**Independent Auditor's Report On the Quarter and Year ended 31.03.2022 Audited Financial Results of Unique Manufacturing & Marketing Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors of**
**Unique manufacturing & Marketing Limited**

## Qualified Opinion

We have audited the accompanying statement of quarterly and year to date Financial Results of **Unique Manufacturing & Marketing Limited** ("the Company") for the **quarter and year** ended **31st March, 2022** ('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 read with SEBI Circular no. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

These Financial Results for the quarter and year ended 31.03.2022 have been prepared on the basis of the Annual Audited Ind-AS Financial Statements and reviewed quarterly financial results upto the end of third quarter which are the responsibility of the Company's management and has been approved by the Board of Directors.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid Ind-AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind-AS, of the financial position of the Company as at **31st March 2022,**and its financial performance including other comprehensive income, its Cash Flows and the changes in equity for the year ended on that date.

## Basis for Qualified Opinion

We draw attention to ***Note 3*** of the Statement which states that the fair value impact on Mutual Funds investments have been considered at the year-end only.

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 audit opinion on the Ind-AS financial statements.

## Emphasis of Matter

We draw attention to ***Note 4*** of the Statement regarding uncertainties arising out of the outbreak of Covid-19 pandemic and the assessment made by the management on its operations and the financial reporting for the year ended 31st March, 2022. Such an assessment and outcome of the pandemic, as made by the management, is dependent on the circumstances as they evolve in the subsequent periods. Our opinion is not modified in respect of this matter.

## Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended.

This responsibility also includes the 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 implementation and maintenance of 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.

In preparing the financial statements, management 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 management 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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



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or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. 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 made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.



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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.

From the matters communicated with those charged with governance we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Other Matter**

The Statement includes the results for the quarter ended 31st March, 2022, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2022 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under Listing Regulations.

**For A. SINGHI &CO.**
***Chartered Accountants***
**Firm Registration No.: 319226E**

**(SUNIL SINGHI)**
***Partner***
**Membership No. 053088**
**Kolkata, the 2nd day of September, 2022**
**UDIN: 22053088AQSQZA9292**

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# Unique Manufacturing & Marketing Limited

Regd.Office : 15 India Exchange Place, 3rd Floor, Kolkata - 700 001
e-Mail - kumarmetal35@gmail.com Telephone No. 2230 0292 WEBSITE : www.ummarketing.co.in
CIN : L65993WB1975PLC029970

(Rs.)

**Statement of Audited Financial Results for the quarter and year ended 31st March, 2022**

| Sr. No. | Particulars | Three months ended 31.03.2022 (Audited) | Previous Three months ended 31.12.2021 (Unaudited) | Corresponding Three months ended in the previous year 31.03.2021 (Unaudited) | Year to date figures for the current period ended 31.03.2022 (Audited) | Year to date figures for the previous year ended 31.03.2021 (Audited) |
|---|---|---|---|---|---|---|
| 1. | **Income** | | | | | |
| | (a) Revenue from Operations | 4,29,514 | 34,759 | 54,342 | 4,65,622 | 55,005 |
| | (b) Other Income | 4,33,357 | 3,50,000 | 5,22,800 | 14,83,357 | 17,05,098 |
| | **Total Income** | 8,62,871 | 3,84,759 | 5,77,142 | 19,48,979 | 17,60,103 |
| 2. | **Expenses** | | | | | |
| | (a) Change in inventories of finished goods, work-in- | 15,49,099 | 2,408 | 50,958 | 15,43,114 | 18,868 |
| | (b) Custodian Fees | 17,360 | - | - | 17,360 | 22,420 |
| | (c) Legal and Professional Charges | 9,000 | 30,170 | 30,160 | 80,570 | 79,610 |
| | (d) Listing Fees | - | - | - | - | 29,500 |
| | (e) Rent | 35,400 | 35,400 | 35,400 | 1,41,600 | 1,41,600 |
| | (f) Accountancy Charges | 7,770 | 7,770 | 7,770 | 31,080 | 31,080 |
| | (g) Employee Compensation Expense | 84,660 | 13,500 | - | 98,160 | - |
| | (h) Donation | 1,00,000 | - | - | 1,00,000 | - |
| | (i) Other Expenses | 63,833 | 5,135 | 46,767 | 98,274 | 97,984 |
| | **Total Expenses** | 18,67,122 | 94,383 | 1,71,055 | 21,10,158 | 4,21,062 |
| 3. | **Profit before exceptional items and tax (1-2)** | (10,04,251) | 2,90,376 | 4,06,087 | (1,61,179) | 13,39,041 |
| 4. | **Exceptional items** | - | - | - | - | - |
| 5. | **Profit before tax (3+4)** | (10,04,251) | 2,90,376 | 4,06,087 | (1,61,179) | 13,39,041 |
| 6. | **Tax expense:** | | | | | |
| | (i) Current tax | - | - | 3,48,000 | - | 3,48,000 |
| | (ii) Deferred tax | | | - | | - |
| | (iii) Tax Expenses(write back for earlier years) | - | - | (2,56,387) | - | (2,56,387) |
| | **Total tax expense** | - | - | 91,613 | - | 91,613 |
| 7. | **Net Profit for the period (5-6)** | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| 8. | **Other Comprehensive Income** | | | | | |
| | (i) Items that will not be reclassified subsequently to profit or loss | - | - | | | |
| | (ii) Items that will be reclassified subsequently to profit or loss | - | - | | | |
| | **Total Other Comprehensive Income** | - | - | - | - | - |
| 9. | **Total Comprehensive Income for the period (comprising Profit and other comprehensive income for the period) (7+8)** | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| 10. | **Paid-up Equity Share Capital (Face value per share Rs. 10** | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 |
| 11. | **Earnings per equity share (of Rs. 10 each)** (not annualised) | | | | | |
| | (a) Basic | (0.73) | 0.21 | 0.23 | (0.12) | 0.90 |
| | (b) Diluted | (0.73) | 0.21 | 0.23 | (0.12) | 0.90 |

For and on behalf of the Board of Directors

KOLKATA

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

Kolkata, 2nd September, 2022

# Unique Manufacturing & Marketing Limited

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e-Mail - kumarmetal35@gmail.com Telephone No. 2230 0292 WEBSITE : www.ummarketing.co.in
CIN : L65993WB1975PLC029970

**Audited Segment wise Revenue, Results, Assets and Liabilities for the quarter and year ended 31st March, 2022**

| Sr. No. | Particulars | Three months ended 31.03.2022 (Audited) | Previous Three months ended 31.12.2021 (Unaudited) | Corresponding Three months ended in the previous year 31.03.2021 (Audited) | Year to date figures for the current period ended 31.03.2022 (Audited) | Year to date figures for the previous year ended 31.03.2021 (Audited) |
|---|---|---|---|---|---|---|
| 1. | **Segment Revenue** | | | | | |
| | (a) Financial Income | 8,62,871 | 3,84,759 | 5,77,142 | 19,48,979 | 17,60,103 |
| | (b) Others | - | - | | | |
| | **Total Segment Revenue** | 8,62,871 | 3,84,759 | 5,77,142 | 19,48,979 | 17,60,103 |
| | Less : Inter Segment revenue | - | - | - | - | - |
| | **Total Revenue from Operations** | 8,62,871 | 3,84,759 | 5,77,142 | 19,48,979 | 17,60,103 |
| 2. | **Segment Results** **[Profit / (Loss) from ordinary activities before finance costs]** | | | | | |
| | (a) Financial Income | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| | (b) Others | | | | | |
| | **Total segment profit before finance costs, tax and unallocable items** | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| | Less: | | | | | |
| | (i) Finance costs (net) | | | | | |
| | (ii) Other unallocable expenditure (net of unallocable | - | - | - | - | - |
| | **Total Profit before tax** | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| 3. | **Capital Employed** | | | | | |
| | **(Segment Assets- Segment Liablities)** | | | | | |
| | (a) Financial Income | 2,45,92,213 | 2,55,96,463 | 2,47,53,391 | 2,45,92,213 | 2,47,53,391 |
| | (b) Others | - | - | - | - | - |
| | (c) Unallocable | | | | | |
| | **Total** | 2,45,92,213 | 2,55,96,463 | 2,47,53,391 | 2,45,92,213 | 2,47,53,391 |

For and on behalf of the Board of Directors

A. SINGHI & CO. KOLKATA Chartered Accountants

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

Kolkata, 2nd September, 2022

# Unique Manufacturing & Marketing Limited

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CIN : L65993WB1975PLC029970

| STATEMENT OF ASSETS AND LIABILITIES | | | (Rs) |
|---|---|---|---|
| Particulars | Note | As At March 31, 2022 (Audited) | As At March 31, 2021 (Audited) |
| **ASSETS** | | | |
| **1) Non-Current Assets** | | | |
| (a) Financial Assets | | | |
| Loans and Advances | 3 | 1,45,00,000 | 1,45,00,000 |
| (b) Other Non-Current Assets | 4 | 4,54,828 | 4,54,828 |
| **Total : Non Current Assets** | | **1,49,54,828** | **1,49,54,828** |
| **2) Current Assets** | | | |
| (a) Inventories | 5 | 69,031 | 16,12,145 |
| (b) Financial Assets | | | |
| Current Investments | 6 | 27,63,880 | 12,80,523 |
| Cash and Cash Equivalents | 7 | 1,66,956 | 3,28,550 |
| Loans | 8 | 55,00,000 | 55,00,000 |
| Other Financial Assets | 9 | 12,60,613 | 15,05,728 |
| (c) Current Tax Assets (net) | 10 | 1,465 | - |
| **Total: Current Assets** | | **97,61,945** | **1,02,26,946** |
| | | | |
| **TOTAL:** | | **2,47,16,773** | **2,51,81,774** |
| **EQUITY AND LIABILITIES** | | | |
| **1) Equity** | 11 | | |
| (a) Equity Share Capital | (a) | 1,38,50,200 | 1,38,50,200 |
| (b) Other Equity | (b) | 1,07,42,013 | 1,09,03,191 |
| **Total Equity** | | **2,45,92,213** | **2,47,53,391** |
| **2) Non-Current Liabilities** | | | |
| | | - | - |
| **Total: Non Current Liabilities** | | **-** | **-** |
| **3) Current Liabilities** | | | |
| (a) Other Current Liabilities | 12 | 1,24,560 | 2,02,440 |
| (b) Current Tax Liabilities (net) | 13 | - | 2,25,943 |
| **Total: Current Liabilities** | | **1,24,560** | **4,28,383** |
| | | | |
| **TOTAL:** | | **2,47,16,773** | **2,51,81,774** |

For and on behalf of the Board of Directors

A. SINGHI & CO. KOLKATA Chartered Accountants

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

Kolkata, 2nd September, 2022

# Unique Manufacturing & Marketing Limited

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**Notes:**

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules ,2015 (IndAS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2 The above Unaudited Financial Results for the quarter and year ended 31-03-2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th June, 2022. The results for the year ended 31st March 2022 have been audited by the Statutory Auditors of the Company.

3 Computation of fair value adjustment on Mutual Funds will be done at year end due to unavailability of NAV of the Mutual Funds at the quarter end, therefore, no impact of gain/loss in taken during this quarter.

4 The outbreak of Covid-19 and consequent imposition of State lockdown by the State Government has affected the economic activities and operational performance of the company. Based on the current indicators of future economic conditions evaluated by the management, the carrying amount of assets are expected to be recovered albeit subject to possible material changes in days ahead for which the final impact on company's assets in future may differ from that estimated at the date of closing of Financial Statement.

5 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / year ended 31-03-2022

6 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing Regulations,read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July 2016 and CIR/IMD/BF1/69/2016 dated 10th August 2016.

7 The figures for the quarter ended 31st March 2022 and 31st March 2021 represents the balance between audited financial statement in respect of the full financial year and those published till the third quarter for the respective financial year.

For and on behalf of the Board of Directors

A. SINGHI & CO. Chartered Accountants KOLKATA

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

Kolkata, 2nd September, 2022

**Unique Manufacturing & Marketing Limited**

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CIN : L65993WB1975PLC029970

**Statement of Cash Flow for the year ended March 31, 2022**

| | Particulars | For the year ended **March 31, 2022** Rs. | For the year ended **March 31, 2021** Rs. |
|---|---|---|---|
| **A.** | **CASH FLOW FROM THE OPERATING ACTIVITIES** | | |
| | **Net Profit before Tax** | **(1,61,179)** | **13,39,041** |
| | **Non Cash Adjustments to reconcile net cash flow** | | |
| | Adjustments for : | | |
| | Change due to Valuation of Current Investment at FVTPL/NRV | (83,357) | (70,885) |
| | GST Input Written Off | - | 8,100 |
| | Dividend & Interest on Investment | (3,867) | (1,181) |
| | Interest Received | (14,00,000) | (16,27,151) |
| | | - | - |
| | **Operating Profit before Working Capital changes** | **(16,48,403)** | **(3,52,076)** |
| | Adjustments for : | | |
| | (Increase)/Decrease in Trade Receivables | - | 1,45,800 |
| | (Increase)/Decrease in Inventories | 15,43,114 | 18,868 |
| | (Increase)/Decrease in Other Current Assets | (1,465) | - |
| | (Increase)/Decrease in Trade Payables | - | (1,27,600) |
| | (Increase)/Decrease in Other Current Liabilities | (77,880) | 23,310 |
| | | - | - |
| | **Cash (used in) /generated from operations** | **(1,84,634)** | **(2,91,698)** |
| | Direct taxes Paid/Refund | (2,25,943) | 63,391 |
| | **Cash Flow before extraordinary items** | (4,10,577) | (2,28,307) |
| | Extra Ordinary Items | - | - |
| | **Net Cash (used in)/from Operating Activities** | **(4,10,577)** | **(2,28,307)** |
| **B** | **CASH FLOW FROM THE INVESTING ACTIVITIES** | | |
| | Sale/(Purchase) of Current Investments (net) | (14,00,000) | 1 |
| | Dividend & Interest on Investment | 3,867 | 1,181 |
| | **Net Cash Flow from/(Used in) Investing Activities** | **(13,96,133)** | **1,182** |
| **C** | **CASH FLOW FROM THE FINANCING ACTIVITIES** | | |
| | Proceed from Short Term Borrowings (net) | - | (35,00,000) |
| | Interest Received | 16,45,115 | 39,75,480 |
| | **Net Cash Flow from/(used in) Financial Activities** | **16,45,115** | **4,75,480** |
| **D** | **Net Increase/(Decrease) in Cash & Cash Equivalent** | **(1,61,594)** | **2,48,355** |
| | **Cash & Cash Equivalent (Opening)** | 3,28,550 | 80,195 |
| | **Cash & Cash Equivalent (Closing)** | **1,66,956** | **3,28,550** |
| **E** | **Cash & Cash Equivalent** | | |
| | Cash on Hand | 1,304 | 2,281 |
| | Current Accounts (bank) | 1,65,652 | 3,26,269 |
| | **Cash & Cash Equivalent at the end of the year** | **1,66,956** | **3,28,550** |

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

A. SINGHI & CO. KOLKATA Chartered Accountants

Kolkata, 2nd September, 2022

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CIN : L65993WB1975PLC029970

## Extract of Audited Financial Results for the quarter and year ended 31st March, 2022

('Rs)

| Sl. No. | Particulars | Current three months ended 31-03-2022 | Preceding three months ended 31-12-2021 | Corresponding three months ended in the previous year 31-03-2021 | Current year ended 31-03-2022 | Previous year ended 31-03-2021 |
|---|---|---|---|---|---|---|
| | | (Audited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| 1 | Total Income from Operations | 8,62,871 | 3,84,759 | 5,77,142 | 19,48,979 | 17,60,103 |
| 2 | Net Profit / (Loss) for the period (before Tax and Exceptional items) | (10,04,251) | 2,90,376 | 4,06,087 | (1,61,179) | 13,39,041 |
| 3 | Net Profit / (Loss) for the period before tax (after Exceptional items) | (10,04,251) | 2,90,376 | 4,06,087 | (1,61,179) | 13,39,041 |
| 4 | Net Profit / (Loss) for the period after tax (after Exceptional items) | (10,04,251) | 2,90,376 | 3,14,474 | (1,61,179) | 12,47,428 |
| 5 | Other Comprehensive Income (after tax)] | - | - | - | - | - |
| 6 | Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | **(10,04,251)** | **2,90,376** | **3,14,474** | **(1,61,179)** | **12,47,428** |
| 7 | Equity Share Capital | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 | 1,38,50,200 |
| 8 | Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 9 | Earnings Per Share (of Rs. 10/- each) | | | | | |
| | 1. Basic: (Rs.) | (0.73) | 0.21 | 0.23 | (0.12) | 0.90 |
| | 2. Diluted: (Rs.) | (0.73) | 0.21 | 0.23 | (0.12) | 0.90 |

**Note:**

a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 6th June, 2022.

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter ended 31.03.2022 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

KOLKATA
Chartered Accountants

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 30.05.2022

Kolkata, 2nd September, 2022