

CINDRELLA HOTELS LIMITED :: KOLKATA

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019

Note : 2 Investment Property

Sr.No	Particulars	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
1	Chalsa Project (Land)	2,632,619.00		2,632,619.00	
2	Chalsa Building	6,255,731.00		6,091,044.00	
	Total	8,888,350.00		8,723,663.00	

Land and Building at Chalsa held for capital appreciation purposes and have been classified as investment property. During the year lease rent of the property has been capitalized

Note : 3 Investment in Financial Instruments

Sr. No	Particulars	Face Value	Current Year		Previous Year	
			QTY	Rs.	QTY	Rs.
	Non Trade Investments					
	Investment in Equity Instruments					
1	Cindrella Financial Services Ltd	10.00	546,950.00	5,184,921.01	546,950.00	5,184,921.01
2	Dynamic Port. Mg. & Services Ltd	10.00	-	-	120,000.00	187,200.00
3	J.G. Foundry Ltd	10.00	-	-	1,100.00	11,000.00
4	Steller Drugs Ltd	10.00	-	-	1,200.00	12,000.00
5	Orissa Luminaries Ltd	10.00	-	-	2,500.00	25,000.00
6	Bhuvan Tripura Industries Ltd	10.00	-	-	1,900.00	19,000.00
7	Patel Engineering Co	10.00	-	-	550.00	33,151.25
8	Gujarat Optical Communications Ltd	10.00	-	-	300.00	3,618.00
	Total			5,184,921.01		5,475,890.26

The Company subsequently measures all equity investments (other than the investment in subsidiaries, joint ventures and associates which are measured at cost) at fair value. For these investments, the Company has elected the fair value through Other Comprehensive Income irrevocable option since these investments are not held for trading. Where the Company has elected to present fair value gains and losses on equity investments in Other Comprehensive Income ("FVOCI"), there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the Company's right to receive payment is established. When the equity investment is derecognised, the cumulative gain or loss previously recognised in Other Comprehensive Income is reclassified from Other Comprehensive Income to the Retained Earnings directly. Cindrella Financial Services Limited is an associate of Cindrella Hotels Limited holding 31.068% shares in it.

Note : 4 Loans

Sr. No	Particulars	Rs.	
		Current Year	Previous Year
A	Capital Advances (For Land) (Unsecured & Considered Good)		
	For Land	-	65,000.00
	Shyamal Roy	530,000.00	530,000.00
	Total (A)	530,000.00	595,000.00
B	Security Deposits		
	Electricity		
	West Bengal State Electricity Deposit Limited	845,760.00	845,760.00
	Gas Security		
	Bharat Petroleum Corporation Limited	9,100.00	9,100.00
	Telephone		
	BSNL	2,000.00	2,000.00
	Reliance	3,000.00	3,000.00
	Bar Security	83,334.00	83,334.00
	Siliguri Internet & Cable TV (P) Ltd.	2,000.00	2,000.00
	Joy Service Station	15,000.00	15,000.00
	Coffee Day Global Ltd.	25,000.00	25,000.00
	Total (B)	985,194.00	985,194.00
	Total	1,515,194.00	1,580,194.00

Note : 5 Inventories

Sr. No	Particulars	Rs.	
		Current Year	Previous Year
A	Finished Goods		
1	Food, Beverages etc	841,727.11	427,901.05
2	Bar Items	556,073.00	315,087.00
	Total	1,397,800.11	742,988.05
B	Stores & Spares		
1	Consumable Stores	638,767.10	555,574.12
2	Linen Sheets	1,743,010.47	1,639,076.13
3	Crockeries & Utensils	2,278,452.25	1,974,090.18
	Total	4,660,229.82	4,168,740.43
	Total	6,058,029.93	4,911,728.48

Inventories have been valued at lower of Cost or Net Realisable Value. Inventories have been classified as consumable stores, bar items, linen sheets, crockeries, utensils and food & beverages. Cost includes the fair value of consideration paid including duties and taxes (other than those refundable), inward freight, and other expenditure directly attributable to the purchase. Trade discounts and rebates are deducted in determining the cost of purchase.

Note : 6 Trade Receivables

Sr. No	Particulars	Rs.	
		Current Year	Previous Year
	Unsecured		
	Considered good	1,151,824.15	2,013,399.56
	Total	1,151,824.15	2,013,399.56

Note : 7 Cash & Cash Equivalents			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Balance with Banks		
	Axis Bank, Siliguri (A/c No. 5623) (BRS attached)	911,085.66	577,228.70
	SBI Bank, Siliguri (A/c No. 38297626561)	237,585.45	
	Total	1,148,671.11	
B	Cash in Hand	1,292,015.41	81,029.81
	Total	2,440,686.52	658,258.51

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Note : 8 Loans			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Loans & Advances		
	Orient Beverages Ltd.	2,500,000.00	-
	Varsace Apparels Pvt. Ltd.	2,500,000.00	-
	Total (B)	5,000,000.00	-

Note : 9 Other Current Assets			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Advances (Unsecured & Considered good)		
1	Prepaid Expenses	839,965.00	710,727.00
2	Against Bonus	-	38,218.00
3	Against Expenses	12,897.00	121,057.00
4	To Staffs	640,969.00	705,599.00
5	Advance to Suppliers	991,791.68	262,172.00
6	Income Tax Refundable (A.Y.-2018-19)	36,730.16	40,505.01
7	Input Tax Credit (GST)	495,449.42	-
8	TCS Credit (GST)	12,712.98	-
9	Electronic Cash Ledger (GST)	400.00	-
	Total	3,030,915.24	1,878,278.01

CINDRELLA HOTELS LIMITED :: KOLKATA
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019

Note : 10(A) Equity Share Capital			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
	Equity shares of Rs. 10 each issued, subscribed and partly paid:		
	As at March 31, 2018	3,600,000.00	35,647,250.00
	As at March 31, 2019	3,600,000.00	35,647,250.00

Note : 10(B) Other equity
B. Other Equity

PARTICULARS	Other Equity				Total
	Reserve & Surplus	Equity Instruments through other comprehensive income	Other Comprehensive Income	Other items of other comprehensive income	
	Securities Premium	Capital reserve	Retained Earnings	Equity Instruments through other comprehensive income	Other items of other comprehensive income
Balance as at April 1, 2018	6,248,900.00	31,253,611.60	(1,355,497.45)	-	36,147,014.15
Profit for the Year		2,784,687.93			2,784,687.93
Provision for Tax adjusted from A.Y. 18-19			(14,808.00)		(14,808.00)
TDS adjusted from A.Y. 18-19					-
Equity instruments through other comprehensive income			1,355,497.45		1,355,497.45
Balance as at March 31, 2019	-	6,248,900.00	34,023,491.53	-	40,272,391.53

Details of shareholders holding more than 5% equity shares:

Name of Share Holder	As on 31st March 2019		As on 31st March 2018	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Arrow Hotels & Resorts Pvt. Ltd	235,000.00	6.528%	235,000.00	6.528%
Cindrella Tea Ltd.	332,400.00	9.233%	332,400.00	9.233%
Cindrella Financial Services Ltd.	1,118,439.00	31.068%	1,118,439.00	31.068%
Vivek Baid	860,995.00	23.917%	860,995.00	23.917%

Note : 11 Deposits			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Security Deposit (On Health Club memberships refundable on surrender of memberships)		
	Opening Balance	6,134,687.00	6,034,687.00
	Additions	80,000.00	100,000.00
	Refunded	-	-
	Total	6,214,687.00	6,134,687.00

Note : 12 Deferred Tax Liabilities (Net)			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Timing Difference		
	WDV as per Companies Act	60,594,715.15	61,353,750.03
	WDV as per Income Tax Act	54,850,035.67	54,957,774.90
		5,744,679.48	6,395,975.13
B	Deferred Tax Assets/Liabilities		
	Opening Balance of Deferred Tax Liability b/f	1,662,953.53	1,852,054.74
	Less: Deferred Tax Asset for the year	169,336.87	189,101.21
	Total	1,493,616.67	1,662,953.53

"Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements.

"Deferred income tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised. "Deferred tax liabilities are generally recognized for all taxable temporary differences except in respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures where the timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future. "The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred income tax asset to be utilised." Deferred tax liabilities and assets are measured at tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period. "Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis. "

Note : 13 Borrowings			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Loans Repayable on Demand		
	From Banks		
	State Bank of India	-	3,849,644.37
	Sevoke Road, Siliguri Branch (Cash Credit A/c No: 30022071144)		
	Total	-	3,849,644.37

(Note: It has been certified by the management that there are no suppliers which fall under the category of Micro & Small as per the MSME Act.

Note : 14 Trade Payables			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
1	Trade Payables	1,062,625.00	231,857.00
	Total	1,062,625.00	231,857.00

(Note: It has been certified by the management that there are no suppliers which fall under the category of Micro & Small as per the MSME Act.

Note : 15 Other Current Liabilities			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Other Payables		
1	ESI Payable	43,936.00	39,705.00
2	Professional Tax Payable	2,360.00	2,100.00
3	Provident Fund Payable	109,914.00	99,930.00
4	TDS Payable	1,753.00	3,382.00
5	Salary Payable	609,446.00	521,373.00
6	Electricity Charges Payable	184,773.00	201,460.00
7	GST Payable	347,733.00	444,938.00
8	Tour Expenses Payable	-	20,938.00
9	Advance against investment property (Neora River valley (P) Ltd.)	7,100,000.00	1,100,000.00
10	Advances Against Services	577,446.36	914,499.80
		8,977,361.36	3,348,325.80
	Total	8,977,361.36	3,348,325.80

Note : 16 Provisions			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Provision for Taxation	1,294,327.00	-
	Less: Advance Income Tax	1,000,000.00	-
	Less: Tax Deducted at Source	141,728.85	-
	Less: Tax Collected at Source	19,393.70	-
		133,204.45	-
B	Provision for Auditors Remuneration	63,500.00	58,000.00
	Total	196,704.45	58,000.00

Note : 17 Revenue from Operations			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Sale of Products [Refer Note (i) below]	23,815,604.98	15,119,313.11
B	Sale of Services [Refer Note (ii) below]	23,984,453.46	31,115,493.99
	Total	47,800,058.44	46,234,807.10

Note (i) Sale of Products comprises:			
	Rs.	Rs.	
Sales (Food & Beverages etc)	19,988,384.03	11,720,473.36	
Sales- Bar	3,827,220.95	3,398,839.75	

Note (ii) Sale of Services comprises:			
	Rs.	Rs.	
Health Club Services	573,357.35	569,957.29	
Park Rent	3,573,461.00	3,554,700.00	
Rent-A-Cab	319,321.65	385,076.76	
Room Rent	18,002,954.99	22,285,574.27	
Tour Sales	1,470,520.00	4,160,714.00	
Other Services	22,908.47	159,471.67	
Laundry	21,930.00	-	

Note : 18 Other Income			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
1	Interest Income	78,252.00	50,508.00
2	Profit on Sale of Mutual Funds	14,092.25	-
	Total	92,344.25	50,508.00
Note : 19 Cost of Materials Consumed			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Consumption of Food & Beverages		
	Opening Stock	427,901.05	459,340.02
	Add: Purchases	8,625,462.06	6,782,380.03
		9,053,363.11	7,241,720.05
	Less: Staff Fooding Expenses	960,913.00	1,085,491.00
	Less: Closing Stock	841,727.11	427,901.05
	Total (A)	7,250,723.00	5,728,328.00
B	Consumption of Bar		
	Opening Stock	315,087.00	630,365.62
	Add: Purchases	1,939,369.90	1,325,651.10
		2,254,456.90	1,956,016.72
	Less: Closing Stock	556,073.00	315,087.00
	Total (B)	1,698,383.90	1,640,929.72
	Total (A)+(B)	8,949,106.90	7,369,257.72
Note : 20 Employees Benefit Expenses			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
A	Salary & Wages		
1	Bonus	1,236,924.00	1,114,600.00
2	Gratuity	212,811.00	160,205.00
3	Leave Encashment	441,306.00	355,750.00
4	Salary & Wages	8,505,866.00	7,791,129.00
	Total (A)	10,396,907.00	9,421,684.00
B	Contribution to Provident & Other Funds		
1	Employee State Insurance	404,297.00	370,084.00
2	Providend Fund	721,351.00	665,991.00
	Total (B)	1,125,648.00	1,036,075.00
C	Staff Welfare Expenses		
1	Staff Fooding Expenses	960,913.00	1,085,491.00
2	Staff Incentives	3,206,268.00	3,075,536.00
3	Uniform Allowances	-	280,029.50
4	Others	224,665.00	16,240.00
	Total (C)	4,391,846.00	4,457,296.50
	Total	15,914,401.00	14,915,055.50

Note : 21 Finance Cost			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
	Interest		
1	Interest on Cash Credit Loan	280,435.00	281,473.00
2	Interest on TDS	193.00	301.00
3	Interest on Service Tax	-	14.00
4	Interest	-	10.00
5	Interest on Unsecured Loan	-	86,306.00
	Total	280,628.00	368,104.00
	Total	280,628.00	368,104.00
Note : 22 Other Expenses			
Sr. No	Particulars	Rs. Current Year	Rs. Previous Year
1	Auditors Remuneration [Refer note below (i)]	63,500.00	58,000.00
2	Consumption - Stores etc	1,965,188.00	1,946,189.00
3	Discount & Incentives	1,025,805.89	1,723,063.94
4	Insurance	233,858.00	235,861.00
5	Loss on sale of Share	422,649.28	-
6	Miscellaneous Expenses	1,566,885.84	1,939,701.59
7	Electricity Expenses	2,677,350.00	2,877,349.00
8	Rates & Taxes	1,147,633.63	869,145.94
9	Repairs to Building	933,932.07	627,732.24
10	Repairs to Machinery	931,962.85	1,457,303.66
11	Security Expenses	-	507,468.00
12	TDS paid	-	520.00
13	Tour Expenses	675,467.00	1,044,057.00
14	Tour Hotel Hire Charges	1,498,288.00	976,670.00
15	Travelling & Conveyance	360,604.00	492,279.00
	Total	13,503,124.56	14,755,340.37
	(i) Auditors Remuneration comprises:		
1	Company Law Matters	16,500.00	15,000.00
2	Statutory & Tax Audit	47,000.00	43,000.00

CINDRELLA HOTELS LIMITED

9, MANGOE LANE :: KOLKATA - 700 001.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

23. Basis of Preparation, Critical Accounting Estimates and Judgements, Significant Accounting Policies and Recent Accounting Pronouncements

The financial statements have been prepared on the following basis:

- (a) **Statement of compliance**
In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards (referred to as "Ind AS" hereinafter) notified under the Companies (Indian Accounting Standards) Rules, 2015 with effect from April 1, 2017. Previous periods have been restated to Ind AS. In accordance with Ind AS 101 First time Adoption of Indian Accounting Standard, the Company has presented a reconciliation from the presentation of financial statements under Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP") to Ind AS of Shareholders' equity as at March 31, 2017 and April 1, 2016 and of the comprehensive net income for the year ended March 31, 2017. These financial statements have been prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013.
- (b) **Basis of preparation**
Except for certain financial instruments which are measured at fair value, these financial statements have been prepared on historical cost basis at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Current Assets do not include elements which are not expected to be realised within 1 year and Current Liabilities do not include items which are due after 1 year, the period of 1 year being reckoned from the reporting date.
- (c) **Critical accounting estimates and judgements**
The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires management to make judgements, estimates and assumptions, that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expenses for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements pertain to:

● **Useful lives of property, plant and equipment:**

The Company has estimated useful life of each class of assets based on the nature of assets, the estimated usage of the asset, the operating condition of the asset, past history of replacement, anticipated technological changes, etc. The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

● **Impairment of investments:**

The Company reviews its carrying value of investments at cost or amortised cost annually, or more frequently when there is an indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

● **Income Taxes:**

Deferred tax assets are recognized to the extent that it is regarded as probable that deductible temporary differences can be realized. The Company estimates deferred tax assets and liabilities based on current tax laws and rates and in certain cases, business plans, including management's expectations regarding the manner and timing of recovery of the related assets. Changes in these estimates may affect the amount of deferred tax liabilities or the valuation of deferred tax assets and thereby the tax charge in the Statement of Profit or Loss. Provision for tax liabilities require judgements on the interpretation of tax legislation, developments in case law and the potential outcomes of tax audits and appeals which may be subject to significant uncertainty. Therefore the actual results may vary from expectations resulting in adjustments to provisions, the valuation of deferred tax assets, cash tax settlements and therefore the tax charge in the Statement of Profit or Loss.

SIGNIFICANT ACCOUNTING POLICIES

24. METHOD OF ACCOUNTING:

The Company generally follows the accrual system of accounting. The Accounts are prepared on historical cost basis as a going concern and are consistent with generally accepted accounting practices.

25. INCOME RECOGNITION:

All known incomes are accounted for on accrual basis. Revenue is measured at the fair value of the consideration received or receivable. Revenue comprises sale of rooms, food and beverages and allied services relating to hotel operations.

26. TREATMENT OF EXPENSES:

All known expenses are being accounted for on accrual basis.

27. EMPLOYEE BENEFITS

Defined Contribution Scheme:

The company makes Provident Fund Contribution and Employees State Insurance contribution to defined contribution retirement benefit plans for qualifying employees. Under the scheme the company is required to contribute a specified percentage of the pay roll costs under the schemes for benefits. The amount of ` 7,21,351/- has been recognized as expense under the head Employers Contribution to Provident Fund and ` 6,65,991/- under the head Employers Contribution to ESI.

28. INCOME TAXES:

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in statement of profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

(i) **Current tax:**

Current tax expenses are accounted in the same period to which the revenue and ex-

penses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

29. Statement of Cash Flows

Cash flows are reported using the indirect method, whereby profit/ (loss) before tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash flow for the year are classified by operating, investing and financing activities.

30. RELATED PARTY TRANSACTIONS:

The details regarding related parties and transactions taken place between them during the financial year 2018-19 has been given below:

Name of the	Nature of	Amount of transaction during the	Amount
Related Party	relationship	year/brought forward	outstanding at the end of the financial year 2018-19
Siliguri Auto Works (P) Ltd	Common Key Management Personnel	Opening Balance- Rs. 0 Repayment- Rs. 42,928.00 Sales - Rs. 42,928.00	-
Sapna Shopping Arcade (Prop Sapna Kochar)	Relative of Key Managerial Personnel	Card Sales made through swipe machine in the hotel premises of the company and the amount is paid back through bank. Transaction of Rs.1,03,290/- taken place during the year.	
M/s Raj Publishers (Janpath Samachar)	Enterprise in which Key Managerial Personnel have significant influence	An amount of Rs.4,10,000/- was due for electricity expenses used for office in the premises of the company and the same was duly received. The premises of the party is built up on the land of the company and the same is given as collateral security for CC A/c of SBI(A/c No.30022077144)	

31. Earnings Per Share

Basic earnings per share is computed by dividing the profit or loss after tax by the weighted average number of equity shares outstanding during the year.

Particulars	31.03.2019	31.03.2018
Net Profit for the year (in Rs.)	32,07,337.21	27,38,521.29
Weighted Average Number of equity Shares.	3,564,725	3,564,725
Nominal value of Shares	10/-	10/-
Basic & Diluted earning per share (in Rs.)	0.90	0.77

32. Financial Instruments

(I) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial assets at initial recognition. When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss directly attributable transaction costs. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

(II) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognised initially at fair value, plus, in the case of financial liabilities not at fair value through profit or loss directly attributable transaction costs.

33. Figures of the previous year have been regrouped and/or recasted wherever necessary.

FOR AVIJIT DUTTA & CO.
CHARTERED ACCOUNTANTS
F.R. No. 326719E

PLACE: SILIGURI
Dated: 30th May,2019

[CA. AVIJIT DUTTA]
Proprietor
M. No. 067054