

DCJ & Associates

Chartered Accountants

Saurabh Jain
(B.Com., FCA)

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MORPAWALA REALCON PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **MORPAWALA REALCON PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

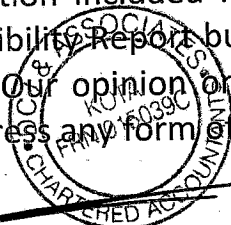
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its Profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on 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 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. Based on the work we have performed; we conclude that there is no material misstatement of this other information.

Responsibilities of Management and those charged with Governance 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. 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 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

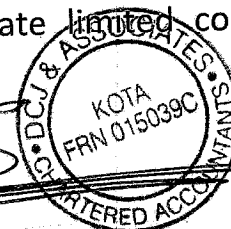
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

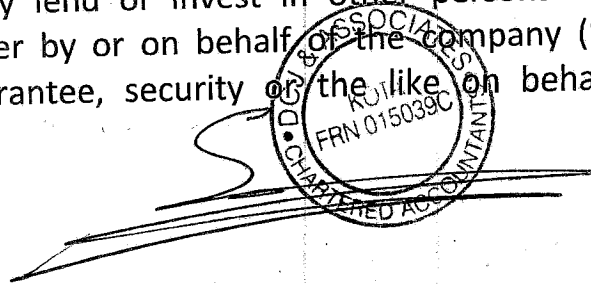
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. As 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 Companies Act, 2013, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
2. As required by Section 197(16) of the Act, being a private limited company, the provision of this section is not applicable to the Company.
3. As required by Section 143(3) of the Act, we report that:



- a) 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;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet and the statement of Profit and Loss dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) This report does not include report relating to internal financial controls over financial reporting of the company and the operating effectiveness of such controls as required u/s 143(3)(i) of the Act pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA;
- g) 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) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There was no amount which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security of the like on behalf of the Ultimate Beneficiaries;

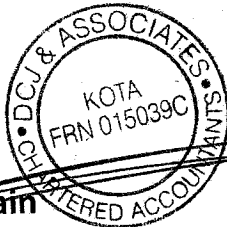



(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

(v) No dividend has been declared or paid during the year by the company.

**For D C J & Associates
Chartered Accountants
Firm Registration Number
015039c**




**Saurabh Jain
(Partner)**

M. No. 515297

UDIN: 22515297BATOYV9401

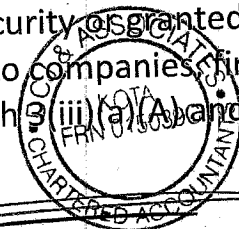
Place: Kota

Date: 18/09/2022

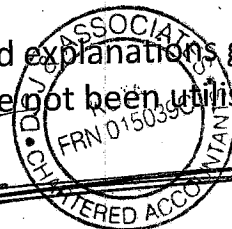
ANNEXURE "A" TO THE AUDITORS' REPORT

Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements of our report of even date.

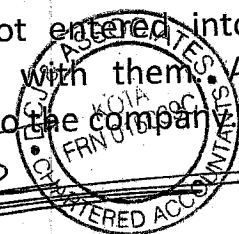
- (i) (a) (A) The Company has maintained proper records showing full particulars, Including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company has no intangible assets as such the clause is not applicable.
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals, no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company .
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year;
- (e) According to the information and explanations given to us there are no proceeding have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records;
- (b) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- (iii) According to information and explanation given to us, during the year the company has no made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, paragraph 3(iii)(a)(A) and (iii)(a)(B), 3(iii)(b)(c)(d)(e)(f) are not applicable.



- (iv) In our opinion and according to information and explanation given to us, the company has not granted any loans, made investments, provided guarantees and security to which provisions of section 185 and 186 of the Act are applicable. Accordingly, the clause (iv) of paragraph 3 of the order is not applicable to the company.
- (v) In our opinion and according to information and explanation given to us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the directives issued by the RBI and the provisions and the rules framed thereunder.
- (vi) The Central Govt. has not specified the maintenance of cost records by the Company under Section 148 (1) of the Companies Act, 2013.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is regular in depositing undisputed statutory dues to the appropriate authorities including Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Goods and Service Tax, duty of Customs, duty of Excise, Value Added Tax, Cess and other statutory dues applicable to it. There were no undisputed outstanding statutory dues as on 31st March, 2022 for a period of more than six months from the date they became payable;
- (b) According to information and explanation given to us and the records of the company examined by us, there are no statutory dues referred in sub clause (a) which have not been deposited on account of any dispute with the relevant authorities.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments, under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender;
- (b) According to the information and explanations given by the management, the company has not declared willful defaulter by any bank or financial institution or other lender;
- (c) In our opinion and according to the information and explanations given by the management, the Company has applied the term loan obtained for the purposes for which they were obtained;
- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes;



- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with related parties are in compliance with the provisions of section 188 of the Act. The Provisions of Section 177 of the Act are not applicable to the company. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard AS-18, Related Party Disclosures specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (xiv) In our opinion and based on our examination, the company does not require to have an internal audit system with the size and nature of its business, the provisions of clause 3(xiv) if the order are not applicable to the company.
- (xv) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with its directors or persons connected with them. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the company.



- (xvi) (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934;
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India;
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) According to the information and explanations given by the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) Based on our examination, the provisions of section 135 are not applicable on the company. Hence, this clause is not applicable to the company.
- (xxi) The company is not required to prepare Consolidated financial statements hence this clause is not applicable to the company.

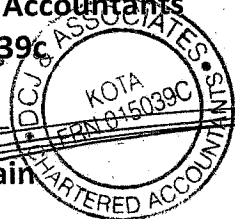
For D C J & Associates
Chartered Accountants
FRN: 015039C

Saurabh Jain
(Partner)

M. No. 515297

Place: Kota

Date: 18/09/2022



MORPAWALA REALCON PRIVATE LIMITED
PLOT NO F-559, IPIA, KOTA, RAJASTHAN
Balance Sheet as at 31th March, 2022

(Rs in '000)

Particulars		Note	As at 31.03.2022	As at 31.03.2021
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a)	Share Capital	2.1	10,000.00	10,000.00
(b)	Reserves and Surplus	2.2	-5,944.01	-6,124.50
(c)	Money received under share warrants			
	Sub Total		4,055.99	3,875.50
(2) Share application money pending allotment				
(3) Non-Current Liabilities				
(a)	Long Term Borrowings	2.3	34,079.13	42,489.93
(b)	Deferred Tax Liabilities (Net)	2.4	275.73	269.42
(c)	Other Long Term Liabilities			
(d)	Long Term Provisions			
	Sub Total		34,354.86	42,759.35
(4) Current Liabilities				
(a)	Short-Term Borrowings	2.5	6,411.16	7,677.73
(b)	Trade Payables	2.6	20,565.33	64,592.34
	(A) Micro enterprises and Small Enterprises			
	(B) Others			
(c)	Other Current Liabilities	2.7	302.18	1,152.04
(d)	Short-Term Provisions			0.00
	Sub Total		27,278.68	73,422.11
	Total		65,689.53	120,056.97
II. Assets				
(1) Non-Current Assets				
(a)	<i>Property, Plant and Equipment and Intangible Assets</i>	2.8		
	(i) Property, Plant and Equipment		60,361.84	69,591.65
	(ii) Intangible Assets			0.00
	(iii) Capital work in Progress			
	(iv) Intangible Assets under development			
	Sub Total		60,361.84	69,591.65
(b)	Non-Current Investments			0.00
(c)	Deferred Tax Assets			
(d)	Long Term Loans and Advances	2.9		0.00
(e)	Other Non-Current Assets	2.10		0.00
	Sub Total			0.00
(2) Current assets				
(a)	Current Investments			
(b)	Inventories	2.11	2,358.59	3,348.74
(c)	Trade Receivables	2.12	741.46	44,889.38
(d)	Cash and Bank Balances	2.13	1,161.77	1,030.08
(e)	Short-Term Loans and Advances	2.14		0.00
(f)	Other Current Assets	2.15	1,065.87	1,197.12
	Sub Total		5,327.69	50,465.32
	Total		65,689.53	120,056.97

Significant Accounting Policies, Notes on Financial Statements as per Note 1 & 2.
As per our Report of even date.

For DCJ & ASSOCIATES
Chartered Accountants
FRN : 015039C

(CA Saurabh Jain)
Partner
M.No. 515297
UDIN:22515297BATOVV9401

For and on behalf of Board of Directors
MORPAWALA REALCON PRIVATE LIMITED

For Morpawala Realcon Private Limited
(Amish Gupta)
Director
DIN : 03024376

For Morpawala Realcon Private Limited
(Devkinandan Gupta)
Director
DIN : 00809256

Place: Kota
Dated: 18/09/2022

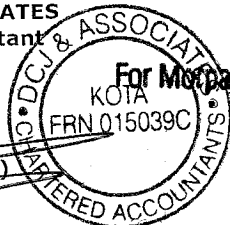
MORPAWALA REALCON PRIVATE LIMITED
PLOT NO F-559, IPIA, KOTA, RAJASTHAN
Statement of Profit and Loss for the year ended 31.03.2022

(Rs in '000)

Particulars	Note No	2021-22	2020-21
Revenue from operations	2.16	76,603.26	115,802.31
Other Income	2.17	76,603.26 5,924.25	115,802.31 2,062.93
Total Income		82,527.52	117,865.24
Expenses:			
Purchase of Stock-in-Trade	2.18	74,619.05	112,409.33
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.19	990.15	-3,348.74
Employee benefit expense	2.20	492.00	270.00
Financial costs	2.21	1,315.70	4,309.41
Depreciation and amortisation		2,429.81	2,684.87
Other expenses	2.22	2,459.50	1,271.14
Total Expenses		82,306.20	117,596.01
Profit before exceptional, extraordinary and prior period items and tax		221.32	269.23
Exceptional Items		0.00	0.00
Profit before extraordinary and prior period items and tax		221.32	269.23
Extraordinary Items		0.00	0.00
Prior Period Item		0.00	0.00
Profit before Tax		221.32	269.23
Tax expense:			
(1) Current tax		34.53	42.00
(2) Deferred tax		6.31	10.89
(3) Income Tax Earlier Year		0.00	0.00
Profit/(Loss) for the period		180.49	216.34
Earning per equity share:			
Basic			
Before Extraordinary Items		0.18	0.22
After Extraordinary Adjustment		0.18	0.22
Diluted			
Before Extraordinary Items		0.18	0.22
After Extraordinary Adjustment		0.18	0.22

Significant Accounting Policies, Notes on Financial Statements as per Note 1 & 2.
As per our Report of even date

For DCJ & ASSOCIATES
Chartered Accountant
FRN : 015039c



(CA Satrabh Jain)
Partner
M.No. 515297
UDIN:22515297BATOVV9401

For and on behalf of Board of Directors
MORPAWALA REALCON PRIVATE LIMITED

For Morpawala Realcon Private Limited
(Ankush Gupta)
Director
DIN : 03124376

For Morpawala Realcon Private Limited
(Devkinandan Gupta)
Director
DIN : 00809256

Director

Place : Kota
Dated: 18/09/2022

MORPAWALA REALCON PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

	As at 31.03.2022	As at 31.03.2021
(Rs in '000)		
Note - 2.1		
Share Capital :		
Authorized :		
1000000 Equity Shares of Rs 10/- each	10,000.00	10,000.00
	10,000.00	10,000.00
Issued , Subscribed & Paid up :		
1000000 Equity shares of Rs, 10/- each ,fully paid -up	10,000.00	10,000.00
	10,000.00	10,000.00

Notes:

- (1) The company has only one class of share referred to as equity shares having a par value of Rs. 10/- each holder of equity shares is entitled to one vote per share.
- (2) The company declares and pays dividends in Indian Rupees . The dividend proposed by the Board of Director is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- (3) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
- (4) The details of Share holders holding more than 5 % equity shares as at 31.03.2022 and 31.03.2021

Share Holder	As At 31.03.2022		As At 31.03.2021	
	No. of Share	Ownership Interest %	No. of Share	Ownership Interest %
Ankush Gupta	400000	40.00%	400000	40.00%
Shikha Khandelwal	200000	20.00%	200000	20.00%
Devki Nandan Gupta	200000	20.00%	200000	20.00%
Raj nibala Khandelwal	200000	20.00%	200000	20.00%
Total	1000000	100.00%	1000000	100.00%

As per records of the company, including its register of shareholders/members.

- (5) **Shareholding of Promoter:**
Shares held by promoters at the end of the Year

Promoter's Name	No. of shares	% of total shares	No. of shares previous year	% of total shares previous year	% Change during the Year
Ankush Gupta	400000.00	40.00%	400000.00	40.00%	0.00%
Shikha Khandelwal	200000.00	20.00%	200000.00	20.00%	0.00%
Devki Nandan Gupta	200000.00	20.00%	200000.00	20.00%	0.00%
Raj nibala Khandelwal	200000.00	20.00%	200000.00	20.00%	0.00%

- (6) The reconciliation of the number of shares outstanding as at March 31, 2022 and March 31, 2021 is set out below:

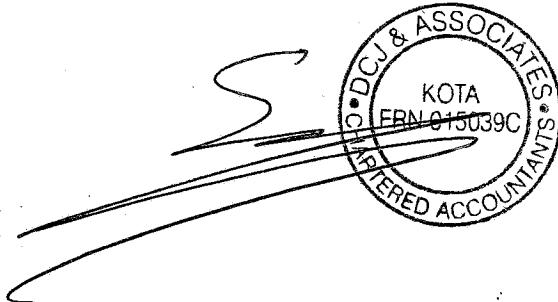
Particulars	As at	
	31.03.2022	31.03.2021
Number of shares at the beginning	1000000	1000000
Number of shares at the end	1000000	1000000

For Morpawala Realcon Private Limited

(Signature)
Director

For Morpawala Realcon Private Limited

(Signature)
Director



MORPAWALA REALCON PRIVATE LIMITED

Notes annexed to and forming part of the balance sheet as at 31.03.2022

Reserves and Surplus :

(Rs in '000)

Note - 2.2

Surplus as per statement of Profit and Loss

As per last Balance sheet

-6,124.50 -6,340.84

Add : Net Profit after Tax Transferred from Statement of Profit and Loss

180.49 216.34

Surplus - Closing balance

-5,944.01 -6,124.50

Long Term Borrowings

Note - 2.3

Secured Loan

Term Loan

From Banks

CBI

From NBFC

	2022		2021	
	Non Current	Current Maturity	Non Current	Current Maturity
From Banks	0.00	0.00	0.00	0.00
CBI	26,312.56	6,411.16	32,723.72	7,677.73
From NBFC	0.00	0.00	0.00	0.00
	26,312.56	6,411.16	32,723.72	7,677.73

Unsecured Loan

From Directors

From Shareholder & their relatives

Sun Agro Corporation

(See Note 1 below)

Total

From Directors	7,766.58	0.00	9,766.21	0.00
From Shareholder & their relatives	0.00	0.00	0.00	0.00
	7,766.58	0.00	9,766.21	0.00
Total	34,079.13	6,411.16	42,489.93	7,677.73

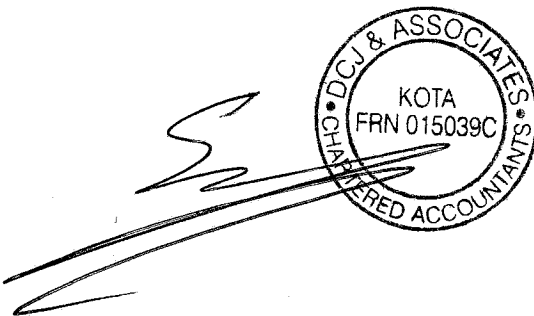
1a. No schedule of repayment of unsecured loans of directors & family members as well as intercorporate deposit
1b. The loan from directors & family members and intercorporate deposit are interest free.

For Morpawala Realcon Private Limited

[Signature]
Director

For Morpawala Realcon Private Limited

[Signature]
Director



MORPAWALA-REALCON PRIVATE LIMITED

Notes annexed to and forming part of the balance sheet as at 31.03.2022

Defered Tax Liability

(Rs in '000)

The company has recognized deferred taxes, which result from timing difference between the book profit and tax profit. The details of which are as under :-

Note - 2.4

Particulars	Op. balance	Arising during the year	Total
DTL	269.42	6.31	275.73
	<u>269.42</u>	<u>6.31</u>	<u>275.73</u>

Short Term Borrowings

Secured

Note - 2.5

A Working Capital Loan

B Current Maturity of Long Term Borrowings

Total

Notes

6,411.16	7,677.73
<u>6,411.16</u>	<u>7,677.73</u>

Trade Payables

(a) Micro, small and Medium enterprises Development Act, 2006

(b) Others

Note - 2.6

20,565.33	64,592.34
<u>20,565.33</u>	<u>64,592.34</u>

Ageing of Trade Payable (current year):

Particulars	(i) MSME	(ii) Others	(iii) Disputed dues-MSME	(iv) Disputed dues- Others
Outstanding for following periods from due date of payment				
Less than 1 yr.				
1-2 yrs.		19,071.26		
2-3 yrs.		1,494.07		
More than 3 yrs.		0.00		
		0.00		
Total	<u>0.00</u>	<u>20,565.33</u>	<u>0.00</u>	<u>0.00</u>

Ageing of Trade Payable (previous year):

Particulars	(i) MSME	(ii) Others	(iii) Disputed dues-MSME	(iv) Disputed dues- Others
Outstanding for following periods from due date of payment				
Less than 1 yr.				
1-2 yrs.		64,592.34		
2-3 yrs.				
More than 3 yrs.				
Total	<u>0.00</u>	<u>64,592.34</u>	<u>0.00</u>	<u>0.00</u>

Other Current Liabilities

Advance from Customer (Booking and Other)

Other Payables

For Expenses and other Liabilities

Audit Fee Payable

GST Payable

Salary Payable

TCS Payable

TDS Payable

Note - 2.7

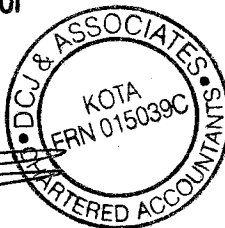
0.00	482.21
0.00	0.00
138.00	108.00
68.53	465.94
17.50	0.00
0.00	79.82
78.16	16.08
<u>302.18</u>	<u>1,152.04</u>

For Morpawala Realcon Private Limited

[Signature]
Director

For Morpawala Realcon Private Limited

[Signature]
Director



MORPAWALA REALCON PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

Long term loans and advances

Unsecured, Considered good unless otherwise stated
Other Loans and Advances
Income taxes deducted at source/advance
TCS
TDS receivable
Shyam Food Agro

(Rs in '000)

Note - 2.9

Other Non Current Assets

Electricity Security Deposit

Note - 2.10

Inventories

Closing Stock

Note - 2.11

2,358.59 3,348.74

2,358.59 3,348.74

Trade Receivable

Considered Good

Note - 2.12

741.46 44,889.38

741.46 44,889.38

iii. Trade receivables (Current year) :

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Total
(i) Undisputed Trade receivables- considered good	741.46					741.46
(ii) Undisputed Trade Receivables- Considered Doubtful						0.00
(iii) Disputed Trade Receivables considered good						0.00
(iv) Disputed Trade Receivables considered doubtful						0.00
Unbilled Dues	0.00					0.00
Total	741.46	0.00	0.00	0.00	0.00	741.46

iii. Trade receivables (previous year) :

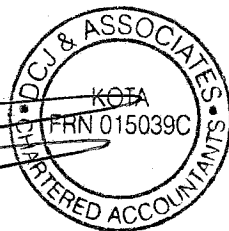
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	Total
(i) Undisputed Trade receivables- considered good	43,405.26	1,484.12				44,889.38
(ii) Undisputed Trade Receivables- Considered Doubtful						0.00
(iii) Disputed Trade Receivables considered good						0.00
(iv) Disputed Trade Receivables considered doubtful						0.00
Unbilled Dues						0.00
Total	43,405.26	1,484.12	0.00	0.00	0.00	44,889.38

For Morpawala Realcon Private Limited

[Signature]
Director

For Morpawala Realcon Private Limited

[Signature]
Director



MORPAWALA REALCON PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

Cash and Bank Balance

Cash and cash equivalents

- a) Cash in hand
b) Balance with scheduled bank in current account

(Rs in '000)

Note - 2.13

706.79	744.07
454.98	286.00

1,161.77	1,030.08
----------	----------

Short Term Loans and Advances

(Unsecured, Considered good unless otherwise stated)

Others

- Advance recoverable in cash or kind
Prepaid Expenses
Advances to Employee

Note - 2.14

-	-
-	-
-	-

Note - 2.15

51.23	236.23
983.71	949.30
30.93	11.60
1,065.87	1,197.12

Other Current Assets

Balance with revenue authorities (GST)

- TDS
TCS



For Morpawala Realcon Private Limited

[Signature]

Director

For Morpawala Realcon Private Limited

[Signature]

Director

MORPAWALA REALCON PRIVATE LIMITED
Notes annexed to and forming part of the statement of profit and loss for year ended as on 31-03-2022
(Rs in '000)

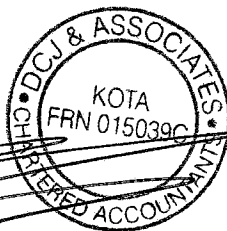
	2021-22	2020-21
Revenue from Operations		Note - 2.16
Sales-Trading		
SALES	76,603.26	115,802.31
Services	0.00	0.00
	76,603.26	115,802.31
Other Income		Note - 2.17
Storage of Agriculture Produce	3,922.94	1,036.03
Weight Charges	0.00	99.41
Godown Rent	1,939.91	927.49
Rate Difference	23.44	0.00
Interest on Income tax Refund	37.96	0.00
	5,924.25	2,062.93
Purchase of Stock-in-Trade (Trading)		Note - 2.18
Purchase	74,619.05	112,409.33
	74,619.05	112,409.33
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		Note - 2.19
OPENING STOCK	3,348.74	0.00
	3,348.74	0.00
CLOSING STOCK	2,358.59	3,348.74
Sub Total	2,358.59	3,348.74
Increase (Decrease) in stocks :	990.15	-3,348.74
Employee benefit expense		Note - 2.20
Salaries, Wages and Allowances	492.00	270.00
Contribution to PF, ESI and Other Welfare Fund	0.00	0.00
Staff and Labour Welfare	0.00	0.00
	492.00	270.00

For Morpawala Realcon Private Limited

[Signature]
Director

For Morpawala Realcon Private Limited

[Signature]
Director



MORPAWALA REALCON PRIVATE LIMITED

Notes annexed to and forming part of the statement of profit and loss for year ended as on 31-03-2022

Financial Cost

(Rs in '000)

		Note - 2.21
Bank charges	9.71	2.89
Interest Paid	1,305.99	4,306.52
	1,315.70	4,309.41

Other Expenses

Note - 2.22

Trading & Job / Servicing Expenses

Consumable		-
Freight & Cartage	41.98	491.74
Power and Fuel	1,394.99	272.10
Repairs & Maintenance	0.00	41.47
Plant and Machinery	0.00	0.00
Building	0.00	0.00
Hammali	63.66	149.23
Insurance	49.52	34.50
Sub Total	A 1,550.15	989.05

Establishment Expenses :

Audit Fee	30.00	30.00
Brokerage	77.00	9.00
Interest on TDS	1.14	0.00
Interest on TCS	1.20	0.00
GST Expenses	0.00	10.70
Round Off	0.00	
ROC Fee	0.00	7.80
Godown Rent	800.00	200.00
Misc. expenses	0.00	24.59

Sub Total **B 909.34 282.09**

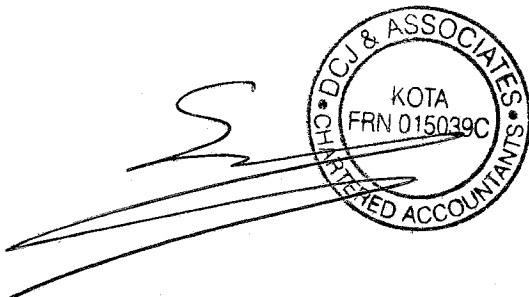
Total **A+B 2,459.50 1,271.14**

For Morpawala Realcon Private Limited

[Signature]
Director.

For Morpawala Realcon Private Limited

[Signature]
Director



MORPAWALA REALCON PRIVATE LIMITED
Notes annexed to and forming part of the balance sheet as at 31.03.2022

Property, Plant and Equipment

(Rs in '000)

Particulars	Gross Block		Depreciation during the year	Total up to 01.04.2021	Total 31/03/2022	Sales / Transfer	Total 31/03/2022	Deduction	Net Block	
	as at 01.04.2021	Addition							as at 31/03/2022	as at 31/03/2022
Tangible Assets										
LAND	37,214.73		0.00		37,214.73		37,214.73	0.00		37,214.73
BUILDING	25,576.92		2,429.81		25,576.92		23,147.11	2,429.81		25,576.92
			0.00		0.00		0.00	0.00		0.00
			0.00		0.00		0.00	0.00		0.00
Total Tangible	62,791.65	0.00	2,429.81	0.00	62,791.65	0.00	60,361.84	2,429.81	0.00	62,791.65
Intangible Assets										
Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intangible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	62,791.65	0.00	2,429.81	0.00	62,791.65	0.00	60,361.84	2,429.81	0.00	62,791.65
Figure for previous year	72,276.51	0.00	2,684.87	0.00	72,276.51	0.00	69,591.65	2,684.87	0.00	0.00

Notes

- 1 The title deeds of all the immovable properties are held in the name of the company :
- 2 The Company has not revalued its Property, Plant and Equipment. Accordingly, the corresponding disclosures are not applicable to the company.
- 3 No proceedings have been initiated or pending against the company under the Benami Transactions (Prohibitions) Act, 1988, the corresponding disclosures are not applicable to the company :-

For Morpawala Realcon Private Limited

For Morpawala Realcon Private Limited

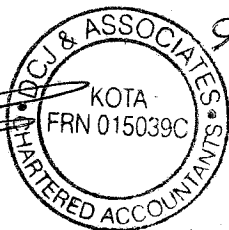


Director

Director

Sr. No.	Ratio	Numerator	Denominator	2022			2021			% of Variance	Reason for Variance
				Numerator (Rs in '000)	Denominator (Rs in '000)	Ratio	Numerator (Rs in '000)	Denominator (Rs in '000)	Ratio		
1	Current Ratio (in times)	Total Current Assets	Total Current Liability	5,327.69	27,278.68	0.20	50,465.32	73,422.11	0.69	-71.58%	
2	Debt Equity Ratio (in times)	Debt consisting of borrowings	Total Equity	40,490.30	4,055.99	9.98	50,167.66	3,875.50	12.94	-22.88%	
3	Debt Service Coverage Ratio (in times)	Net Profit after tax + interest + depreciation	principal repayment + total Interest	3,916.29	7,717.16	0.51	7,207.73	11,984.25	0.60	-15.62%	
4	Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Average equity	180.49	3,965.75	4.55%	216.34	3,767.33	5.74%	-20.75%	
5	Inventory turnover ratio (in times)	COGS = Opening Inventory + Purchase + Direct Expense Closing Inventory	Average Inventory = (Opening Inventory + Closing Inventory)/2	75,714.83	2,853.66	26.53	109,701.56	1,674.37	65.52	-59.50%	
6	Trade Receivable Turnover Ratio (in times)	Revenue from operation	Average trade receivable	76,603.26	22,815.42	3.36	115,802.31	44,889.38	2.58	30.15%	
7	Trade Payable Turnover Ratio (in times)	Cost of Purchase = Opening Inventory + purchases - Closing Inventory	Average trade payable	75,609.19	42,578.84	1.78	109,060.59	64,592.34	1.69	5.17%	
8	Net Capital Turnover Ratio (in times)	Revenue from operations	Working Capital	76,603.26	-21,950.98	-3.49	115,802.31	-22,956.79	-5.04	-30.82%	
9	Net Profit Ratio (in %)	Profit for the year	Revenue from Operations	180.49	76,603.26	0.24%	216.34	115,802.31	0.19%	26.12%	
10	Return on Capital Employed (in %)	Profit before tax and interest	CE = Net Worth	1,537.02	4,055.99	37.90%	4,578.64	3,875.50	118.14%	-67.92%	
11	Return on Investment	Income Generated from Investment Funds	Average Investment			NA			NA	NA	No income generated from investments

For Morpawala Realcon Private Limited



Director

For Morpawala Realcon Private Limited

Director

MORPAWALA REALCON PRIVATE LIMITED
PLOT NO F-559 IPIA, Kota (Raj.)-324005

CIN- U70100RJ2013PTC041753

e-mail id: uttambeej@gmail.com

Contact No.: +91-98290-37735

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO FINANCIAL STATEMENTS

(Annexed to and forming part of Balance Sheet as at 31st March, 2022 and Statement of Profit & Loss for the period ended on that date)

1 SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF PREPARATIONS:

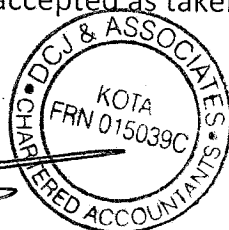
The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Companies Act, 2013 and relevant provisions of the Companies Act, 2013 to the extent applicable and other pronouncements of the Institute of Chartered Accountants of India ('ICAI'). Accounting policies are applied consistently with previous years. The Company follows the mercantile system of accounting recognizing income & expenditure on accrual basis. The accounts are prepared on a going concern basis.

b) USE OF ESTIMATES:

The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) in India and requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities, as on the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Any revision to accounting estimates is recognized prospectively in future periods.

c) VALUATION OF INVENTORIES:

Raw materials, finished goods, work-in-progress and other inventories are valued at lower of cost and net realizable value. The Valuation and Quantification of inventories have been accepted as taken, valued and certified by the management.



d) PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION:

- (i) Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date. Company has adopted cost model for all class of items of Property Plant and Equipment.
- (ii) Depreciation on Property, Plant & Equipment (other than land) is charged under Written Down Value Method in accordance with Schedule II of the Companies Act, 2013.
- (iii) Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount based on useful Life in the manner prescribed in Schedule II of the Companies Act, 2013. Significant component of assets having a life shorter than the main asset, if any, is depreciated over the shorter life.
- (iv) Impairment loss indicates the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of the net selling price of the asset or its value in use. Value in use is present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. The company will recognise such losses whenever they arise.

e) REVENUE RECOGNITION:

Revenue is recognized to the extent that it can be reliably measured and it is probable that the economic benefit will flow to the company.

Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the customer and it is stated net of Sales Returns and Goods and Service Tax.

f) EARNING PER SHARE:

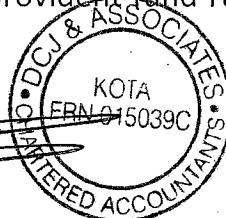
The earnings in ascertaining the company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

g) BORROWING COSTS:

Interest and other costs incurred in connection with the borrowing of funds that are directly attributable to the acquisition, construction or erection of a qualifying asset are capitalized as cost of such asset and the other borrowing costs are recognized as an expense in the year.

h) RETIREMENT BENEFITS :

Provisions of gratuity to employees, provident fund rules and leave encashment are not applicable to the company.



i) INCOME TAXES :

Tax expense comprises of current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rate.

j) TAXATION:

Deferred Tax is recognized on timing difference between the accounting income and the taxable income for the year and quantified using the Tax Rates and laws enacted or substantially enacted on the balance sheet date.

k) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of economic resources and a reliable estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Contingent Assets are neither recognized nor disclosed in the financial statements.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

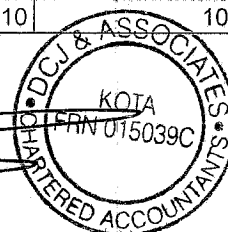
2. NOTES ON ACCOUNTS:

(a) The company has neither imported nor consumed any imported material during the period under review.

(b) The calculation of Earnings Per Share is as detailed below →

₹ in thousands

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
Basic				
Profit after tax (A)	180.49	216.34	180.49	216.34
Weighted average number of shares outstanding (B)	10,00,000	10,00,000	10,00,000	10,00,000
Basic EPS (A / B)	0.18	0.22	0.18	0.22
Diluted				
Profit after tax (A)	180.49	216.34	180.49	216.34
Weighted average number of shares outstanding (B)	10,00,000	10,00,000	10,00,000	10,00,000
Diluted EPS (A / B)	0.18	0.22	0.18	0.22
Face value per share	10	10	10	10



(c) REMUNERATION TO THE AUDITORS

(in'000)

	<u>31.03.2022</u>	<u>31.03.2021</u>
Towards Audit Fee	30.00	30.00

(d) Rs.NIL (in'000) amount is paid to Directors towards Remuneration in current period (Previous Year→ Rs. 0 (in'000)).

(e) Deferred Tax Asset/Liability

(in'000)

<u>As per The Companies Act, 2013</u>	
Net Block as per books on 31.3.2022	23,147.11
Bal as per The Income Tax Act, 1961 (Return of Income)	22,086.62
Excess Depreciation claimed as per Income Tax Act in Earlier years	1,060.50
Deferred Tax Liability balance (As on 31.3.2022) @ 26%	275.73
Less: Balance of DTL As on 31.3.2021	269.42
Deferred Tax Liability created during the year	6.31

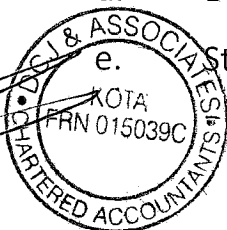
(f) The Goods and Service Tax (GST) reconciliation & liability towards Reverse Charge Mechanism (RCM) has not been done till date of signing of Financials. The company will adjust the differences, if any, in the ensuing GST returns for remedial actions. The management has not provided for GST on advances received from customers before implementation of GST.

(g) Disclosure of transactions in respect of related parties pursuant to Accounting Standard-18 are given below.

I. List of related parties where controls exists and related parties with whom transactions have taken place and relationship.

- a. Ankush Gupta – Director
- b. Devkinandan Gupta - Director
- c. Bharat Jyoti Dairy Products Limited – Director's Firm
- d. Balaji Soya Proteins Private Limited- Director's Firm

e. Star Agrihousing and Collateral Management Limited-



II. Key Management personnel

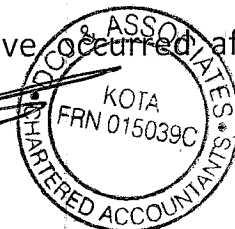
- i. Ankush Gupta – Director
- ii. Devkinandan Gupta - Director

III.(A) Transaction during the year with related parties or Key managerial personnel (in '000)

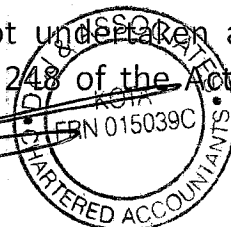
NAMES	RELATION	NATURE OF TRANSACTION	VOLUME OF TRANSACTION	
			YEAR 2021-2022	YEAR 2020-2021
ANKUSH GUPTA	DIRECTOR	SALES	228.29	0.00
		PURCHASE	0.00	2437.91
		LOAN TAKEN	29024.37	7655.00
		LOAN REPAYMENT	31024.00	36032.61
BALAJI SOYA PROEINS PRIVATE LIMITED	DIRECTOR'S FIRM	SALES	19129.87	0.00
		PURCHASE	0.00	20478.54
BHARAT JYOTI DAIRY PRODUCTS LIMITED	DIRECTOR'S FIRM	PURCHASE	19015.22	0.00
DEVKINANDAN GUPTA	DIRECTOR	PURCHASE	0.00	1110.76
STAR AGRI WAREHOUSING & COLLATERAL MANAGEMENT LIMITED	DIRECTOR RELATIVE'S FIRM	RENT RECIEVED	2289.09	1094.44

(h) In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least to the amount at which they are stated.

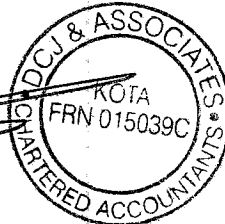
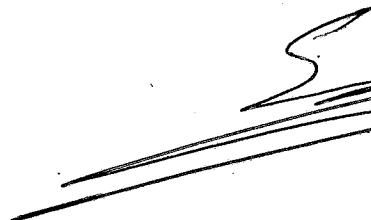
(i) There are no events or contingencies which have occurred after the Balance Sheet date.



- (j) The Company is regularly making payments within Forty-Five days to the suppliers of goods or services to Micro and Small Enterprises as per provisions of MSMED Act, 2006. The classification have been accepted as certified by management.
- (k) There are no prior period expenses or income debited / credited in Profit & Loss Account except adjustment of tax (if any).
- (l) The debit and credit balances of the parties are subject to confirmation.
- (m) The Company has not granted loans and advances in the nature of loan to promoters, directors, Key Management Personnel and the related parties (as defined under the Act), accordingly the disclosure of information related to this point is not applicable.
- (n) The Company does not have any intangible assets (as covered under AS-26).
- (o) In opinion of the management, neither the Company hold any Benami property nor have any proceedings been initiated or pending against the Company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.
- (p) On the basis of information available with the management, the Company is not a willful defaulter.
- (q) During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.
- (r) The other additional disclosures and information (not specifically disclosed) as required by Schedule III are either NIL or not applicable.
- (s) The title deeds of the immovable properties are held in the name of the Company.
- (t) In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act, 1956.

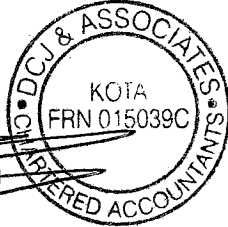



- (u) The Company has created charge with the Registrar of Companies for the loan taken by the company.
- (v) The company has borrowed funds from Central Bank of India against securities given by the company.
- (w) During the year, the company has not traded or invested in crypto currency or virtual currency.
- (x) (a) The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Company has not received any fund from person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (y) Previous year figures have been regrouped/re-arranged wherever considered necessary.



SIGNATURE TO NOTE NO. '1' TO '2' FORM AN INTEGRAL PART OF THE ACCOUNTS.

For D C J & Associates
Chartered Accountants
Firm Registration Number
015039c




Saurabh Jain
(Partner)

M. No. 515297

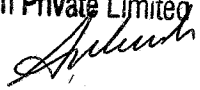
UDIN: 22515297BATOYV9401

Place: Kota


Date: 18/09/2022

For and on behalf of the board
Morpawala Realcon Private Limited

For Morpawala Realcon Private Limited


Ankush Gupta
(Director)
03124376

For Morpawala Realcon Private Limited


Devkinandan Gupta
(Director)
00809256

Director