

Shubhada Jamenis

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Sunil Jamenis

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PATWARDHAN & JAMENIS

CHARTERED ACCOUNTANTS

101, SANSKRITI CHS, GOVIND BACCHAJI ROAD, THANE (W) - 400 601

INDEPENDENT AUDITOR'S REPORT

To

The Members,

M/s. C.P Powertechnic Private Limited

22A, Sai Pratap, Next to Bhakti Bhavan

Sindhi Society, Chembur

Mumbai – 400 071.

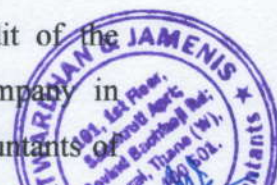
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

We have audited the accompanying Financial Statements of M/s. C.P Powertechnic Private Limited ("the Company"), which comprises the Balance Sheet as at March 31st, 2024, the Statement of Profit and Loss for the year ended on that date and notes to financial statement including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2024, the profit for the year ended on that date.

1) BASIS FOR OPINION:

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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



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India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and Rules made there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

2) MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, 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) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021, as amended.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 responsible for overseeing the Company's financial reporting process.



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3) AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENT:

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 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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.



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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 misstatements 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.

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.

4) INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON:

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5) REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

- a. The provisions required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the company.



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b. As required by section 143(3) of the Act, based on our audit, we report that:

- i) 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.
- ii) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- iii) We were informed by the management that there are no MSME suppliers during the year.
- iv) As per the information produced before us the company has implemented Audit Trail from FY 2023-24.
- v) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- vi) In our opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act.
- vii) On the basis of written representations received from the directors as on March 31st, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2024, from being appointed as a director in terms of section 164(2) of the Act.
- viii) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- ix) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule 2014, as amended in our opinion and to the best of our information and according to the explanation given to us
 - a. The Company has disclosed pending litigation in note no.27 to financial statements which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which they were any material foreseeable losses under the applicable law or accounting standards.



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- c. There has been no delay in transferring amounts if applicable, required to be transferred, to the Investor Education and Protection Fund by the Company.
- d. The company has disclosed related party transactions in Note no.25

Place: Thane

Date : 25/09/2024



For Patwardhan & Jamenis

Chartered Accountants

FRN: 107849W

[Signature]
CA Sunil Jamenis
(Partner)

MRN: 038010

UDIN: 24038010BKGWZG4419

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**ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT FOR THE YEAR
ENDED 31.03.2024**

(Referred to in paragraph 5b(viii) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date

To the Members of C.P Powertech Private Limited

**REPORT ON THE INTERNAL FINANCIAL CONTROLS OVER FINANCIAL
REPORTING UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE
COMPANIES ACT, 2013 ("THE ACT")**

We have audited the internal financial controls over financial reporting of C.P Powertech Private Limited ("the Company") as of March 31, 2024 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 Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the size of the company and essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") 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, including adherence to company's policies, 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the



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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 was 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 judgement, including the assessment of the risks of material misstatement of 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 controls system over financial reporting.

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 policies and procedures that

- (a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (b) 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
- (c) 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.



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As required by section 143(3)(f) of the Act, with respect to internal financial controls we report that

I. Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	The company has a system in place to process all the accounting transactions through IT system. According to the information and explanations given to us and on the basis of our examination there are no accounting transactions processed outside IT system impacting the integrity of the accounts.
II. Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government company, then this direction is also applicable for statutory auditor of lender company).	According to the information and explanations given to us and on the basis of our examination of the records of the company, we report that there are no cases of waiver/ write off of debts/ loans/ interest.
III. Whether funds (grants/subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilized as per its term and conditions? List the cases of deviation.	According to the information and explanation given to us and on the basis of our examination of the records of the company, there are no funds (grants/ subsidy etc.) received/ receivable from Central/ State agencies.



INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management 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.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 Patwardhan & Jamenis

Chartered Accountants

FRN : 107849W



Sunil Jamenis
CA Sunil Jamenis
(Partner)

MRN : 038010

UDIN: 24038010BKGWZG4419

Place: Thane

Date : 25/09/2024

C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Balance Sheet as at 31st March, 2024

Particulars	Note No	31st March 2024 (Amount in Hundreds)	31st March 2023 (Amount in Hundreds)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,002	1,002
(b) Surplus	3	1,99,910	2,02,250
(2) Non-current liabilities			
(a) Long-term borrowings	4	-	-
(a) Deferred tax liability (net)	5	-	-
(3) Current liabilities			
(a) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		8,930	9,115
(b) Other current liabilities	7	1,151	1,541
(c) Short-term provisions	8	649	554
Total		2,11,641	2,14,463
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	9	119	133
(b) Non-current investments	10	1,29,320	1,29,330
(c) Long term loans and advances	11	1,531	1,531
(2) Current assets			
(a) Inventories	12	2,009	2,009
(b) Trade receivables	13	27,870	29,116
(c) Cash and cash equivalents	14	48,091	49,808
(d) Short-term loans and advances	15	2,050	2,050
(e) Other Current Assets	15.1	651	486
Total		2,11,641	2,14,463

Significant accounting policies
Notes referred to above form an integral part of the Financial Statements.

**As per our report of even date
For Patwardhan & Jamenis
Chartered Accountants**

Sunil Jamenis
(Partner)



FRN : 107849W
MRN: 038010

Date:- 25/09/2024
Place:- Thane
UDIN - 24038010BKGWZG4419

For & On Behalf of the Board

(Signature)

**Paresh Maniar
(Director)
DIN : 01732498**

(Signature)

**Chandrika Maniar
(Director)
DIN : 01030831**

Date:- 25/09/2024
Place:- Thane



C.P. POWERTECHNIC PVT. LTD.

22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071

CIN : U51506MH1996PTC102494

Statement of Profit and Loss for the year ended 31st March, 2024

Particulars	Note No.	2023 - 24 (Amount in Hundreds)	2022 - 23 (Amount in Hundreds)
Revenue from operations	16	4,250	8,999
Other income	17	661	562
Total Income		4,911	9,561
<u>Expenses:</u>			
Cost of materials consumed	18	-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	-	-
Employee benefit expense	20	-	-
Financial costs	21	94	46
Depreciation and amortisation cost	22	13	15
Other expenses	23	2,309	7,368
Total expenses		2,417	7,429
Profit before tax		2,495	2,132
Tax expense:			
(1) Current tax		649	554
(2) Deferred tax	5	-	-
Profit from the period		1,846	1,578
Profit/(Loss) for the period		1,846	1,578
Earning per equity share:	24	-	-
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		2	2
(2) Diluted		-	-

Notes referred to above form an integral part of the Financial Statements.

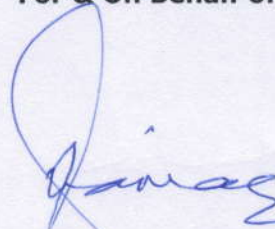
As per our report of even date
For Patwardhan & Jamenis
Chartered Accountants


Sunil Jamenis
(Partner)



FRN : 107849W
MRN: 038010
Date:- 25/09/2024
Place:- Thane
UDIN - 24038010BKGWZG4419

For & On Behalf of the Board



Paresh Maniar
(Director)
DIN : 01732498

Date:- 25/09/2024
Place:- Thane



Chandrika Maniar
(Director)
DIN : 01030831



C P POWERTECHNIC PRIVATE LIMITED

22A ,Sai Pratap ,1st Floor Bhakti Bhavan ,Chembur,Mumbai- 400071.

CIN – U51506MH1996PTC102494

M/S. C.P. POWERTECHNIC PVT LTD (F.Y. 2023-24)

Note 1 – Significant Accounting Policies and Corporate Information

a) Corporate Information

C P Powertech Pvt.Ltd, more than a decade old company, with the wide experience in Distribution Boards & VM Sets. Leading strong support to the genre of business with modern technologies. Leas from the front by the person himself ,Mr. Pares Maniar (Director), with more than 2 and half decade of rich experience in the line of products with dynamism of having the vision of the future in the field of technologies and products.

Significant Accounting Policies

- **Accounting Convention**

The financial statements are prepared under the historical cost convention on accrual basis of accounting, in accordance with the generally accepted accounting principles in India, and the relevant provisions of the Companies Act, 2013 including accounting standards notified there under.

- **Presentation and disclosure of financial statements**

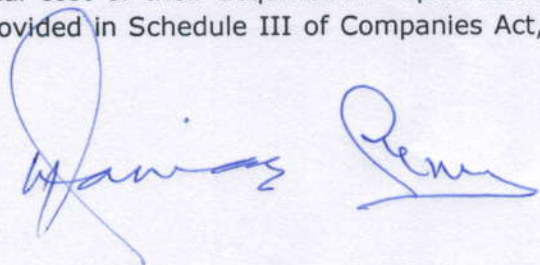
The presentation and disclosure of financial statements have been made in accordance with the revised schedule III notified by Central Government. The adoption of revised Schedule III does not impact recognition and measurement principles followed for preparation of financial statement. However, it has significant impact on presentation and disclosure made in financial statement. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

- **Use of Estimate**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that effect the reported statements of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. The actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

- **Fixed Assets and Depreciation**

Tangible fixed assets are stated at historical cost of their acquisition. Depreciation thereon have been provided on rates as provided in Schedule III of Companies Act, 2013 on written down value method.



C P POWERTECHNIC PRIVATE LIMITED

22A ,Sai Pratap ,1st Floor Bhakti Bhavan ,Chembur,Mumbai- 400071.

CIN – U51506MH1996PTC102494

- Revenue recognition

The company is engaged into the Trading of HDPE Pipes & Duct. Revenue from operations has been recognized on accrual basis of accounting and as per the requirements of AS 9 Revenue Recognition issued by ICAI.

Other income is also accounted for on accrual basis.

- Inventories

The company is maintaining inventory records. They have classified stock as per ABC analysis which is conventionally accepted practice in the industry. The valuation of inventory is based on the method of raw material at cost and WIP and Finished goods lower of cost or market value.

- Investments

Investments are partly long term and stated at cost. In the opinion of Board, the company has maintained measure investment in the form of Fixed Deposit, Recurring Deposits in the bank which gives comfortable liquidity position to the company and stabilizes business affairs of the company.

- Related party disclosure

As per AS 18 issued by ICAI, related parties in terms of the said standard and the transactions entered into with them during the financial year 2023-2024 are disclosed in note no.25 to financial statements.

- Taxes on Income

Current taxes determined on the amount of tax payable in respect of taxable income for the period, using the applicable tax rates and tax laws in accordance with the provisions of Income Tax Act, 1961.

C P POWERTECHNIC PRIVATE LIMITED

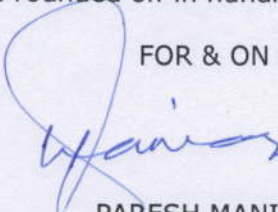
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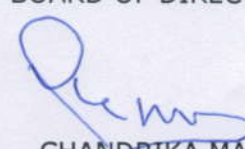
CIN – U51506MH1996PTC102494

As per the provisions to rule 3(1) of Companies (Accounts), Rule 2014 we have implemented Audit Trail from F.Y 2023-24 and the audit trail has not been disabled during the financial year. Previous year's figures have been regrouped and rearranged to give a better and proper comparison. The figure in balance sheet and statement of Profit & Loss are rounded off in hundreds.

FOR & ON BEHALF OF BOARD OF DIRECTORS




PARESH MANIAR
(DIRECTOR)
DIN : 01732498


CHANDRIKA MANIAR
(DIRECTOR)
DIN: 01030831



Note 2 :- Share capital

(Amount in Hundreds)

Particulars	31st March, 2024	31st March, 2023
Authorised share capital 10000 Equity Shares of Rs.100 each	10,000	10,000
Issued, subscribed & paid-up share capital 1002 Equity Shares of Rs.100 each	1,002	1,002
Share holding pattern and details		
Shareholder	% holding	No. of shares
Pareesh Maniar	50.00%	501
Chandrika Maniar	50.00%	501
Total share capital	1,002	1,002

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2024	31st March, 2023
No. of Equity shares at the beginning of the year		
Add: Shares issued during the current financial year	1,002	1,002
No. of Equity shares at the end of the year	1,002	1,002

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : The change if any in the number of shares outstanding at the beginning and at the end of the year are stated as above.

Note 2.6 : The change in the pattern of shareholding during the year if any is stated as above.

Shares held by promoters at the end of the year 31st March 2024			
Sr. No.	Promoter Name	No. of Shares**	% of total shares**
1	Pareesh Maniar	501	50%
2	Chandrika Maniar	501	50%
	Total	1002	100%

% Change during the year***

0
0

Shares held by promoters at the end of the year ending 31st March 2023			
Sr. No.	Promoter Name	No. of Shares**	% of total shares**
1	Pareesh Maniar	501	50%
2	Chandrika Maniar	501	50%
	Total	1002	100%

% Change during the year***

0
0

For & On Behalf of the Board

Chandrika Maniar
Chandrika Maniar
DIN : 01030831

Pareesh Maniar
Pareesh Maniar
DIN : 01732498



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Balance Sheet

		(Amount in Hundreds)	
Note 3: Surplus			
Particulars	31st March, 2024	31st March, 2023	
Opening balance	2,02,250	2,03,410	
Add:- Profit for the year	2,495	2,132	
Add:- Income Tax Refund	-	440	
Add:- Other	554	2,614	
Sub Total(A)	2,05,299	2,08,597	
Less : Provision For Tax Previous Year	337	2,200	
Less : Interest on tds Payble , GST & PT	236	967	
Less : Provision For Tax Current Year	649	554	
Less : Other	4,168	2,626	
Sub Total(B)	5,389	6,347	
Total	1,99,910	2,02,250	

		(Amount in Hundreds)	
Note 4 : Long term borrowings			
Particulars	31st March, 2024	31st March, 2023	
Loans and advances from related parties:			
TOTAL	-	-	

		(Amount in Hundreds)	
Note 5: Deferred tax liability			
Particulars	31st March, 2024	31st March, 2023	
Opening balance			
Total reversible timing difference in books maintained as per Companies Act 2013			
Depreciation as per Companies Act 2013			
Total reversible timing difference in books maintained as per Income Tax Act 1961			
Depreciation as per Income Tax Act 1961			
Net reversible timing difference (1) - (2)			
Deferred tax asset recognised for the year			
Add : Deferred tax income/(expense)			
Total	-	-	

For & On Behalf of the Board

Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A,Sai Pratap,Sindhi Society,Chembur,Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Balance Sheet

Note 6 : Trade payables

Particulars	31st March, 2024	31st March, 2023
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	8,930	9,115
Total	8,930	9,115

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Based on the intimation received by the company from suppliers regarding there status under the said act disclosures relating to amounts unpaid as at the year end if any have not been furnished.

Trade Payables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				(Amount in Hundreds)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					Total
(ii) Others					
(iii) Disputed dues- MSME			267	8,663	8,930
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment				(Amount in Hundreds)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					Total
(ii) Others					
(iii) Disputed dues- MSME		267	118	8,730	9,115
(iv) Disputed dues - Others					-



For & On Behalf of the Board

(Signature)
Parish Maniar
DIN : 01732498

(Signature)
Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
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Notes Forming Part of Balance Sheet

		(Amount in Hundreds)	
Note 7 : Other Current Liabilities		31st March, 2024	31st March, 2023
Particulars			
<u>Statutory Dues:</u>			
Cst Payable		(40)	(40)
Vat Payable		(21)	(21)
GST MH		711	1,602
Cell Energy		500	
Total		1,151	1,541

		(Amount in Hundreds)	
Note 8 : Short Term Provisions		31st March, 2024	31st March, 2023
Particulars			
Provision for income tax		649	554
Total		649	554

For & On Behalf of the Board

Parash Maniar
Parash Maniar
DIN : 01732498

Chandrika Maniar
Chandrika Maniar
DIN : 01030831



Note 9 :- Property, plant & equipments as on 31st March, 2024

As per Income Tax Act

i) Fixed Assets														(Amount in Hundreds)	
i) Tangible Assets															
Block of assets	Rate	WDV on 01.04.2023	Addition between 1st Apr. to 4th Oct.	Sale consideration or other realisation during the year	(4) + (5) - (6)	Addition between 5th Oct. to 31st Mar.	Depreciation on (7)	Depreciation on (8)	Initial depreciation, if any, on (5) and (8)	Additional Depreciation on (5)	Additional Depreciation on (8)	Total depreciation (9) + (10) + (11) + (12) + (13)	Balance as on 31.03.2024	Balance as on 31.03.2023	
1	3	4	5	6	7	8	9	10	11	12	13	14	15		
1	5%	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	
	100%	-	-	-	-	-	-	-	-	-	-	-	-	-	
	10%	133	-	-	133	-	13	-	-	-	-	13	120	133	
	15%	-	-	-	-	-	0	-	-	-	-	0	-	0	
2	20%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	30%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	40%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	50%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	60%	-	-	-	-	-	0	-	-	-	-	0	-	0	
3	80%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	100%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	25%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	25%	-	-	-	-	-	0	-	-	-	-	0	-	0	
	25%	-	-	-	-	-	0	-	-	-	-	0	-	0	
4															
		133	-	-	133	-	13	-	-	-	-	13	120	133	

For & On Behalf of the Board

Chandrika Mania
DIN : 01030831

Paresh Maniar
DIN : 01732498



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
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Notes Forming Part of Balance Sheet

Note 10 : Non current investment

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
	Quoted investments		
	Other Current Investment		
	FD-HDFC	9,990	10,000
	IDFC MUTUAL FUND	40,000	40,000
	KOTAK GOLD ETF	4,980	4,980
	Motilal Oswal Most Focused 35 Fund	19,966	19,966
	Motilal Oswal Ultra Short Term Fund -Regular Growth	4,384	4,384
	Aditya Birla Sun Life saving	50,000	50,000
	Total	1,29,320	1,29,330

All above investments are carried at cost

10.1 Other disclosures

(a)	Aggregate cost of quoted investment		
(b)	Aggregate market value of quoted investments	1,29,320	1,29,330
(c)	Aggregate amount of unquoted investments	-	-
	Aggregate provision for diminution in value of investment	-	-

Note 11 : Long term loans and advances

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
I)	Security deposit		
	a) Unsecured, considered good		
	-		
II)	Other loans & advances		
	Deposits (Asset)	200	200
	VAT Input	1,314	1,314
	Mat Paid	17	17
	Total	1,531	1,531

Note 12 : Inventories*

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Finished goods	2,009	2,009
2	Semi finished goods		
3	Raw material		
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	2,009	2,009

For & On Behalf of the Board

Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Balance Sheet

Note 13 : Trade receivables

Sr. No.	Particulars	(Amount in Hundreds)		
		31st March, 2024	31st March, 2023	
1	Outstanding for more than six months			
	a) Secured, considered good		29,116	
	b) Unsecured, considered good	27,870		
	c) Doubtful			
2	Others			
	a) Secured, considered good			
	b) Unsecured, considered good			
	c) Doubtful			
	Total	27,870	29,116	

Trade Receivables ageing schedule as at 31st March, 2024

Particulars	(Amount in Hundreds)			
	Less than 6 months	6 months -1 year	1-2 years	2-3 years
(i) Undisputed Trade receivables -considered good				
(ii) Undisputed Trade receivables -considered doubtful				27,870
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				
Total				27,870

Trade Receivables ageing schedule as at 31st March, 2023

Particulars	(Amount in Hundreds)			
	Less than 6 months	6 months -1 year	1-2 years	2-3 years
(i) Undisputed Trade receivables -considered good				
(ii) Undisputed Trade receivables -considered doubtful				29,116
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				
Total				29,116

For & On Behalf of the Board



[Signature]
Chandrika Maniar
DIN : 01030831

[Signature]
Paresh Maniar
DIN : 01732498

C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Balance Sheet

Note 14 : Cash and bank balances

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	<u>Cash and cash equivalent</u>		
	Cash	511	186
	Sub total (A)	511	186
2	<u>Bank balances - current accounts</u>		
	Bank	47,580	49,622
	Sub total (B)	47,580	49,622
	Total [A + B]	48,091	49,808

Note 15 : Short terms loans and advances

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Staff Advances	2,050	2,050
	Total	2,050	2,050

Note 15.1 : Short terms loans and advances

(Amount in Hundreds)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	TDS	151	236
2	Income Tax	500	250
	Total	651	486

For & On Behalf of the Board



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Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.

22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071

CIN : U51506MH1996PTC102494

Notes Forming Part of Statement of Profit & Loss

Note 16 : Revenue from operations

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Sales of products (refer sub note 16.1)	-	
2	Sale of services	4,250	8,999
3	Other operating revenues -		
	Sales are net of Goods & Service Tax (GST)		
	Total	4,250	8,999

16.1 Sale of products

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Sales - finished goods		
2	Sales - semi finished goods		
3	Sales - parts of electric motors		
	Total	-	-

Note 17 : Other income

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Discount Received	-	0.02
2	Interest on FD	661	562
	Total	661	562

Note 18 : Cost of material consumed

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Cost of materials consumed: (refer sub note 18.1)	-	-
	Total	-	-

For & On Behalf of the Board



Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
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Notes Forming Part of Statement of Profit & Loss

18.1 Cost of materials consumed

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	<u>Consumption of raw material</u>		
	Opening stock	2,009	2,009
	Add :- purchase during the year	-	-
	Add :- Direct Exp		
	Less :- Closing stock	2,009	2,009
		2,009	2,009
		-	-
2	<u>Consumption of stores & spares / packing materials</u>		
	Opening stock	-	-
	Add :- purchase during the year		
	Less :- Closing stock	-	-
		-	-
		-	-
	Total	-	-

Note 19 : Change in inventories

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	<u>Change in inventories of finished goods</u>		
	Opening stock	2,009	2,009
	Closing stock	2,009	2,009
	Sub total (a)	-	-
2	<u>Changes in inventories of work-in-progress</u>		
	Opening stock	-	-
	Closing stock	-	-
	Sub total (b)	-	-
	Total	-	-

Note 20 : Employment benefit expenses

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
	Salary	-	-
	Total	-	-

Total Employment benefit expenses

-

Note 21 : Financial cost

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Bank Charges & Intrest	94	46
	Total	94	46

For & On Behalf of the Board

Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Statement of Profit & Loss

Note 22 : Depreciation and amortised cost

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Depreciation	13	15
	Total	13	15

Note 23 : Other expenses

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Other Expenses	2,009	7,254
	Total	2,009	7,254

23.1 Repairs & maintenance

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Repairs & Maintenance	-	0
	Total	-	-

23.2 Insurance premium

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Insurance	-	-
	Total	-	-

23.3 Rent, rates & taxes

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Interest on GST	-	0.9
2	Interest on GST Fees	-	14
	Total	-	14

23.4 Miscellaneous expenses

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Miscellaneous expenses	0	0
	Total	-	-

23.5 Auditor's remuneration

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Auditor's remuneration	300	100
	Total	300	100

For & On Behalf of the Board

Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494
Notes Forming Part of Statement of Profit & Loss

23.6 Corporate social responsibility (CSR)

(Amount in Hundred)

Sr. No.	Particulars	2023-24	2022-23
1	Amount required to be spent by the company during the year		
2	Amount of expenditure incurred		
3	Shortfall at the end of the year	NA	NA
4	Total of previous years shortfall		
	Total	-	-

Total Other Expenses	2,309	7,368
-----------------------------	--------------	--------------

Note 24 : Earning per share

(Amount in Hundreds)

Sr. No.	Particulars	2023-24	2022-23
1	Net profit after tax	1,846	2,132
2	Weighted average number of equity shares	-	-
	Earning per share (face value of Rs.10/-fully paid)	1.84	2.13

For & On Behalf of the Board



[Signature]

Paresh Maniar
DIN: 01732498

[Signature]

Chandrika Maniar
DIN : 01030831



C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494

Note 25 : Disclosure as required by Para 20 of Accounting Standard-AS 18 "Related Parties" of the Companies (Accounting Standard) Rules, 2006:-
CIN : U51506MH1996PTC102494

Names of related parties and description of relationship :

Sr. No.	Name	Relation
1	PARESH MANIAR	Director
2	CHANDRIKA MANIAR	Director
3	VARUN MANIAR	Director
4	SINERCO POWER SYSTEMS P	Director In Sister Concern
5	COMPUTECHNICS	Director is Partner in firm

Transactions with related parties for the year ended March 31, 2024

(Amount in Hunder)

Sr. No.	Particulars	Purchase & Labour Charges		Sales	
		2023-24	2022-23	2023-24	2022-23
1	PARESH MANIAR				
2	VARUN MANIAR				
3	CHANDRIKA MANIAR				
4	SINERCO POWER SYSTEMS	-	-	-	5,747
5	COMPUTECHNICS			5,015	4,872
	Total	-	-	5,015	10,619

For & On Behalf of the Board



Paresh Maniar
DIN : 01732498

Chandrika Maniar
DIN : 01030831

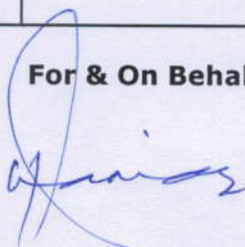


C.P. POWERTECHNIC PVT. LTD.
22A,Sai Pratap,Sindhi Society,Chembur,Mumbai-400071
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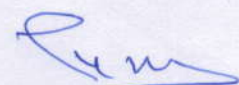
NOTE NO 26 : Ratio Analysis

	Ratio Analysis	31-Mar-24	31-03-2023
1	Current Ratio	8	8
2	Debt Equity Ratio	0.05	0.06
3	Debt Service Coverage Ratio	0.00	0.0
4	Return on Equity Ratio	0.01	0.00
5	Inventory Turnover Ratio	0.00	0.00
6	Trade Receivables Turnover Ratio	0.15	0.28
7	Trade Payables Turnover Ratio	0.00	0.00
8	Net Capital Turnover Ratio	0.06	0.1
9	Net Profit Ratio	0.43	0.18
10	Return on Capital employed	0.0	0.01
11	Return on Investment	1.84	1.57

For & On Behalf of the Board



Paresh Maniar
DIN : 01732498



Chandrika Maniar
DIN : 01030831

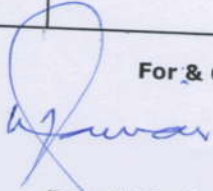


C.P. POWERTECHNIC PVT. LTD.
22A, Sai Pratap, Sindhi Society, Chembur, Mumbai-400071
CIN : U51506MH1996PTC102494

Note 27 : Details of Disputed Liability

Sr. No	The Act	Finanicial Year	Disputed Liability	Forum where pending
			NA	

For & On Behalf of the Board


Paresh Maniar
(Director)
DIN : 01732498

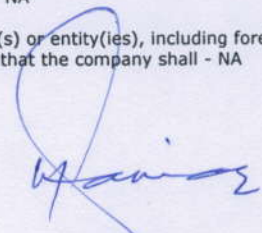

Chandrika Maniar
(Director)
DIN : 01030831

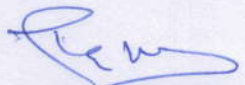


IV. Additional Regulatory Info

- (i) Title deeds of Immovable Property not held in name of the Company - NA
- (ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017. - NA
- (iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: NA
- (iv) & (v) Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD) : NA
- (vi) Details of Benami Property held N.A
- (vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-
(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. - ~~NA~~ N.A
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed. - NA
- (viii) Wilful Defaulter*
No company is not declared wilful defaulter by any bank or financial institution or other lender
- (ix) Relationship with struck off companies
The company is not in relationship with struck off companies
- (x) Registration of charges or satisfaction with Registrar of Companies
The Company has registered with Registrar of Companies all required charges & satisfaction, wherever applicable, within statutory period.
- (xi) Compliance with number of layers of companies - NA
- (xii) Following Ratios to be disclosed:- Refer note no 26 ratio analysis
(a) Current Ratio,
(b) Debt-Equity Ratio,
(c) Debt Service Coverage Ratio,
(d) Return on Equity Ratio,
(e) Inventory turnover ratio,
(f) Trade Receivables turnover ratio,
(g) Trade payables turnover ratio,
(h) Net capital turnover ratio,
(i) Net profit ratio,
(j) Return on Capital employed,
(k) Return on investment.
- (xiii) Compliance with approved Scheme(s) of Arrangements - NA
- (xiv) Utilisation of Borrowed funds and share premium
(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall - NA
(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall - NA




Paresh Maniar
DIN : 01732498


Chandrika Maniar
DIN : 01030831

