

MDC & ASSOCIATES
Chartered Accountants

(34)
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Independent Auditor's Report

To The Members of Evos Buildcon Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of EvosBuildcon Private Limited ('the Company'), which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit & Loss and the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility 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 and presentation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in

Evos Buildcon Pvt. Ltd.
Kulanga
Kulanga

ASSC
20/08/17



the circumstances but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 2017 and its profit and its cash flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Sub-Section (11) of Section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 and the Cash Flow Statement 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) In our opinion and to the best of our information and according to the explanations given to us, we have no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the Company.
 - f) On the basis of written representations received from the Directors as on 31st March, 2017 taken on record by the Board of Directors, none of the Director is disqualified as on 31st March, 2017, from being appointed as a Director in terms of Section 164(2) of the Act.

Evos Buildcon Pvt. Ltd.
Kalyana Kapatra East



MDC & ASSOCIATES
Chartered Accountants

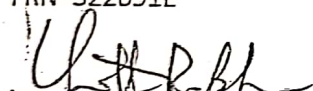
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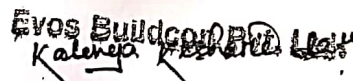
g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014: -

- i. The Company has no pending litigations which would impact on its financial position.
- ii. The Company did not have any long-term contracts including derivatives contracts that require provision under the applicable law or accounting standards, for which there are any material foreseeable losses.
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. The company has provided requisite disclosure in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the company.

For MDC & ASSOCIATES
Chartered Accountants
FRN- 322691E


(CA. C. R. Behera, FCA)
Partner 30/08/17
Membership No.- 058416

Place: Bhubaneswar
Date: 30-08-2017


Evos Buildcon Pvt. Ltd.
Managing Director




Additional Information Annexed to Auditor's Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Evos Buildcon Private Limited on the accounts of the Company for the year ended 31st March, 2017]

In terms of the information and explanations sought by us and given by the Company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

1. In respect of its fixed assets: -
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situations of fixed assets.
 - b) As per the information and explanations given to us, all the assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) The title deeds of immovable properties are held in the name of the Company.
2. As per the information and explanations given to us, the inventories of finished goods, stores, spare parts and raw materials were physically verified at regular intervals by the Management. In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between physical stocks and book records were not material in relation to the operations of the Company.
3. As explained to us, the Company has not granted any loans, secured or unsecured, to any Companies, Firms, Limited Liability Partnership or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013.
4. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and the nature of its business with regard to purchase of inventory and fixed assets and for the sale of goods (and/services). During the course of our audit, except with regard to obtaining confirmations from the respective parties for supplies and services on a periodical basis, we have not observed any continuing failure to correct major weaknesses in internal financial control.
5. The Company has not given any loans, investments, guarantees and security.
6. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit in contravention of Directives issued by Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provision of the Act and the Rules framed there under, where applicable. No order has been passed by the Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
7. It has been explained to us that the maintenance of cost records specified by the Central Government under Section 148(1) of the Companies Act, 2013 is not applicable to this company.


30/08/17

Evos Buildcon Pvt. Ltd.
Kalyana, Reserve Bank
Director

Reserves
Your disc...

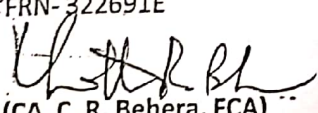


MDC & ASSOCIATES
Chartered Accountants

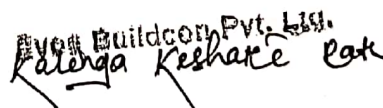
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8. (a) According to the records, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Income Tax, Service Tax, TDS and other material statutory dues applicable To, except the following as at 31.03.2017:-
- | | |
|---------------------|-------------------|
| Service Tax Payable | Rs.59,88,231.03/- |
| TDS Payable | Rs.5,31,400/- |
- (b) According to the information and explanations given to us, no dues of Provident Fund, Investor Education Protection Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cesspending for deposit with appropriate authorities on account of any dispute.
9. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, Bank, Government or dues to debenture holders.
10. The Company has not raised moneys by way of initial public offer or further public offer (including debt instrument).
11. Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the course of our audit, that causes the financial statement to be materially misstated.
12. The provisions of Section 197 read with Schedule V to the Companies Act, 2013 with regard to managerial remuneration is not applicable to this company.
13. The Company is not a Nidhi Company hence this clause is not applicable.
14. Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with Sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.
15. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
16. The Company has not entered into any non-cash transactions with directors/persons connected with him.
17. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For MDC & ASSOCIATES
Chartered Accountants
FRN-322691E


(CA. C. R. Behera, FCA)
Partner 20/08/17
Membership No.- 058416

Place: Bhubaneswar
Date: 30-08-2017


Managing Director

EVOS BUILDCON PRIVATE LIMITED

Plot No.- 780, Maharshee College Road, Sahidnagar, Bhubaneswar-751007

BALANCE SHEET AS AT 31.03.2017

	Note	AS AT 31.03.2017		AS AT 31.03.2016	
I. EQUITY & LIABILITIES					
Share Holders' Funds					
Share Capital	01	5,00,000.00		5,00,000.00	
Reserve & Surplus	02	41,19,768.90		21,36,630.10	
Money Received against Share Warrants		-	46,19,768.90	-	26,36,630.10
Share Application Money Pending Allot.			-		-
Non Current Liabilities					
Long Term Borrowings		-		-	
Deferred Tax Liabilities		95,557.00		95,557.00	
Other Long Term Liabilities		15,15,900.00		-	
Long Term Provisions		-	16,11,457.00	-	95,557.00
Current Liabilities					
Short Term Borrowings		-		35,44,278.00	
Trade Payables		1,09,90,723.50		54,77,610.06	
Other Current Liabilities	03	4,14,10,200.20		2,90,67,605.21	
Short Term Provisions	04	8,11,431.00	5,32,12,354.70	21,969.00	3,81,11,462.27
TOTAL			5,94,43,580.60		4,08,43,649.37
II. ASSETS					
Non Current Assets					
Fixed Asset					
Tangible Assets	05	28,50,013.00		10,73,355.00	
Intangible Assets		-		-	
Capital Work in Progress		-		-	
Intangible Assets under Development		-		-	
Non Current Investments		-		-	
Deferred Tax Assets		-		-	
Long Term Loans & Advances		-		-	
Other Non Current Assets	06	17,30,686.00	45,80,699.00	9,30,022.00	20,03,377.00
Current Assets					
Current Investments		-		-	
Inventories	07	4,15,48,127.26		2,12,46,514.40	
Trade Receivable		54,82,213.00		52,97,903.84	
Cash & Cash Equivalents	08	2,61,791.34		7,75,017.13	
Short Term Loans & Advances	09	75,70,750.00		1,15,20,837.00	
Other Current Assets		-	5,48,62,881.60	-	3,88,40,272.37
TOTAL			5,94,43,580.60		4,08,43,649.37

As per our report of even date.

Bhubaneswar
Date: 30-08-2017

For MDC & ASSOCIATES
Chartered Accountants
FRN- 322691E

(CA. C. R. Behera, FCA)
Partner

Membership No.- 058416

Managing Director

Director

EVOS BUILDCON PRIVATE LIMITED

Plot No.-780, Maharshee College Road, Sahidnagar, Bhubaneswar-751007

PROFIT & LOSS FOR THE YEAR ENDED ON 31.03.2017

Sl.	Particulars	Notes	For year Ended 31.03.2017 Amount(Rs.)	For year Ended 31.03.2016 Amount(Rs.)
	INCOMES:			
I.	Revenue from Operation	10	5,74,15,153.10	3,68,82,601.74
II.	Other Income		-	-
III.	Total Revenue		<u>5,74,15,153.10</u>	<u>3,68,82,601.74</u>
IV.	EXPENSES:			
	Cost of Materials Consumed		-	-
	Purchase of Stock in Trade		5,78,270.00	2,73,321.00
	Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade		(2,03,01,612.86)	(46,06,374.24)
	Employee Benefits Expenses		47,22,844.00	25,15,000.00
	Finance Costs		2,63,051.43	1,21,160.32
	Depreciation & Amortization Expenses		2,35,882.00	2,19,989.00
	Other Expenses	11	6,91,22,148.73	3,70,49,722.34
	Total Expenses		<u>5,46,20,583.30</u>	<u>3,55,72,818.42</u>
V.	Profit before Exceptional, Extraordinary Items & Tax		27,94,569.80	13,09,783.33
	Exceptional Items		-	12,21,386.00
	Profit before Extraordinary Items & Tax		27,94,569.80	88,397.33
	Extraordinary Items		-	-
	Profit before Tax		27,94,569.80	88,397.33
	Tax Expenses:			
	Current Tax		8,11,431.00	21,969.00
	Deferred Tax		-	-
	Total Tax Expense		8,11,431.00	21,969.00
	Profit/(Loss) from Continuing Operation		19,83,138.80	66,428.33
	Profit/(Loss) from Discontinuing Operations		-	-
	Tax Expenses of Discontinuing Operations		-	-
	Profit/(Loss) from Discontinuing Operation (after tax)		-	-
	Profit/(Loss) for the Period		19,83,138.80	66,428.33
	Earning per Share			
	Basic		39.66	1.33
	Diluted		-	-

As per our report of even date.

Bhubaneswar
Date: 30-08-2017

For MDC & ASSOCIATES
Chartered Accountants
FRN- 322691E

(CA. C. R. Behera, FCA)
Partner

Managing Director

Director

Membership No.- 058416

EVOS BUILDCON PRIVATE LIMITED

Plot No-780, Maharshee College Road, Sahid Nagar, Bhubaneswar-751 007

NOTES OF FINANCIAL YEAR 2016-17**Notes-1**

(Attached to and forming part of the Balance Sheet)

CAPITAL FUND:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Authorised Capital (1,00,000 Equity Shares of Rs. 10/- each)	10,00,000.00	10,00,000.00
Issued & Paid-up Capital (50,000 Equity Shares of Rs. 10/- each fully Paid)	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00

Additional Information: Shareholders holding more than 5 percent shares in the company:

Name of Shareholders	As on 31.03.2017		As on 31.03.2016	
	No. of Share	%age	No. of Share	%age
Kalinga Keshari Rath	30,000	60.00%	30,000	60.00%
Rajashree Rath	20,000	40.00%	20,000	40.00%

Notes-2

(Attached to and forming part of the Balance Sheet)

RESERVE & SURPLUS:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
General Reserve	41,19,768.90	21,36,630.10
	41,19,768.90	21,36,630.10

Notes-5

(Attached to and forming part of Balance Sheet)

Depreciation on Fixed Assets as per Companies Act, 2013

Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	As on 01.04.2016	Addition during the Year	Deletion during the year	As on 31.03.2017	As on 01.04.2016	For the Year	As on 31.03.2017	As on 31.03.2016	As on 31.03.2017
Computer & Printer	8,07,135.00	-	-	8,07,135.00	4,53,979.00	1,17,012.00	5,70,991.00	3,53,156.00	2,36,144.00
Electrical Equipm't	3,79,530.00	42,280.00	-	4,21,810.00	1,00,435.00	41,226.00	1,41,661.00	2,79,095.00	2,80,149.00
Furniture & Fixture	6,29,121.25	96,300.00	-	7,25,421.25	1,98,071.25	58,847.00	2,56,918.25	4,31,050.00	4,68,503.00
Office Equipm't	39,766.00	-	-	39,766.00	29,711.00	8,067.00	37,778.00	10,055.00	1,988.00
Motor Vehicle	-	18,73,959.00	-	18,73,959.00	-	10,730.00	10,730.00	-	18,63,229.00
	18,55,552.25	20,12,539.00	-	38,68,091.25	7,82,196.25	2,35,882.00	10,18,078.25	10,73,356.00	28,50,013.00

Depreciation on Fixed Assets as per Income Tax Act, 1961-

Particulars	Rate	W.D.V. as on 01.04.2016	Addition during the Year	Deletion during the year	Addition in First Half	Addition in Second Half	Total	Depreciation during the Year	W.D.V as on 31.03.2017
Computer & Printer	60.00%	1,30,955.00	-	-	-	-	1,30,955.00	78,573.00	52,382.00
Electrical Equipm't	15.00%	2,35,882.00	42,800.00	-	-	42,800.00	2,78,682.00	38,592.00	2,40,090.00
Furniture & Fixture	10.00%	4,87,366.00	96,300.00	-	-	96,300.00	5,83,666.00	53,552.00	5,30,114.00
Office Equipm't	15.00%	17,644.00	-	-	-	-	17,644.00	2,647.00	14,997.00
Motor Vehicle	15.00%	-	18,73,959.00	-	-	18,73,959.00	18,73,959.00	1,40,547.00	17,33,412.00
		8,71,847.00	20,13,059.00	-	-	20,13,059.00	28,84,906.00	3,13,911.00	25,70,995.00

Notes-3
(Attached to and forming part of the Balance Sheet)

OTHER CURRENT LIABILITIES:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Advance from Customers	3,41,93,551.97	2,46,21,770.76
Animesh Basu	-	4,598.20
Directors' Remuneration Payable	1,87,534.00	1,25,000.00
Electricity Charges Payable	-	637.32
EPF Payable	41,024.00	41,024.00
ESIC Payable	4,009.00	4,009.00
House Rent Payable	36,300.00	46,300.00
Legal & Professional Charges Payable	1,07,595.00	98,495.00
News Paper Bill Payable	248.00	-
Repairs & Maintenance Payable	6,000.00	5,000.00
Salary Payable	2,52,977.20	2,29,200.20
Service Tax Payable	59,88,231.03	33,16,092.54
TDS Payable	5,31,400.00	5,11,137.19
Telephone Charges Payable	47,530.00	51,141.00
Vehicle Hiring Charges Payable	13,200.00	13,200.00
PHD Water Charges Payable	600.00	-
	4,14,10,200.20	2,90,67,605.21

Notes-4
(Attached to and forming part of the Balance Sheet)

SHORT TERM PROVISIONS:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Provision for Income Tax		
FY- 2014-15	-	3,07,093.00
FY- 2015-16	-	21,969.00
FY- 2016-17	8,11,431.00	-
	8,11,431.00	3,29,062.00

Notes-6
(Attached to and forming part of the Balance Sheet)

OTHER NON CURRENT ASSET:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Security Deposit	17,30,686.00	9,30,022.00
	17,30,686.00	9,30,022.00

Notes-7
(Attached to and forming part of the Balance Sheet)

INVENTORIES:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Raw Materials	29,40,571.00	23,62,301.00
Stock in Trade	80,33,464.00	76,10,114.00
Work in Progress	3,05,74,092.26	1,12,74,099.40
	4,15,48,127.26	2,12,46,514.40

Note: Inventory includes Land & Land development shown as Stock-in-Trade at a value as certified by the Management.

Notes-8
(Attached to and forming part of the Balance Sheet)

CASH & CASH EQUIVALENT:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Cash at Bank	1,63,848.34	17,114.13
Cash in Hand	97,943.00	7,57,903.00
	2,61,791.34	7,75,017.13

Notes-9
(Attached to and forming part of the Balance Sheet)

SHORT TERM LOANS & ADVANCES:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Advance for Land	52,41,450.00	84,99,501.00
Advance to Staff & Others	23,27,642.00	30,19,678.00
Income Tax Refundable	1,658.00	1,658.00
	75,70,750.00	1,15,20,837.00

Notes-10
(Attached to and forming part of the Profit & Loss Account)

REVENUE FROM OPERATION:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Revenue from Project		
: Evos Palace	73,70,545.20	1,06,06,068.20
: Paras Enclave	1,06,73,866.00	2,60,62,901.00
: Paras Palace	1,25,00,167.96	2,13,632.55
: Paras Avenue	88,67,973.18	-
: Paras Villa	1,30,18,370.74	-
: Paras Residency	49,84,230.01	-
	5,74,15,153.10	3,68,82,601.74

Notes-11

(Attached to and forming part of the Profit & Loss Account)

OTHER EXPENSES:	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Direct Project Expenses	6,45,83,572.73	3,45,55,072.00
Advertisement Expenses	4,82,310.00	3,11,259.00
Audit Fees	53,100.00	46,000.00
Business Promotion Expenses	2,33,500.00	-
Incentive	1,97,589.00	2,09,552.00
Consultancy Charges	-	-
Duties & Taxes	-	-
Employer Contribution on PF	-	10,890.00
Electricity Charges	49,819.00	52,975.32
Legal & Professional Charges	7,33,400.00	2,71,000.00
Marketing Expenses	6,50,500.00	63,560.00
Miscellaneous Expenses	2,21,000.00	90,110.00
News Paper & Periodicals	2,976.00	598.00
Office Expenses	3,34,220.00	1,62,134.00
Office Rent	3,60,000.00	3,66,300.00
PHD Water Charges	7,500.00	200.00
Postage & Courier	819.00	670.00
Printing & Stationaries	3,14,156.00	1,58,267.00
Repair & Maintenance	3,24,540.00	1,28,050.00
Rounding Up	-	0.02
Security Service Expenses	3,64,025.00	5,29,788.00
Software & Development Expenses	44,648.00	25,000.00
Telephone & Internet Expense	19,944.00	10,187.00
Travelling & Conveyance	1,44,530.00	58,110.00
	6,91,22,148.73	3,70,49,722.34

Payment to Auditors	As on 31.03.2017 Amount(Rs.)	As on 31.03.2016 Amount(Rs.)
Statutory Audit Fees	30,000.00	25,000.00
Tax Audit Fees	15,000.00	15,000.00
Other Matters	-	-
	45,000.00	40,000.00

Disclosure as regards details of Specified Bank Notes (SBN) held and transacted during the period 08-11-2016 to 30-31-12-2016

	Specified Bank Notes	Other Denomination	Total
Closing Cash in Hand as on 08.11.2016	2,30,000.00	4,373.00	2,34,373.00
(+) Permitted Receipts	-	8,01,500.00	8,01,500.00
(-) Permitted Payments	-	6,35,478.00	6,35,478.00
(-) Amount Deposited in Banks	2,30,000.00	-	2,30,000.00
Closing Cash in Hand as on 30.12.2016	-	1,70,395.00	1,70,395.00

Prior year figures have been rearranged and reclassified to confirm with the current years presentation, wherever applicable.

Employees Benefit Expenses debited to Profit & Loss Account include Manegerial Remuneration as Follows:-

1.Remuneration to Managing Director	30,00,000.00
2.Remuneration to Other Director	6,00,000.00
	36,00,000.00

As per our report of even date.

Bhubaneswar
Date: 30-08-2017

For MDC & ASSOCIATES
Chartered Accountants
FRN- 322691E

(CA. C. R. Behera, FCA)
Partner

Managing Director

Director

Membership No.- 058416