard to the deposits accepted from the public are not applicable.
- (vi) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In respect of statutory dues :
 - a) According to the information and explanations given to us, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund



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dues, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues applicable to it with the appropriate authorities during the year. However, some of these are not yet applicable to the Company. According to the information and explanations given to us, there were no undisputed amounts payable in respect of statutory dues which were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

- b) According to the information and explanations given to us as on March 31, 2021, there were no dues of Income Tax, GST, Sales Tax, Wealth Tax, Service Tax, Duty of Custom, Duty of Excise or Value added Tax or Cess which have not been deposited as on March 31, 2021 on account of any dispute.
- (viii) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of this clause of the Order are not applicable to the Company and hence not commented upon.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- (x) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the Companies Act.
- (xi) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of this clause of the Order are not applicable to the Company.
- (xii) In our opinion, all transactions with the related parties are in compliance with 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiii) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of this clause of the Order are not applicable to the Company and hence not commented upon.



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- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of this clause of the Order are not applicable to the Company and hence not commented upon.
- (xv) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of this clause of the Order are not applicable to the Company and hence not commented upon.

For Mulraj D Gala
Chartered Accountants

m-d-gala

Mulraj D Gala
Proprietor
Membership No.041206



Place: Hyderabad

Date: 30.06.2021

UDIN: 21041206AAABBQ9676



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ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

We have audited the internal financial controls over financial reporting of Flora Corporation Limited("the Company") as at March 31.,2021, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal Financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness. of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act,2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial Reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing Prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an Audit of internal financial controls. Those standards and the guidance note require that we Comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were Established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal financial controls system over financial reporting and their operating effectiveness. Our Audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.



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Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide Reasonable assurance regarding the reliability of financial reporting and the preparation of Financial statements for external purposes in accordance with generally accepted accounting Principles. A company's internal financial control over financial reporting includes those v policies and procedures that

[i] pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(ii) provide reasonable assurance that transactions are recorded as necessary to permit Preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(iii) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material Misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become Inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31,,2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Mulraj D Gala
Chartered Accountants

Mulraj D Gala
Proprietor
Membership No.041206



Date: 30.06.2021

Place: Hyderabad

UDIN: 21041206AAABBQ9676