

Mr. Nimesh Mehta
Managing Director

CIN No. : L29190MH1996PLC099583

Web : www.perfectinfra.com | Email : info@perfectinfra.com

Regd. Office : Plot No. R - 637, T. T. C Industrial Area,

Thane Belapur Road, MIDC Rabale, Navi Mumbai - 400 701.



Date: 27th May 2024

To,
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Symbol: PERFECT

Sub: Submission of Audited Standalone financial Results for the half year and year ended 31st March 2024.

Dear Sir,

This is to inform you that the Board of Directors of the Company have considered and adopted the Audited Standalone Financial Results for the half year and year ended on 31st March, 2024 and the Auditor's Report thereon in the Board Meeting held on 27th May, 2023.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are herewith enclosing the Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2024 and the Auditor's Report thereon.

You are requested to please take the above on your record.

For Perfect Infraengineers Limited

**NIMESH
NATWA
RLAL
MEHTA**

Digitally signed by NIMESH NATWA RLAL MEHTA
DN: cn=NIMESH NATWA RLAL MEHTA, o=PERFECT INFRAENGINEERS LTD., ou=PERFECT INFRAENGINEERS LTD., email=NIMESH.NATWA@PERFECTINFRA.COM, c=IN
Date: 2024.05.27 09:29:18 +05'30'
File: PDF Reader Version: 2023.3.0

**Mr. Nimesh Mehta
(Managing Director)**

Independent Auditor's Report on half yearly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

Qualified Opinion

We have audited the accompanying Standalone annual financial results of Perfect Infraengineers Limited ('the company') for the half year and year ended 31st March, 2024 ('the Statement'), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the "Basis for Qualified Opinion" Section of our report, these financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and
- b) gives 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 profit and other financial information for the half year ended as well as the year ended March 31, 2024.

Basis for Qualified Opinion

- a) The company has receivables aggregating Rs.94.60 lakh as on 01-04-2023 against whom insolvency proceedings are initiated and pending before NCLT. The company has written off Rs. 8.67 lakh as bad debts up to 31st March, 2024 from FY.2021-22. Since the recovery proceedings are pending before NCLT, in our view, provision amount is shorter than what is required (Qualifications were given in FY 2021-22). To the extent of such lower booking of provisions till date, reserve and current assets for the year are overstated (Qualification for the same given in FY 2021-22).
- b) The loan recalled by Technology Development Board (TDB) has not been classified as Current liabilities but shown as Non-Current liabilities.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those SAs are further described in the "Auditor's Responsibilities

or the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.

Emphasis of Matter

We draw your attention to note no. 12 pertains to Non/slow moving current assets like WIP Contract assets, retention with customers, advance to supplier. Since the amounts are material, any diminution in their carrying value can impact the financials.

As described in note no.10, the company has made settlement with the ICICI bank against total dues of working capital/term loan facility availed from the Bank on the terms and conditions set out in the Credit Arrangement Letter.

We draw your attention on Note 4 towards segment reporting whereas the segment wise results are not prepared because the segment wise cost bifurcation is not available.

Our opinion is not modified in respect of this matter.

Management’s Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company’s Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 statement, 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 financial controls 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by management.
- 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

JCR & CO. LLP

CHARTERED ACCOUNTANTS

related disclosures in the Statement 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 statement, including the disclosures, and whether the Statement 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.

Other Matters:

Unreconciled and unconfirmed balances in Trade Receivables, Trade payables and Short-term Loans and Advances

Company is in litigation with Technology Development Board (TDB) on existing loan facilities which can impact future liquidity.

The annual financial results include the results for the half year ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures for the half year ended 30th September, 2023 of the current financial year, which were subjected to limited review by us.

**For JCR & Co.LLP,
Chartered Accountants,
FRN: 105270W/W100846**

RAJESHWARI
BHAGAVATIP
RASAD JOSHI

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RAJESHWARI
BHAGAVATIPRASAD JOSHI
Date: 2024.05.27 18:33:40
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**CA Rajeshwari Joshi
Partner
Mem. No. 187779**

**Date: 27th May, 2024
Place: Mumbai
UDIN: 24187779BKDEWS1929**

Level 3, Raval House, 18th Road, Khar West, Mumbai 400 052

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PERFECT INFRAENGINEERS LTD						
CIN NO: L29190MH1996PLC099583						
PLOT NO.- R-637, T.T.C INDUSTRIAL AREA, THANE BELAPUR ROAD, MIDC RABALE, NAVI MUMBAI-400701						
Email Id: cs@perfectinfra.com Tel No: 022-27606264						
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2023						
(Rs. In Lakhs)						
Sr.No	Particulars	Half Year Ended			Year ended	
		Six Month Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Year ended	Year Ended
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income	-				
I	Revenue from operations	266.15	322.76	453.63	588.91	720.40
II.	<u>Other Income</u>	8.10	3.09	0.80	11.19	2.85
III.	Total Income (I + II)	274.25	325.85	454.43	600.10	723.25
IV	Expenses:					
	Cost of materials consumed	543.92	5.41	211.92	549.33	249.02
	Change in Inventories of Stock in Trade	(499.45)	143.41	(6.59)	(356.03)	86.99
	Employee benefits expense	50.38	36.71	15.24	87.09	81.50
	Finance costs	18.79	11.96	15.87	30.75	27.73
	Depreciation and amortization expense	60.58	53.52	54.89	114.10	109.47
	Other expenses	115.52	57.39	86.93	172.91	156.02
	Total expenses	289.74	308.40	378.26	598.14	710.73
V.	Profit before exceptional and extraordinary items and tax (III-IV)	(15.49)	17.45	76.68	1.96	12.52
VI.	Exceptional items	-				
VII.	Profit before extraordinary items and tax (V - VI)	(15.49)	17.45	76.68	1.96	12.52
VIII.	Extraordinary Items	-	-		-	
IX.	Profit before tax (VII- VIII)	(15.49)	17.45	76.68	1.96	12.52
X	Tax expense:					
	(1) Current tax					
	(2) Current tax relating to prior years	-	-		-	-
	(3) Deferred tax Asset / Liability	(86.67)	6.55	(63.33)	(80.12)	47.34
XI	Profit (Loss) for the period (IX-X)	71.18	10.90	140.01	82.08	59.86
XII	Other comprehensive Income		-			-
	a) Items not to be reclassified subsequently to profit or loss valuation	-	-			-
	Income tax effect on above					
	b) Items to be reclassified subsequently to profit or loss other comprehensive income for the period, net of Lax	-	-			-
XIII	Total Comprehensive income for the period net of tax (XI+XII)	-	-			-
XIV	Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)	1,675.24	1,299.34	1,106.38	1,675.24	1,106.38
XV	Earnings per equity share: of Rs. 10 Each (Not Annualised)					
	(a) Basic	0.53	0.06	(1.26)	0.59	0.54
	(b)Diluted	0.53	0.06	(1.26)	0.59	0.54

Notes:

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

NIMESH
NATWAR
LAL
MEHTA
Nimesh Mehta
Director
DIN:00247264

MANISHA
NIMESH
MEHTA
Manisha Mehta
CFO & Director
DIN:00247274

Place : Mumbai
Date: 27.05.2024

PERFECT INFRAENGINEERS LTD			
CIN NO: L29190MH1996PLC099583			
PLOT NO.- R-637,T.T.C INDUSTRIAL AREA,THANE BELAPUR ROAD,MIDC RABALE,NAVI MUMBAI-400701			
Email Id: nm@perfectinfra.com Tel No: 022-27606264			
AUDITED STANDALONE BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2023			
Particulars	Note No.	As on 31st March 2024	As on 31st March 2023
		Audited	Audited
		Rs.(in Lacs)	Rs.(in Lacs)
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital		1,675.24	1,106.38
(b) Reserves and surplus		1,582.64	1,028.48
(c) Pending for Allotment		6.60	-
		3,264.48	2,134.86
2 Non-current liabilities			
(a) Long-term borrowings		450.0	593.77
(b) Deferred tax liabilities (net)		-	23.33
(c) Other long term liabilities		-	0.56
(b) Long-term provisions		10.34	10.06
		460.34	627.72
3 Current liabilities			
(a) Short-term borrowings		329.00	433.72
(b) Trade payables		58.32	155.10
(c) Other current liabilities		135.77	106.37
(d) Short term Provisions		12.37	12.32
		535.45	707.51
TOTAL		4,260.27	3,470.09
II. ASSETS			
1 Non-current assets			
(a) Fixed assets		802.30	892.93
(b) Non-current investments		0.87	0.87
(c) Deferred Tax asset		56.79	
(d) Long-term loans and advances		117.45	104.05
(e) Other non-current assets		70.53	30.48
		1,047.93	1,028.33
2 Current assets			
(a) Inventories		1,204.07	910.18
(b) Trade receivables		1,011.15	726.67
(c) Cash and cash equivalents		146.73	17.34
(d) Short-term loans and advances		194.85	132.59
(e) Other Current Assets		655.53	654.98
		3,212.34	2,441.76
TOTAL		4,260.27	3,470.09

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

NIMESH
NATWAR
LAL
MEHTA
Nimesh Mehta
Director
DIN:00247264

MANISHA
NIMESH
MEHTA
Manisha Mehta
Director & CFO
DIN:00247274

Place : Mumbai
Date: 27.05.2024

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Email Id: cs@perfectinfra.com Tel No: 022-27606264				
AUDITED STANDALONE CASHFLOW FOR THE YEAR ENDED 31ST MARCH 2023				
		Rs.(in Lacs)		Rs.(in Lacs)
		Year ended 31st March 2024		Year ended 31st March 2023
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) for the year		1.96	12.53
	Adjustments for :			
	Depreciation	114.10		109.47
	Interest Income	(0.02)		(0.11)
	Provisions and credit balances written back	-		(0.80)
	Bad debts	2.07		20.95
	Excess Provision Written Off	-		
	Interest on Borrowings	30.75		27.22
	Income tax Provisions	-		
			146.89	156.73
	Operating Profit before Working Capital Changes		148.85	169.25
	Adjustments for :			
	Inventories (Increase) / Decrease	(293.90)		(122.36)
	Trade Receivable (Increase) / Decrease	(286.55)		(203.67)
	Loans and advances (Increase) / Decrease	(62.26)		(3.85)
	Other non current assets and current assets (Increase) / Decrease	(40.60)		(8.49)
	Long term loan and advances (Increase) / Decrease	(13.40)		(8.30)
	Trade Payable Increase/(Decrease)	(96.78)		(86.84)
	other current liabilities & provisions Increase/(Decrease)	29.40		45.64
	Provisions Increase/(Decrease)	0.33		0.84
	Deferred tax liabilities Increase/(Decrease)		(763.76)	(387.03)
	Cash Generated from Operations		(614.90)	(217.78)
	Direct taxes paid		-	-
	Net Cash from Operating Activities	[A]	(614.90)	[A] (217.78)
B	CASH FLOW FROM INVESTMENT ACTIVITIES			
	Sale of investment in subsidiary	-		
	Purchase of fixed assets	(23.47)		(2.44)
	Sales of fixed assets	-		
	Interest received	0.02		0.11
	Dividend received	-	(23.44)	- (2.33)
	Net Cash from Investing Activities	[B]	(23.44)	[B] (2.33)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from Fresh issue	1,047.54		-
	Increase/(decrease) in other long term liability	(0.57)		
	Increase/(decrease) in loan from bank TDB	0.00		
	Increase/(decrease) in long term Borrowings	(143.77)		143.18
	Increase/(decrease) in short term Borrowings	(104.72)		
	Interest/finance charges paid	(30.75)		(27.22)
	Dividend Distribution Tax			-
	FD held with Bank as margin money	(0.02)	767.71	115.96
	Net Cash Flow from Financial Activities	[C]	767.71	[C] 115.96
	Net Cash increase/(Decrease) in cash and Cash equivalent	(A+B+C)	129.37	(A+B+C) (104.15)
	Cash and Cash Equivalents (Opening) :		11.71	115.86
	Cash and Cash Equivalents (Closing) :		141.08	11.71

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

NIMESH
NATWARL
AL MEHTA

Nimesh Mehta
Director
DIN:00247264

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Manisha Mehta
Director & CFO
DIN:00247274

Place Mumbai
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Regd. Office : Plot No. R - 637, T. T. C Industrial Area,
Thane Belapur Road, MIDC Rabale, Navi Mumbai - 400 701.



Notes to Standalone Financials Results for the year ended 31st March 2024

1. The Financial Results are prepared in accordance with Accounting Standards Prescribed under Section 133 of the Companies Act 2013. Read with rule 7 Companies (Accounts) Rules, 2014 as amended and other recognised accounting policies and regulations as applicable.
2. The above Audited standalone results of Perfect Infraengineers Limited for the half year ended 31st March 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 27th May 2024. Mr Nimesh Mehta- Managing Director and Mrs Manisha Mehta – CFO and Director of the Company are authorised by the Board to sign the financial results.
3. The above Audited standalone financial results of the Company for the half year ended 31st March 2024 being balancing audited figure in respect of the full financial results and unaudited figures of 1st half year of the current year.
4. The Company is predominantly in the business of manufacturing and supply of HYBRID THERMAL SOLAR PANELS. The HVAC & MEP Contracts and allied activities business is overlapping the Panels business /to a considerable extent due to which segment reporting has not been done.
5. The management has identified parties which are covered under MSME, the amounts relating to MSME are disclosed in the form MSME-1 Filed with the Registrar of Companies.
6. In accordance with regulation 33 of SEBI (LODR) regulations 2015, the above results have been reviewed by statutory Auditors of the Company.
7. Previous year/period figures have been regrouped/rearranged whenever necessary, to make them comparable with the figures of the current period.
8. The status of Investor complaints during the half year ended 31st March 2024 are as under.

Complaints pending at the beginning of period	NIL
Complaints received during the period	2
Complaints disposed of during the period	2
Complaints unresolved at the end of the period	NIL

9. Income from operations:

(Rupees in Lakhs)

Revenue From Operations

Particulars	As at 31st March,2024	As at 31st March,2023
Sales of Goods		
Hybrid Solar Panel Sales	469.15	569.48
Trading of AC and others	33.55	43.29
	502.70	612.77
Sales of Services		
Installation & Commissioning of AC	17.27	40.19
Renting of Air Conditioners	46.43	56.10
Sale of Services	6.04	4.39
Other operating income	16.48	6.94
	86.21	107.63
Total	588.91	720.40

The company has built inventory of stocks for the Government orders expected in the next two quarters.

10. The Company has signed settlement letter with ICICI bank on existing facilities. Rs. 42.9 million towards full and final settlement to be paid by September 30, 2024 as under:

Upfront Payment - Rs 10.0 million (since received)

Balance amount - Rs 32.9 million Payable by June 30, 202

A three months' grace period, not later than September 30, 2024 is permissible for payment of any balance settlement amount subject to minimum payment of 50% of settlement amount before June 30, 2024. However, the said extended period till September 30, 2024 will carry interest @12% p.a. on the outstanding settlement amount.

11. Trade receivable includes certain Debtors against which the recovery proceeding is pending Before NCLT.

12. The company has various non-moving/slow moving assets such as WIP Contract assets, retention with customers and other receivables.

ANNEXURE I

Statement on Impact of Audit Qualifications (for report with modified opinion) submitted along-with Audited Financial results for the year ended 31st March, 2024 - (Standalone)

Statement on Impact of Audit Qualifications for the Year ended 31 st March 2024 [Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting For qualifications) (Rs. In Lakh)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	600.10	600.10
	2.	Total Expenditure	598.14	598.14
	3.	Net Profit/(Loss)	82.08	82.08
	4.	Earnings Per Share	0.59	0.59
	5.	Total Assets	4260.27	4165.67
	6.	Total Liabilities	995.79	995.79
	7.	Net Worth	3264.48	3169.88
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: i) The company has receivables aggregating Rs.94.60 lakh as on 01-04-2023 against whom insolvency proceedings are initiated and pending before NCLT. The company has written off Rs. 8.67 lakh as bad debts up to 31st March, 2024 from FY.2021-22. Since the recovery proceedings are pending before NCLT, in our view, provision amount is shorter than what is required (Qualifications were given in FY 2021-22). To the extent of such lower booking of provisions till date, reserve and currents assets for the year are overstated (Qualification for the same given in FY 2021-22). ii) Loan recalled by TDB has been not classified as Current Liabilities but shown as Non-Current			
	b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			
	c. Frequency of qualification: Repetitive.			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Efforts for recovery of Pending amounts through meetings and follow-ups are taken up effectively			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same: As per the sanctioned loan agreement, the repayment is after 2 years moratorium in 16 quarterly installments and the company has asked for the extension of the moratorium			
	(iii) Auditors' Comments on (i) or (ii) above: Do not agree with managements to some extent.			
III.	Signatories:			
	Mr. Nimesh Mehta *Managing Director	NIMESH NATWARLAL MEHTA		
	Mrs. Manisha Mehta *CFO & Director	MANISHA NIMESH MEHTA		
	Mr. Rakesh Chauhan *Chairman of Audit Committee	RAKESH CHAUHAN		
	Mrs. Rajeshwari Joshi *Statutory Auditor	RAJESHWARI BHAGAVATIPRASAD JOSHI		
	Place: Mumbai			
	Date: 27 th May, 2024			