

Standalone Financial Statements

Independent Auditors' Report

To
The Members of
Greenply Industries Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Greenply Industries Limited ("the Company"), which comprise the standalone balance sheet as at 31 March 2020, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("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 31 March 2020, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section

143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditors' Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act 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 on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Description of Key Audit Matter

Revenue recognition – dealers’ incentives

See note 3(k) and 25 to the standalone financial statements

The key audit matter	How the matter was addressed in our audit
The Company gives incentives to its dealers through various schemes.	In view of the significance of the matter we applied the following audit procedures in this area, among others, to obtain sufficient appropriate audit evidence: <ul style="list-style-type: none"> • Evaluated the appropriateness of the Company’s accounting policy relating to the incentives to its dealers;
Due to various schemes and a large variety of contractual terms across dealers, the estimation of these incentives is complex and involves significant judgement. The amount of such incentive is also significant.	<ul style="list-style-type: none"> • Evaluated the design and implementation of key internal controls over computation of incentives and actual utilisation against the corresponding liability. We also tested the operating effectiveness of such controls for a sample of transactions with special reference to controls;
In view of the above, we determined this matter to be a key audit matter	<ul style="list-style-type: none"> • Evaluated the model used for estimating the liability and also assessed the relevance and reliability of underlying data and assumptions used for estimation; • Performed retrospective review of the management’s estimate by comparing utilisation of incentives with previously recognised corresponding liability. We also considered the developments during the year and subsequent to the year-end (including the impact of COVID 19) that would significantly affect the measurement of the year end incentive liability.

Information Other than the Standalone Financial Statements and Auditors’ Report Thereon

The Company’s management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company’s annual report, but does not include the financial statements and our auditors’ report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management’s and Board of Directors’ Responsibility for the Standalone

Financial Statements

The Company’s Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management and Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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.

Auditors’ Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ 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 standalone 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 standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of

accounting estimates and related disclosures in the standalone financial statements made by the Management and Board of Directors..

- Conclude on the appropriateness of Management and Board of Directors’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 auditors’ report to the related disclosures in the standalone 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 auditors’ 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 standalone financial statements, including the disclosures, and whether the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors’ report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government in terms of section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(A) 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 standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(B) With respect to the other matters to be included in the Auditors' 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 has disclosed the impact of pending litigations as at 31 March 2020 on its financial position in its standalone financial statements - Refer Note 37 (a) to the standalone financial statements;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. The disclosures in the standalone financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in these financial statements since they do not pertain to the financial year ended 31 March 2020.

(C) With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For **B S R & Co. LLP**
Chartered Accountants
 Firm registration No.: 101248W/W-100022

Jayanta Mukhopadhyay
Partner

Place: Kolkata Membership No.: 055757
 Date: 27 June 2020 ICAI UDIN: 20055757AAAABS3876

Annexure A to the Independent Auditors' report on the standalone financial statements of Greenply Industries Limited for the year ended 31 March 2020

(Referred to in paragraph (1) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, a portion of the fixed assets has been physically verified by the management during the year. In our opinion, the frequency of such physical verification is reasonable having regard to the size of the Company and the nature of its assets. As informed to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (ii) According to the information and explanations given to us, the inventory, except goods in transit, have been physically verified by the management, at reasonable intervals, during the year. In our opinion, the frequency of such verification is reasonable. For goods-in-transit as at yearend, subsequent receipts of goods have been verified. The discrepancies noticed on verification between the physical stocks and the book records were not material and has been adjusted in the books of account.
- (iii) According to the information and explanations

given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of paragraph 3(iii) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us, the Company has not given any loans, guarantees or securities during the year that would attract provisions of Section 185 of the Act. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 186 of the Act with respect to investments made, loans given and guarantee provided. The Company has not provided any security that would attract provisions of Section 186 of the Act.

(v) According to the information and explanations given to us, the Company has not accepted deposits from the public as per the directives issued by the Reserve Bank of India under the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder. Accordingly, the provisions of paragraph 3(v) of the Order is not applicable to the Company.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148 (1) of the Companies Act, 2013 for any of the products manufactured by the Company. Accordingly, the provisions of paragraph 3(vi) of the Order are not applicable to the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Goods and Services tax, Duty of customs, Cess and other material statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities. As explained to us by the management, the Company did not have any dues in respect of Sales-tax, Service tax, Duty of excise and Value added tax.

According to the information and explanations

given to us, no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Service tax, Duty of customs, Cess and other material statutory dues were in arrears as at 31 March 2020 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of Income-tax, Sales-tax, Service tax, Duty of customs, Duty of excise, Entry tax, Goods and Service tax, Value added tax and Cess which have not been deposited with the appropriate authorities on account of any dispute, except as mentioned below:

Name of the Statute	Nature of the dues	Amount (₹ in lakhs)	Amount paid under protest (₹ in lakhs)	Period to which the amount relates	Forum where dispute is pending
Central Excise Act, 1944	Extra discount and turnover discount in the assessable value	196.93	9.93	April 2014 to March 2016	Commissioner Appeals, Rajkot
Central Excise Act, 1944	Wrong availment of service tax on direct sale	5.54	-	March 2006 to September 2007	Customs, Excise and Service Tax Appellate Tribunal, Kolkata
Central Excise Act, 1944	Extra Amount collected in the name of finance charges	11.06	-	April 2002 to February 2005	Customs, Excise and Service Tax Appellate Tribunal, Kolkata
Central Excise Act, 1944	Disallowance of Discounts	248.90	15.73	September 2009 to March 2010	Customs, Excise and Service Tax Appellate Tribunal, Kolkata
West Bengal Sales Tax Act, 1994	Disallowance of Input Vat and Purchase Tax	16.29	16.29	April 2005 to March 2006	West Bengal Commercial Taxes Appellate and Revision Board
West Bengal Sales Tax Act, 1994	Disallowance of Input Vat and Purchase Tax	296.57	1.88	April 2008 to March 2009	West Bengal Taxation Tribunal
West Bengal VAT Rules, 2005	Mismatch in VAT purchases and sales	17.59	1.79	April 2017 to June 2017	Additional Commissioner of Sales Tax, Kolkata
West Bengal Tax on Entry of Goods into Local Areas Act, 2012	Entry tax	692.83	-	July 2013 to December 2014	Hon'ble Calcutta High Court
Central Sales Tax Act, 1956	Sales Tax (For short submission of Declaration Form C)	8.72	-	April 2005 to March 2006	West Bengal Commercial Taxes Appellate and Revision Board
Central Sales Tax Act, 1956	Sales Tax (For Non allowance of Declaration Form C and F)	74.63	-	April 2008 to March 2009	Hon'ble Calcutta High Court
Central Sales Tax Act, 1956	Sales Tax (For short submission of Declaration Form C)	16.78	1.38	April 2015 to March 2016	Senior Joint Commissioner, Corporate Kolkata

Name of the Statute	Nature of the dues	Amount (₹ in lakhs)	Amount paid under protest (₹ in lakhs)	Period to which the amount relates	Forum where dispute is pending
Central Sales Tax Act, 1956	Sales Tax (For short submission of Declaration Form C and interest)	62.62	6.07	April 2016 to March 2017 and April 2017 to June 2017	Joint Commissioner, Commercial Taxes Kolkata
Central Sales Tax Act, 1956	Sales Tax (For non-submission of Declaration Form C, F and interest)	980.69	-	April 2015 to March 2016	Asst. Commissioner Commercial Taxes Delhi
Kerala VAT Act, 2003	Sales Tax (Tax and Interest charged on Escaped Turnover)	2.74	-	April 2013 to March 2015	Asst. Commissioner, Special Circle- III, Ernakulam
Madhya Pradesh VAT Act, 2002	Denial of Value Added Tax Input	1.33	0.27	April 2014 to March 2015	Madhya Pradesh Commercial Taxes Appellate and Revision Board
Bihar Value Added Tax Act, 2005	Denial of Entry Tax Credit	87.93	-	April 2008 to March 2010 April 2011 to March 2012	Joint Commissioner of Commercial Taxes (Appeals), Patna
Delhi Value Added Tax Act, 2004	Sales Tax (For Non allowance of Declaration Form "C")	14.47	10.73	April 2014 to March 2015	Department of Trade and Taxes, Delhi
Gujarat Value Added Tax Act, 2002	Disallowance of Input tax	8.83	1.76	April 2014 to March 2015	Deputy Commissioner, Commercial Tax, Ahmedabad
Gujarat Value Added Tax Act, 2002	Sales Tax (For short submission of Declaration Form C)	351.64	50.00	April 2014 to March 2015	Deputy Commissioner, Commercial Tax, Ahmedabad
Gujarat Value Added Tax Act, 2003	Sales Tax (For short submission of Declaration Form C)	427.83	10.00	April 2012 to March 2014	Gujarat Sales Tax Tribunal
Gujarat Value Added Tax Act, 2003	Disallowance of Input tax due to Mismatch	146.78	-	April 2013 to March 2014	Gujarat Sales Tax Tribunal
Maharashtra Value Added Tax Act, 2002	Disallowance of Input tax due to Mismatch	3.39	-	April 2015 to March 2016	Deputy Commissioner of Sales Tax, Mumbai
Central Sales Tax Act, 1956	Sales Tax (For short submission of Declaration Form C and Interest)	7.49	-	April 2015 to March 2016	Deputy Commissioner of Sales Tax, Mumbai
Income Tax Act, 1961	Disallowance of expenses and transfer pricing adjustments	24.40	-	Assessment year – 2013-14 and 2014-15	Commissioner of Income Tax (CIT), Appeals, Kolkata

- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company did not have any outstanding loan or borrowings from financial institutions or government or debenture holders
- (ix) According to the information and explanations given to us and based on our examination of the records of the Company, the Company did not raised any money by way of initial public offer or further public offer (including debt instruments) and terms loans during the year. Accordingly, the provisions of paragraph 3(ix) of the Order are not applicable to the Company.
- (x) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- (xi) According to the information and explanations given to us and based on our examination of the records, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, the provisions of paragraph 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 the related parties are in compliance with Sections 177 and 188 of the Act, wherever applicable, and the details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

- (xiv) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of paragraph 3(xiv) of 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 non-cash transactions with directors or persons connected with them as per Section 192 of the Act. Accordingly, the provisions of paragraph 3(xv) of the Order are not applicable to the Company.
- (xvi) According to the information and explanations given to us the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934. Accordingly, the provisions of paragraph 3(xvi) of the Order are not applicable to the Company.

For **B S R & Co. LLP**
Chartered Accountants
 Firm registration No.: 101248W/W-100022

Jayanta Mukhopadhyay
Partner
 Place: Kolkata Membership No.: 055757
 Date: 27 June 2020 ICAI UDIN: 20055757AAAABS3876

Annexure B to the Independent Auditors' report on the standalone financial statements of Greenply Industries Limited for the year ended 31 March 2020

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act.

[Referred to in paragraph 1(A) (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date]

Opinion

We have audited the internal financial controls with reference to financial statements of Greenply Industries Limited ("the Company") as of 31 March 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference

to financial statements and such internal financial controls were operating effectively as at 31 March 2020, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial

controls with reference to financial statements.

Meaning of Internal Financial controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For **B S R & Co. LLP**
Chartered Accountants
 Firm registration No.: 101248W/W-100022

Jayanta Mukhopadhyay
Partner
 Place: Kolkata Membership No.: 055757
 Date: 27 June 2020 ICAI UDIN: 20055757AAAABS3876