



**R. K. KANKARIA & CO.**

Chartered Accountants

12B, ANANDILAL PODDAR STREET,  
7<sup>th</sup> FLOOR, KOLKATA - 700071.

Phone: 2242-5812, 9836121421 (O)

E-mail: [rajesh.kankaria@gmail.com](mailto:rajesh.kankaria@gmail.com)

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**AUDITOR'S REPORT ON STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE M/S J TAPARIA PROJECTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

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**TO THE BOARD OF DIRECTORS OF  
J TAPARIA PROJECTS LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **J TAPARIA PROJECTS LIMITED** for the quarter ended June30, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India(ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R. K. Kankaria & Co.**  
Chartered Accountants  
Firm Reg. No. : 321093E

RAJESH KUMAR  
KANKARIA

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**R. K. Kankaria**  
Partner  
M. No. 082796

**Place:** Kolkata

**Dated:** 05th August, 2023

**UDIN:** 23082796BGYJMM3923

# J. TAPARIA PROJECTS LIMITED

1, MALL ROAD (KHUDIRAM BOSE SARANI), 3RD FLOOR, KOLKATA - 700080, WEST BENGAL

CIN : L74210WB1980PLC032979

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended
	30-06-2023	31-03-2023	30-06-2022	31-03-2023
	Unaudited	Audited	Unaudited	Audited
I. Revenue From operations	89.809	7.871	0.000	12.871
II. Other Income	0.000	0.000	0.000	0.024
<b>III. Total Income from operations (I + II)</b>	<b>89.809</b>	<b>7.871</b>	<b>0.000</b>	<b>12.894</b>
<b>IV. Expenses</b>				
Cost of Materials Consumed	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.050	1.050	1.050	4.200
Finance Costs	0.225	(0.007)	0.302	0.900
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000
Other expenditure	6.033	0.766	1.750	3.893
Loss from Subsidiary LLPs	490.057	0.000	0.000	0.000
<b>Total Expenses (IV)</b>	<b>497.364</b>	<b>1.808</b>	<b>3.102</b>	<b>8.993</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	(407.555)	6.063	(3.102)	3.901
VI. Exceptional Items	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(407.555)	6.063	(3.102)	3.901
VIII. Tax expense :				
(1) Current tax	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(407.555)	6.063	(3.102)	3.901
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(407.555)	6.063	(3.102)	3.901
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	1412.896	(613.032)	(1751.876)	(2347.877)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	1005.340	(606.969)	(1754.978)	(2343.976)
XVI. Earnings per equity share (for continuing operation):				
(1) Basic	(2.516)	0.037	(0.019)	0.024
(2) Diluted	(2.516)	0.037	(0.019)	0.024
XVII. Earnings per equity share (for discontinued operation):				
(1) Basic	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)				
(1) Basic	(2.516)	0.037	(0.019)	0.024
(2) Diluted	(2.516)	0.037	(0.019)	0.024
XIX. Paid-up Equity Share Capital	1620.000	1620.000	1620.000	1620.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	1386.374

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**Part II**

**Select Information for the Quarter ended on 30th June , 2023**

Particulars	Quarter Ended on			Year Ended
	30-06-2023	31-03-2023	30-06-2022	31-03-2023
	Unaudited	Audited	Unaudited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>				
<b>1 Public shareholdings</b>				
- No. of shares	11766800	11766800	11766800	11766800
- % of Shareholdings	72.63%	72.63%	72.63%	72.63%
<b>2 Promoters and promoter group shareholding</b>				
<b>a) Pledged/Encumbered</b>				
Number of shares	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company )	-	-	-	-
<b>b) Non-encumbered</b>				
Number of shares	4433200	4433200	4433200	4433200
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company )	27.37%	27.37%	27.37%	27.37%

<b>B. Investors Complaint</b>	<b>QUARTER ENDED 30/06/2023</b>
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

**Notes:**

1.The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 05th August, 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2.No Investors complaint remains pending at the quarter ended on 30th June, 2023

3.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

4. During the financial year 2011-12, the company had made an investment of ₹ 1,04,36,025/- each in five companies namely Coolhut Traders Limited, Fabert Merchandise Limited, Footflash Trading Limited, Gabarial Enclave Limited and Gritty Marketing Limited to acquire 100% holding viz. 70,000 equity shares of Rs. 10/- each in each of the five companies. All the companies, thereafter have been converted to Limited Liability Partnership in financial year 2018-19. Consequently the investments made was converted into capital contribution to the tune of ₹1,04,36,025/- in each LLP respectively.

During the financial year under consideration, a Supplementary Agreement of LLP has been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company has retired as a partner from all the above five LLPs and the company has received an amount of ₹6,94,000/- only in respect of each of the five LLPs. The same has been duly approved by the company by passing a Board Resolution in the Board Meeting held on 28th June, 2023 and the resultant loss on investment has been recognised in the books as Loss from Subsidiary LLPs.

5.The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.

6.Company has only one segment & hence no separate segment result has been given.

7. The above financial results are also available on the Company's website [www.jtapariaprojects.com](http://www.jtapariaprojects.com) and BSE Limited's website [www.bseindia.com](http://www.bseindia.com).

By order of the Board  
**For J. TAPARIA PROJECTS LIMITED**

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**Sanjit Dhawa  
Managing Director  
DIN: 05162937**

**Place : Kolkata**

**Dated : 05.08.2023**

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**AUDITOR'S REPORT ON CONSOLIDATED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE M/S J TAPARIA PROJECTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

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To  
The Board of Directors of  
M/s J Taparia Projects Limited.

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of J **TAPARIA PROJECTS LIMITED** (the "Holding Company") and its Subsidiaries for the quarter ended June 30<sup>th</sup>, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the entities as mentioned in the Annexure I attached.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**R. K. KANKARIA & CO.**

*Chartered Accountants*

33, BRABOURNE ROAD, 3<sup>RD</sup> FLOOR,

KOLKATA -700 001

Phone : 2242-5812, 9836121421 (O)

E-mail : [rajesh.kankaria@gmail.com](mailto:rajesh.kankaria@gmail.com)

6. We did not review the interim financial results of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of ₹2,87,16,746.69/-as at June 30<sup>th</sup>, 2023 and total revenues NIL, total net profit/(loss) after tax of (₹508)/- and total comprehensive income / (loss) of (₹508)/-, for the quarter ended June 30<sup>th</sup>, 2023 respectively as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above.

Our opinion on the Statements is not modified in respect of the above matters with regard to our reliance on the work done and the financial results / consolidated financial results furnished by the Management.

7. The consolidated unaudited financial results includes the interim financial results of 2 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of ₹2,87,16,746.69/-as at June 30<sup>th</sup>, 2023 and total revenues NIL, total net profit/(loss) after tax of (₹508)/- and total comprehensive income / (loss) of (₹508)/-, for the quarter ended June 30<sup>th</sup>, 2023 respectively as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

**For R. K. Kankaria & Co.**

Chartered Accountants

Firm Reg. No. : 321093E

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**R. K. Kankaria**

Partner

M. No. 082796

**Place:** Kolkata

**Dated:** 05th August, 2023

**UDIN:** 23082796BGYJMN8948



**R. K. KANKARIA & CO.**

*Chartered Accountants*

33, BRABOURNE ROAD, 3<sup>RD</sup> FLOOR,

KOLKATA -700 001

Phone : 2242-5812, 9836121421 (O)

E-mail : [rajesh.kankaria@gmail.com](mailto:rajesh.kankaria@gmail.com)

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Annexure I

List of entities included in unaudited consolidated financial results.

S. No.	Name of Entities	Relationship
1	Suvridhi Vanijya Limited	Subsidiary
2	Waterlink Suppliers Limited	Subsidiary

## J. TAPARIA PROJECTS LIMITED

**1. MALL ROAD (KHUDIRAM BOSE SARANI), 3RD FLOOR, KOLKATA - 700080, WEST BENGAL**

**CIN : L74210WB1980PLC032979**

### STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH JUNE, 2023

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended
	30-06-2023	31-03-2023	30-06-2022	31-03-2023
	Unaudited	Audited	Unaudited	Audited
I. Revenue From operations	0.000	8.373	0.000	13.243
II. Other Income	89.809	0.230	76.450	77.534
<b>III. Total Income from operations (I + II)</b>	<b>89.809</b>	<b>8.603</b>	<b>76.450</b>	<b>90.777</b>
<b>IV. Expenses</b>				
Cost of Materials Consumed	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.050	1.050	1.050	4.200
Finance Costs	0.225	(0.007)	0.302	0.900
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000
Other expenditure	496.094	1.410	3.705	10.189
<b>Total Expenses (IV)</b>	<b>497.369</b>	<b>2.452</b>	<b>5.057</b>	<b>15.289</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	(407.560)	6.151	71.393	75.487
VI. Exceptional Items	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(407.560)	6.151	71.393	75.487
VIII. Tax expense :				
(1) Current tax	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(407.560)	6.151	71.393	75.487
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(407.560)	6.151	71.393	75.487
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	1412.896	(670.832)	(1822.596)	(2481.837)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	1005.335	(664.681)	(1751.203)	(2406.350)
XVI. Net Profit attributable to:				
A) Owners of the Company	(407.560)	6.151	71.393	75.489
B) Non Controlling Interest	0.000	(0.000)	(0.000)	(0.002)
XVII. Other Comprehensive Income attributable to:				
A) Owners of the Company	1412.896	(670.832)	(1822.002)	(2480.711)
B) Non Controlling Interest	0.000	0.000	(0.594)	(1.125)
XVIII. Total Comprehensive Income attributable to:				
A) Owners of the Company	1005.335	(664.681)	(1750.609)	(2405.222)
B) Non Controlling Interest	0.000	(0.000)	(0.594)	(1.127)
XIX. Earnings per equity share (for continuing operation):				
(1) Basic	(2.516)	0.038	0.441	0.466
(2) Diluted	(2.516)	0.038	0.441	0.466
XX. Earnings per equity share (for discontinued operation):				
(1) Basic	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000
XXI. Earning per equity share (for discontinued & continuing operation)				
(1) Basic	(2.516)	0.038	0.441	0.466
(2) Diluted	(2.516)	0.038	0.441	0.466
XXII. Paid-up Equity Share Capital	1620.000	1620.000	1620.000	1620.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000
XXIII. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	1422.817

**Part II**

**Select Information for the Quarter ended on 30th June , 2023**

Particulars	Quarter Ended on			Year Ended
	30-06-2023	31-03-2023	30-06-2022	31-03-2023
	Unaudited	Audited	Unaudited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>				
<b>1 Public shareholdings</b>				
- No. of shares	11766800	11766800	11766800	11766800
- % of Shareholdings	72.63%	72.63%	72.63%	72.63%
<b>2 Promoters and promoter group shareholding</b>				
<b>a) Pledged/Encumbered</b>				
Number of shares	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company )	-	-	-	-
<b>b) Non-encumbered</b>				
Number of shares	4433200	4433200	4433200	44,33,200
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company )	27.37%	27.37%	27.37%	27.37%

<b>B. Investors Complaint</b>	<b>QUARTER ENDED 30/06/2023</b>
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

**Notes:**

1.The above Unaudited Consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 05th August, 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2.No Investors complaint remains pending at the quarter ended on 30th June, 2023

3.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

4. During the financial year 2011-12, the company had made an investment of ₹ 1,04,36,025/- each in five companies namely Coolhut Traders Limited, Fabert Merchandise Limited, Footflash Trading Limited, Gabarial Enclave Limited and Gritty Marketing Limited to acquire 100% holding viz. 70,000 equity shares of Rs. 10/- each in each of the five companies. All the companies, thereafter have been converted to Limited Liability Partnership in financial year 2018-19. Consequently the investments made was converted into capital contribution to the tune of ₹1,04,36,025/- in each LLP respectively.

During the financial year under consideration, a Supplementary Agreement of LLP has been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company has retired as a partner from all the above five LLPs and the company has received an amount of ₹6,94,000/- only in respect of each of the five LLPs. The same has been duly approved by the company by passing a Board Resolution in the Board Meeting held on 28th June, 2023 and the resultant loss on investment has been recognised in the books as Loss from Subsidiary LLPs.

5.The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.

6.Company has only one segment & hence no separate segment result has been given.

7. The above financial results are also available on the Company's website [www.jtapariaprojects.com](http://www.jtapariaprojects.com) and BSE Limited's website [www.bseindia.com](http://www.bseindia.com).

By order of the Board  
For **J. TAPARIA PROJECTS LIMITED**

**SANJIT  
DHAWA**

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**Sanjit Dhawa**  
**Managing Director**  
**DIN: 05162937**

**Place : Kolkata**  
**Dated : 05.08.2023**

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