JOTINDRA STEEL & TUBES LIMITED

Regd. Office & Works: 14/3, Mathura Road, Faridabad- 121 003 (Haryana) India **Phone:** +95-129-2477800,2477806, **Fax:** +95-129-. CIN: L27104HR1970PLC005240

E-mail: jotindra@jotindra.com; Web-site: www.jstltd.com

Date: 11-08-2022

To
Listing Department,
MCX Stock Exchange Limited,
Vibgyor Towers, 4th Floor,
Plot No. C 62, G- Block, Opp. Trident Hotel,
Bandra Kurla Complex, Bandra (E),
Mumbai-400 098

Sub: Outcome of Board Meeting Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Date of Board Meeting: Thursday August 11, 2022

Venue: Registered Office at 14/3, Mathura Road, Faridabad-121003

Board Meeting started at: 11:30 A.M., Board Meeting closed at: 02.15 P.M.

Dear Sir,

With regard to our earlier letter dated May 11, 2022 giving pre-intimation of the Board Meeting of the Company scheduled to be held today i.e. on Saturday, May 28, 2022, and adjournment intimation dated May 30, 2022, we would like to inform your good office that the said meeting has been convened at 11.30 A.M. and concluded at 02:15 P.M. and among other things, the Board pursuant to Regulation 33 read with Regulation 30 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has approved the following:-

- 1. Standalone Audited Financial Results for the Quarter and Financial year ended 31st March, 2022;
- 2. Standalone Statement of Assets & Liabilities as at 31st March 2022;
- 3. Cash-flow Statement for the Financial year ended 31st March, 2022;
- 4. Audit Report on the aforementioned Financial Results.

Please find attached herewith the Financial Results and Audit Report as per point no. 1 to 4 above and statement on Unmodified Opinion of Auditor on those Financial Results.

You are requested to kindly take the same on your records.

Thanking you,

Yours faithfully,

for JOTINDRA STEEL & TUBES LTD.

(Shweta Garg)

Company Secretary.

Head Office: 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, Ph.:+91-11-26414057, 26234244 Fax:+91-11-26234244.

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Dated: 11-08-2022

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Mumbai-400 098

Sub:Declaration of unmodified opinion with regard to Annual Financial Results for Financial Year ending March 31, 2022

It is hereby declared that, M/s H U M S & Associates, Chartered Accountants (FRN :0022230N) have issued an Audit report with Unmodified opinion on Audited Financial Results of the Company for the Financial Year ended on 31st March, 2022.

This Declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Thanking you,

Yours faithfully,

for JOTINDRA STEEL & TUBES LTD.

(Shweta Garg)

Company Secretary.

JOTINDRA STEEL AND TUBES LIMITED

Registered Office: 14/3, MATHURA ROAD, FARIDARAD-121003

Ph.: 0129-24477806, Fax: 0129-2477898; Cmall Id: jotindrasteelandtubes@gmail.com; Web-site:vvvw.jstitd.com

CIN: L271041IR1970PLC005240

Audited Financial Results for the quarter and year entied on March 31, 2022

		Quarter Ended			Year ended	
	Particulars	I months ended	Proceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous Year ender
		[31/03/2022]	[31/17/7021]	(31/03/2021)	(31/03/2022)	(31/03/2021)
		Audited	Un-pullted	Audited	Auditod	Audited
1	Revenue from Operations	1709.63	2490 89	0.00	18657.79	0.00
11	Other Infome	6174.72	371.11	2562.18	6567.64	5777.87
111	Total Income (141)	7604.35	7062.00	2562.18	25220.43	5727.82
IV _	ENPENSES					
1	Lost of materials consumed/Lypenditure on Group Housing	1145 01	694.30	0.00	14948 72	0.00
li .	Purchases of Stock-In-Trade	0.00	0.00	0 00	0.60	0.00
	Changes in inventories of finished goods, Stock-in-Trade and Work in-progress	0.00	0.00	0 00	0.00	0.00
ıţ.	Employee benefits expense	4.03	3.4G	16.16	19.85	24.93
4	Finance costs	112.90	9.30	229.90	152.97	368.36
1	Democration and amortization expense	35.58	32.62	27.74	134.40	131.42
r.	Other expenses	7225.82	(7.53)	113.82	7249.33	3031.93
	Total expenses (IV)	6524.34	932.15	387.62	22505.27	3556.69
	Profit/(loss) before exceptional Items and tax (I-IV)	(639.99)	1929.85	2174.56	2715.16	2171.13
11	Exceptional flems	11.53	3955.47	0.00	3967 00	0.00
'11	Profit/(loss) before tax (V-VI)	(651.52)	(2025.62)	2174.56	(1251.84)	
m	Tax expense:	been the		confidence of	diameter and the second	
	(1) Current tax	0.00	0.00	(164.85)	0.00	(164 85)
	(2) Deletred tax	(11.20)	0.00	488.75	(11.20)	422.75
	[3] Failier yea tax	0.00	0.00	0.00	0.00	0.00
X	Profit (toss) for the period from continuing operations (VII-VIII)	(640.32)	(2025.62)	2498.46	(1263.04)	2495.03
λ	Profit/(loss) from discontinued operations	NA .	NA	NA	NA	Alt
X1	Tax expense of discontinued operations	NA .	NA	NA	AM	11A
OI.	Profit/(loss) from Discontinued operations (after tax) (X-XI)	NΛ	NA .	NA	NA .	NA
n	Profit/(loss) for the period (IX+XII)	(640.32)	(2025.62)	2498.46	(1263.04)	2495.03
W	Other Comprehensive Income					
	(c) Equity instruments through other comprehensive income					
	(i) Items that will not be reclassified to profit or loss	5.61	0.00	2.24	5.61	2.24
	-Remeasurement of defined benefit plans (tiet)	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
	(ii) Income tax relating to Items that will not be reclassified to profit or loss	0.00	0.00			
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.60
	(ii) Income tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
ΧV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Prolit (Loss) and Other Comprehensive Income for the period)	(634.71)	(2025.62)	2500.70	(1257.43)	2497.27
KV1	Earnings per equity share (for continuing operation):	1				
	[1) Basic	(13.03)	(41.57)	51.32	(25 81)	51.25
	(2) Diluted	(13.03)	(41.57)	51.32	(25.81)	51.25
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0 00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share(for discontinued & continuing	1				
(VIII						
KVIII	operations): [1) Dasik	(13.03)	(41.57)	51.32	(25.81)	\$1.25

tioles:

^{3.} These linancial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.



^{1.} The audited financial results of the Company for the year ended March 31, 2022 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meetings held on 30-05-2022.

^{2.} The results for the quarter and year ended on March 31, 2022 will be available on the Company's website www.jstltd.com and at the stock exchange website of MSEI Limited

4. The Equies for the corresponding previous period have been regrouped / recussive wherever necessary, to make them comparable.

The fearer for quarter moded dearth 11, 2023 are balancing figures between the audited figures of the full fearerful year and the reviewed year to date figures up to the third quarter of the from bulyear.

It is asserting the excelerability of receivables including unbilled an elevables, consists asserts, goodwill, intemptile asserts and investments, the Company has conditined internal and estimated internal and estimated in the condition will be to be proceeded in the entire of the process of a to COVID-13. Based on comme with a tors of the entire of the process, the Company especial to receive the carrying amount of these asserts. Due to the nature of the processin, the Company will continue to monitor developments to identify significant uncertainties in future periods.

a Charlester of appropriate beformation is not applicable, as the Company is dealing only in one segment.

I. Company is not identified as a large Corporate as on Musch 31, 2022, as positive applicability uniterial given under the SEID custosis SEID/MO/DOMS/CID/P/2018/LAA extens Newmork 26, 2018 protaining to fund salisby by insurance of debt securities by large entities.

S. There is no fund calling in the Company in the quarter under certifier. Thus, statement of Deviation under Reg 12 of Listing Regulations is not applicable.

4. The Company has created freelisted for doubtful convisibles of the 6.7.91 (cores paid for the collection purpose from Amrapa's Group. Oxford) the Company has been authorized to Amrapa's protein of Companies. Abuter created to Amrapa's Group is sub-police. As the recovery of the amount is doubtful, convictely professe for some racing controlled. Convictely free follows has also been made by such couldbru.

10. For recognity has converted its land at Section 45, I substitute into the trade during the year 1018-17 and consequently recognised the capital gain on coversion of Land state of the County of the year 2020-21 bused on the Valuation report resolved from registered values at Rt. 7.67 Crosses.

House in the land being commercial to stock in trade, was falling under the Commercial Bolt, between Sector 45 & Railway line, having nature of Commercial Land in terms of the Levil Consideration from the 2011 for Landachad notified by the Government side Beforence No. 11/19/51-300 Dated 11/11/1971. Accordingly, the company has taken fresh calculated activities activities activities activities activities activities the correct nature of land, being commercial dualing the year 2001-2002, and valued at Ric 12.53 Croses. Thus Consequently the differential capital gain on activities of Landing to stock to trade is recognised of Ric Ric 59.67 Croses. [after considering indentation]

ביו כוע שוות גיכוניוטו נכי

Plane: Pandasad UCAN: 22505140AOUDOW6090

JOTINDARA STEEL AND TUBES LIMITED Registered Office: 14/3, MATHURA ROAD, FARIDABAD-121003 Ph.: 0129-24477806, Fax: 0129-2477898; Email ld: jotindrastoclandtobes@gmail.com; Web-site:www.jstitd.com CIN: 127104HR1970PLC005240 Statement of Assets and Liabilities Standalone / Consolidated As at 31/03/2022 As at 31/03/2021 Statement of Assets and Liabilities ASSETS (1) Non-Current Assets Property, Plant and Equipment 2022.20 1973.34 0.00 (6) Capital work-In-progress 27.87 (c) Investment Property (d) Goodwill (e) Other Intangible assets 11) Intangible assets under development Siological Assets other than bearer plants (8) (h) Financial Assets 1959.53 (1) investments 1536.01 (ii) Trade receivables 25.00 (iii) Loans 25.00 16.21 Others (to be specified) (11) 14.23 781.20 (+) Deferred tax assets (net) 792.40 (j) Other non-current assets (2) Current Assets Inventories 10488.57 (a) 10817.25 (b) Financial Assets (i) investments 1647.21 2632,07 (ii) Trade receivables 83 35 Cash and cash equivalents 22.12 (iii) 430.65 Bank balances other than (iii) above 423.62 (iv) 2888.80 13286.66 (v) Loans Others (to be specified) (vi) Current Tax Assets (Net) (c) 1088.32 2637.14 Other current assets (d) **Total Assets** 32638.89 22979.86 EQUITY AND LIABILITIES Equity 487.46 (a) Equity Share capital 487.46 2440.26 Other Equity 568.88 (b) 1826.31 Reserve and Surplus 2440.26 LIABILITIES Non-Current Liabilities (1) Financial Liabilities (a) 4504.06 Borrowings 2167.55 Trade payables (ii) Total Outstanding Dues of Micro Enterprises and small enterprises; and Total Outstanding Dues of Creditors other than micro enterprises and small enterprises. (8) Other financial liabilities (other than those (ini) Provisions (b) Deferred tax liabilities (Net) (c) 13.69 15.00 Other non-current liabilities (d)



(a)	Financial Liabilities		
(i)	Borrowings	298.47	24.85
(ii)	Trade payables		2.00
(A)	Total Outstanding Dues of Micro Enterprises and small enterprises; and	0.00	0.00
(6)	Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.	3696.H2	1408.57
(iii)	Other financial liabilities (other than those	1192.65	173.79
(b)	other current liabilities	. 17673.53	15138.82
(c)	Provisions	555.64	554,68
(d)	Current Tax Liabilities (Net)		
Tota	of Equity and Liabilities	32638.89	22979.86

FOR JOTINDRA STEEL AND TUBES LIMITED

Date: Place: Faridabad UDIN: 22505140AOUDQW6090

Managing Director DIN:00060206

Address: 14/3, Mathura Road, Faridabad-121003 Haryana; Email: jotind		(Amount in IIIR)
•	for the period ending Mar	For the period ending
Particulars	31, 2022	March 31, 2021
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit (loss) before exceptional items and tax	271,515,886	217,111,958
Li Streets for		
Exercises tem	(396,699,651)	
Removales	13,439,626	13,142,217
Profit on Sale of Assets	•	(185,215,282)
Lass on Sole of Assets	407,997	74,929
Change in fair value of mutual funds	(53,260)	(244,803)
Series of Medical and the college of	(2,644,570)	2,555,024
Actumus Germon losses		(224,066)
12000	(16,018,452)	(5,627,415)
process expense	15,212,216	36,703,036
Provision for doubtful receivables		(6,125,270)
Lass on Sale of Manual Funds	103.146	
Gain (Conversion of Land into Stock in Trade)		(213,952,606)
Operating Profit/(Loss) before working capital changes	(114,767,052)	(141,867,424)
Movements in cash flow on account of working capitals	100.00	* * * * * * * * * * * * * * * * * * * *
Changes in security deposits	(197,991)	3,674,558
Changes in inventories	35,100,911	(347,657,427)
Cranges in trade receivables	93,401,781	612,757,124
Changes in other current assets	862,489,893	(410,025,176)
Change in other financial Rabillities	(101,855,173)	(193,050,582)
Changes in provisions	595,528	325,321
Changes in trade payables	(221,771,788)	(115,422,352)
Changes in other current Rabilities	(243,470,127)	630,590,690
the time of the second of the	(245,470,227)	030,030,000
Cash generated from operations	312,495,059	38,744,602
income taxes paid (Net of refunds)		
NET CASH FROM OPERATING ACTIVITIES	312,495,069	38,744,602
B CASH FLOW FROM DIVESTING ACTIVITIES		
Payments to acquire Property, Plant and Equipment	(3,588,715)	(592,365)
Payments from sale of Property, Plant and Equipment	493,000	191,080,000
Payments to acquire non-current investments	(42,402,276)	175,874,134
interest received	16,048,452	5,627,415
Redemption/(investments) in margin money deposits	(703,063)	3,622,032
MET CASH (USED)/GENERATED IN INVESTING ACTIVITIES	(30,147,602)	375,611,266
C CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment)/Proceeds from long term borrowings	(233,650,981)	(64,374,765)
Proceeds from short term borrowings	(27,361,752)	(311,980,404)
Interest and other finance charges paid	(15,212,215)	
NET CASH USED IN FINANCING ACTIVITIES	(276,224,949)	(36,703,036)
NET COM USED IN FRANCISCO METIVINES	(276,224,959)	(413,055,205)
NET CHANGES IN CASH AND CASH EQUIVALENTS (A+B+C)	6,122,518	1,297,662
CASH AND CASH FOUNDALFNTS:		

For Jotindra Steel and Pabes Limited

2,212,248

8,334,766

Director

914,586

2,212,249

Date: Faridabad
UDIN: 22505140AOUDOW

CASH AND CASH EQUIVALENTS:

Unrealised Gain/(Loss) on foreign currency Cash and Cash Equivalents

Opening Balance

Closing Balance



HUMS & ASSOCIATES

Independent Auditor's Report on Annual 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
Jotindra Steel and Tubes Limited

Qualified Opinion

We have audited the accompanying statement of Annual financial results of **Jotindra Steel** and **Tubes Limited** ("the Company") for the quarter and year ended **March 31**, **2022** ("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 matters as given in the Basis of Qualified Opinion paragraph below, the Statement:

 are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian accounting standards ("Ind AS") and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.

Basis of Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion except in the following cases:

A) Attention is drawn to fact that Hon'ble Supreme Court of India vide its order dated 06th Spetember'2018 has directed the Forensic Audit of the Company. Consequent to the report of the forensic auditor, undertaken as per the direction of the Hon'ble Supreme Court of India to look into transactions.

Head Office: 403, New Delhi House; 27, Barakhamba Road, New Delhi - 110001 | Email: humsassoci Branch Office: Mumbai (Maharashtra), Zirakpur (Punjab) | Contact No. 9312211526, 989125143

between Amrapall group of companies and Sureka group of companies. The Hon'ble Supreme Court vide order dated 14th October'2019 & further Order dated 02nd December'2019 has directed to M/s Jotindra Steel & Tubes Ltd, Mauria Udyog Ltd Including associated companies and Directors viz Mr. Navneet Kumar Sureka and Mr Akhil Kumar Sureka to deposit Rs. 167 Cr.

In response to the order of the Hon'ble Supreme Court, it has filed an application on 09th December'2019 before the Hon'ble Supreme Court to accept the title-deeds of immovable properties belonging to Sureka family members and associate companies (based on the latest valuation report) worth amounting to Rs. 208.31 Crores and after reducing the incumbency amount of Rs. 39.34 Crores balance value of properties work out to Rs. 168.97 Cr. Directors of the Company have filed interlocutory application for recalling the Order Dated 23.07.2019 qua the applicants, before Hon'ble Supreme Court and the same is still pending. However, the management of the company is of opinion, there is no specific liability against the company.

Confirmation in respect of Rs. 39.67/- Crore receivable by company from entities of Amrapali Group could not be taken as Receiver has been appointed in pursuance of the Writ Petition No. 940/2017 by the Hon'ble Supreme Court. During the year the Company has written off all such amount of Rs. 39.67/-crores, as it believes that no such amount is recoverable.

- B) Attention is drawn on the application filed by Kotak Mahindra Bank under section 7 of IBC, 2016 against M/s Mauria Udyog Limited for default in payment of loans and has claimed the company as a corporate guarantor. The company has filed necessary reply against the contention of the bank and has denied any liability in respect of above. Accordingly, no provision has been made in books of accounts.
- C) Attention is drawn on the application filed by State Bank of India against M/s Ozone GSP Infratech before Ld. Debt Recovery Tribunal II, New Delhi, for default in payment of loans and has claimed the company as a corporate guarantor. The company has filed a counter claim against State Bank of India and has denied any liability in respect of above. Accordingly, no provision has been made in books of accounts.

Our opinion is modified in respect of above matter.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the Annual audited financial statements and has been approved by the Company's Board of Directors. 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/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, Including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in

compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 this statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern
 basis of accounting and, based on the audit evidence obtained, whether a material
 uncertainty exists related to events or conditions that may cast significant deput 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 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.

FOR H U M S & ASSOCIATES

Chartered

Accountants

FRN: 022230N

(H.P. JOSHI)
PARTNER

Membership No.-505140

UDIN: 22505140AOUDQW6090

Place: Faridabad Date: /0108/2022