

# Jaykay Enterprises Ltd.

CIN:L99999UP1961PLC001187

Regd. Office: Kamla Tower, Kanpur-208001 (INDIA)

Phones: +91 512 2371478 - 81, Fax: +91 512 2332665

Email: prabhat.mishra@jkcement.com

Web: www.jaykayenterprises.com

Jaykay Ent./CS/209/2019/BM-5/

Date: November 14, 2019

The Bombay Stock Exchange Ltd.  
Corporate Relationship Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,

**Mumbai - 400 001**

Scrip Code: 500306

Fax No. 022 - 22722041, 22722039, 22723132

**Through: On-line**

Dear Sir,

**In Re: Regulation 30, Regulation 33 & Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Sub: Outcome of the Board Meeting (5 of 2019) held on November 14, 2019**

Pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company in their Board Meeting held today has *inter alia* considered, approved and taken on record the Consolidated and Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2019. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith aforesaid Results along with Limited Review Report of the Auditors thereon. A copy of the above is uploaded in the Company's website [www.jaykayenterprises.com](http://www.jaykayenterprises.com).

**The meeting commenced at 12.30 PM and concluded at 2.10 P.M.**

Kindly take a note of the same and inform the Members accordingly.

Thanking you,

Yours faithfully,

**For Jaykay Enterprises Ltd.,**



**(Prabhat Kumar Mishra)**

**Sr. Manager (Legal) & Company Secretary**

M. No. ACS-29900

**Encls: As Above**



# Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

( Regd. Office : Kamla Tower, Kanpur 208 001 )

Ph.No.+91 512 2371478-81 \* Fax : +91 512 2399854 website www.jaykayenterprises.com  
E-mail : prabhat.mishra@jkcement.com

## Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2019

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2019 Audited
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	<b>Income from Operations</b>						
	i. Operating Income	7.50	7.50	7.50	15.00	15.00	30.60
	ii. Other Income	132.07	141.11	166.39	273.18	325.89	632.41
	<b>Total Revenue</b>	<b>139.57</b>	<b>148.61</b>	<b>173.89</b>	<b>288.18</b>	<b>340.89</b>	<b>663.01</b>
2.	<b>Expenses :</b>						
	i. Employee benefits expenses	51.44	65.03	59.88	116.47	119.98	259.60
	ii. Finance Cost	-	-	0.01	-	0.01	0.01
	iii. Depreciation	2.44	2.43	2.76	4.87	4.53	9.09
	iv. Rent Paid	14.25	14.25	14.25	28.50	28.50	57.00
	v. Other Expenses	69.81	56.17	70.10	125.98	133.21	246.28
	<b>Total Expenses</b>	<b>137.94</b>	<b>137.88</b>	<b>147.00</b>	<b>275.82</b>	<b>286.23</b>	<b>571.98</b>
3.	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
4.	<b>Exceptional Items</b>	-	-	-	-	-	-
5.	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
6.	<b>Extraordinary Items</b>	-	-	-	-	-	-
7.	<b>Profit/(Loss) before Tax</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
8.	<b>Tax Expense</b>						
	- Current Tax	-	-	-	-	-	21.68
	- Tax Adjustment of earlier year	-	-	-	-	-	-
9.	<b>Net Profit/(Loss) for the period</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>69.35</b>
10.	<b>Other Comprehensive Income</b>	(208.94)	(49.52)	(74.69)	(258.46)	(611.32)	(770.06)
11.	<b>Total Comprehensive Income</b>	(207.31)	(38.79)	(47.80)	(246.10)	(556.66)	(700.71)
12.	<b>Paid-up Equity Share Capital</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>
	Face Value of ₹ 1/- Per Share						
13.	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.</b>	-	-	-	-	-	5,259.04
14.	<b>Earning per Equity share of ₹ 1/- each</b>						
	Basic / Diluted Per Share ₹	(0.56)	(0.10)	(0.13)	(0.66)	(1.50)	(1.89)
	( Not Annualized )						

# Jaykay Enterprises Ltd.

Statement of Assets and Liabilities as at 30th September, 2019

₹ /Lacs


Sl. No.	Particulars	As at 30-09-019	As at 31-03-2019
I.	<b>ASSETS</b>		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	42.07	45.47
	(b) Investment Property	65.83	67.03
	(c) Financial Assts		
	i). Investment	1,581.63	1,839.84
	ii). Others	150.00	248.46
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	2,585.10	2,138.34
	ii). Loans	997.00	1,316.08
	(c). Current Tax Assets ( Net )	114.25	96.41
	(d). Other Current Assets	210.81	66.16
	<b>Total - Assets</b>	<b>5,772.40</b>	<b>5,843.50</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	(1). Equity		
	(a). Share Capital	371.35	371.35
	(b). Other Equity	5,012.94	5,259.03
	(2). Non Current Liabilities		
	(a). Long Term Provisions	22.98	22.98
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	185.11	9.60
	(b). Other Current Liabilities	153.77	143.09
	(c). Provisions	26.25	37.45
	<b>Total - Equity and Liabilities</b>	<b>5,772.40</b>	<b>5,843.50</b>

**NOTES :**

1. The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 14th November, 2019.
2. The figures of previous period / year have been re-grouped, wherever necessary.
3. Income Tax liability if any, shall be accounted for at the year end.

For and on behalf of Board of Directors

Place : Kanpur  
Dated : November 14th, 2019.

  
ASHOK GUPTA  
Managing Director  
( DIN NO.00135288 )



**JAYKAY ENTERPRISES LIMITED****CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2019**

	2019-2020 ₹	2018-2019 ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	12,35,682	91,02,796
Adjusted for		
Depreciation	4,87,115	9,08,640
Interest	51	607
Interest Received	(1,70,98,027)	(4,24,42,625)
Dividend Income	(5,28,237)	(6,20,457)
Loss/Assets Written Off	-	11,858
OCI Adjustment	(24,500)	(49,000)
Provisions / Balances written back	-	(45,972)
Profit on sale of Investment ( Net )	(3,000)	-
Operating Profit/(Loss) before Working Capital Changes	(1,59,30,916)	(3,31,34,153)
Adjusted for		
( Increase)/Decrease in Loans & Advances	2,70,30,442	3,71,09,086
Increase/(Decrease) in Trade Payables & Other Liabilities	1,74,99,278	(63,95,337)
Cash Generated from Operations	2,85,98,804	(24,20,404)
Refund /( Income Tax Payment )	(7,60,833)	(17,90,253)
Net Cash from Operating Activities	2,78,37,971	(42,10,657)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of Fixed Assets	(26,500)	(7,69,488)
Investment in Associate Company	-	(3,38,95,174)
Sale of Investments (Net)	3,600	-
Interest Income	64,86,598	3,83,22,765
Dividend Income	5,28,237	6,20,457
Net Cash From Investing Activities	69,91,935	42,78,560
<b>C. CASH FLOW USED IN FINANCING ACTIVITIES</b>		
Interest Paid	(51)	(607)
Net Cash Used In Financing Activities	(51)	(607)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3,48,29,855	67,296
Opening Balance of Cash and Cash Equivalents	23,86,80,414	23,86,13,118
Closing Balance of Cash and Cash Equivalents	27,35,10,269	23,86,80,414

**Notes :**

- Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.
- Reconciliation of cash and cash equivalent :  
Cash and cash equivalent as per Note No.6

1,32,81,546

1,23,08,137

Place : Kanpur  
Date : 14th November, 2019



# GUPTA VAISH & CO.

CHARTERED ACCOUNTANTS

## Limited Review Report on Unaudited standalone Quarterly and year to date results of Jaykay Enterprises Limited pursuant to the Regulation 33 and 101 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015


Review report to,  
The Board of Directors of  
Jaykay Enterprises Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Jaykay Enterprises Limited for the period ended September 30, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. Attention is drawn to the fact that the statement of cash flow for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these financial results have been approved by the Board of Directors of the Company, but have not been subjected to review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14/11/2019  
Place: Kanpur

For -Gupta Vaish & Co.  
Chartered Accountants  
Registration Number: 005087C  
  
Rajendra Kumar Gupta  
(PARTNER)  
Membership Number: 73250  
UDIN 19073250AAAAAY8507

# Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187  
( Regd. Office : Kamla Tower, Kanpur 208 001 )

Ph.No.+91 512 2371478-81 \* Fax : +91 512 2399854 website www.jaykayenterprises.com  
E-mail : prabhat.mishra@jkcement.com

## Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2019

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2019 Audited
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	<b>Income from Operations</b>						
	i. Operating Income	7.50	7.50	7.50	15.00	15.00	30.60
	ii. Other Income	132.07	141.11	166.39	273.18	325.89	632.41
	<b>Total Revenue</b>	<b>139.57</b>	<b>148.61</b>	<b>173.89</b>	<b>288.18</b>	<b>340.89</b>	<b>663.01</b>
2.	<b>Expenses :</b>						
	i. Employee benefits expenses	51.44	65.03	59.88	116.47	119.98	259.60
	ii. Finance Cost	-	-	0.01	-	0.01	0.01
	iii. Depreciation	2.44	2.43	2.76	4.87	4.53	9.09
	iv. Rent Paid	14.25	14.25	14.25	28.50	28.50	57.00
	v. Other Expenses	69.81	56.17	70.10	125.98	133.21	246.28
	<b>Total Expenses</b>	<b>137.94</b>	<b>137.88</b>	<b>147.00</b>	<b>275.82</b>	<b>286.23</b>	<b>571.98</b>
3.	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
4.	<b>Exceptional Items</b>	-	-	-	-	-	-
5.	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
6.	<b>Extraordinary Items</b>	-	-	-	-	-	-
7.	<b>Profit/(Loss) before Tax</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>91.03</b>
8.	<b>Tax Expense</b>						
	- Current Tax	-	-	-	-	-	21.68
	- Tax Adjustment of earlier year	-	-	-	-	-	-
9.	<b>Net Profit/(Loss) for the period</b>	<b>1.63</b>	<b>10.73</b>	<b>26.89</b>	<b>12.36</b>	<b>54.66</b>	<b>69.35</b>
10.	<b>Share of Profit/(Loss) of Associates</b>	12.87	(5.55)	70.27	7.32	(46.41)	184.81
11.	<b>Other Comprehensive Income</b>	(207.74)	(48.31)	(74.69)	(256.05)	(611.32)	(763.04)
12.	<b>Total Comprehensive Income</b>	<b>(193.24)</b>	<b>(43.13)</b>	<b>22.47</b>	<b>(236.37)</b>	<b>(603.07)</b>	<b>(508.88)</b>
13.	<b>Paid-up Equity Share Capital</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>
	Face Value of ₹ 1/- Per Share						
14.	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.</b>	-	-	-	-	-	7,886.74
15.	<b>Earning per Equity share of ₹ 1/- each</b> Basic / Diluted Per Share ₹ ( Not Annualized )	(0.52)	(0.12)	0.06	(0.64)	(1.62)	(1.37)



*(Handwritten Signature)*

# Jaykay Enterprises Ltd.

Statement of Consolidated Assets and Liabilities as at 30th September, 2019

₹ /Lacs

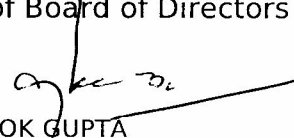
Sl. No.	Particulars	As at 30-09-019	As at 31-03-2019
I.	<b>ASSETS</b>		
	<b>(1). Non-Current Assets</b>		
	(a) Property, Plants and Equipments	42.07	45.47
	(b) Investment Property	65.83	67.03
	(c) Financial Assts		
	i). Investment	2,644.69	4,467.55
	ii). Others	150.00	248.46
	<b>(2). Current Assets</b>		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	2,585.10	2,138.34
	ii). Loans	997.00	1,316.08
	(c). Current Tax Assets ( Net )	114.25	96.41
	(d). Other Current Assets	210.81	66.16
	<b>Total - Assets</b>	<b>6,835.46</b>	<b>8,471.21</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>(1). Equity</b>		
	(a). Share Capital	371.35	371.35
	(b). Other Equity	6,076.00	7,886.74
	<b>(2). Non Current Liabilities</b>		
	(a). Long Term Provisions	22.98	22.98
	<b>(3). Current Liabilities</b>		
	(a). Financial Liabilities		
	i). Trade Payables	185.11	9.60
	(b). Other Current Liabilities	153.77	143.09
	(c). Provisions	26.25	37.45
	<b>Total - Equity and Liabilities</b>	<b>6,835.46</b>	<b>8,471.21</b>

## NOTES :

1. The above un-audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 14th November, 2019.
2. The figures of previous period / year have been re-grouped, wherever necessary.
3. Income Tax liability if any, shall be accounted for at the year end.

For and on behalf of Board of Directors

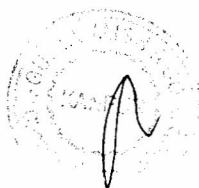
Place : Kanpur  
Dated : November 14th, 2019.

  
ASHOK GUPTA  
Managing Director  
( DIN NO.00135288 )



**JAYKAY ENTERPRISES LIMITED****CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2019**

	2019-2020 ₹	2018-2019 ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	19,68,119	2,75,83,980
Adjusted for		
Adjustment of Capital Reserve	(70,13,823)	(1,49,23,210)
Depreciation	4,87,115	9,08,640
Interest	51	607
Interest Received	(1,70,98,027)	(4,24,42,625)
Dividend Income	(5,28,237)	(6,20,457)
Loss/Assets Written Off	-	11,858
OCI Adjustment	1,61,669	3,23,338
Provisions / Balances written back	-	(45,972)
Profit on sale of Investment ( Net )	(3,000)	-
Operating Profit/(Loss) before Working Capital Changes	<u>(2,39,94,252)</u>	<u>(5,67,87,821)</u>
Adjusted for		
( Increase)/Decrease in Loans & Advances	2,70,30,442	3,71,09,086
Increase/(Decrease) in Trade Payables & Other Liabilities	<u>1,74,99,278</u>	<u>(63,95,337)</u>
Cash Generated from Operations	2,25,03,587	15,09,908
Refund /( Income Tax Payment )	<u>(7,60,833)</u>	<u>(17,90,253)</u>
Net Cash Used in Operating Activities	<u>2,17,42,754</u>	<u>(2,80,345)</u>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of Fixed Assets	(26,500)	(7,69,488)
Investment in Associates Company	-	(3,38,95,174)
Sale of Investments (Net)	3,600	-
Adjustment/movement in Investments	60,95,217	(39,30,312)
Interest Income	64,86,598	3,83,22,765
Dividend Income	<u>5,28,237</u>	<u>6,20,457</u>
Net Cash From Investing Activities	<u>1,30,87,152</u>	<u>3,48,248</u>
<b>C. CASH FLOW USED IN FINANCING ACTIVITIES</b>		
Interest Paid	<u>(51)</u>	<u>(607)</u>
Net Cash Used In Financing Activities	<u>(51)</u>	<u>(607)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3,48,29,855	67,296
Opening Balance of Cash and Cash Equivalents	23,86,80,414	23,86,13,118
Closing Balance of Cash and Cash Equivalents	27,35,10,269	23,86,80,414
<b>Notes :</b>		
1. Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.		
2. Reconciliation of cash and cash equivalent :		
Cash and cash equivalent as per Note No.6	1,32,81,546	1,23,08,137



Place : Kanpur  
Date : 14th November, 2019.



**Independent Auditor's Review Report On consolidated unaudited quarterly and year to date results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

**The Board of Directors of  
Jaykay Enterprises Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its Associates (the Parent and its Associates together referred to as "the Group"), and its share of the net profit after tax of its associate for the quarter and half year ended September 30, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated Financial Results for the corresponding quarter ended September 30, 2018 and the corresponding period from 01-04-2018 to 30-09-2018 as reported in these Financial Results have been approved by the Board of Directors but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 following entities:

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company
J K Cottan Limited	Associates Company
Nebula3D Services Private Limited	Associates Company

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 other auditors referred to in paragraph 6 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.

The consolidated unaudited financial results also includes the Group's share of net Loss after tax of Rs.0.68 Lacs and Rs.6.48 Lac and total comprehensive loss of Rs.0.68 Lacs and Rs.6.48Lacs for the quarter ended 30th Sept.2019 and for the period from to01-04-2019 to 30-09-2019 respectively, as considered in the consolidated unaudited financial results, in respect of one associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associates , is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

**Date: 14/11/2019**  
**Place: Kanpur**



**For -Gupta Vaish & Co.**  
**Chartered Accountants**  
**FRN: 0005087C**  
*Rajendra Kumar Gupta*  
**Rajendra Kumar Gupta**  
**(PARTNER)**

**M. No.: 073250**

**UDIN NO.: 19073250AAAAAZ1666**