



**A WADHWA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**506, VIPUL BUSINESS PARK, SOHNA ROAD,  
SECTOR-48, GURGAON-122001, HARYANA**

## **Independent Auditors' Report**

To

The Members  
**SUNKIND STRUCMAX PRIVATE LIMITED**

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the financial statements of SUNKIND STRUCMAX PRIVATE LIMITED ("the Company"), originally incorporated as SUNKIND EDUTECH PRIVATE LIMITED, which comprise the balance sheet as at 31st March 2022, the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 March 31, 2022, and its profit/loss, 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's responsibility for the Financial Statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the



maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibility**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up





to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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**

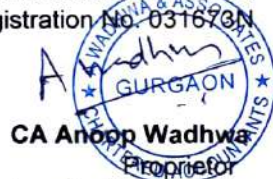
- 1 The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
  - It is not a subsidiary or holding company of a public company;
  - Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
  - Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
  - Its turnover for the year is not more than Rs.10 Crores during the year.
- 2 As required by section 143 (3) of the Act, we report that:
  - 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.
  - 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.
  - The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
  - 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.



- On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rule 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, if any on its financial positions in the financial statement.
  - ii) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

Date: 02/09/2022  
Place: Gurgaon

**For A WADHWA & ASSOCIATES,**  
Chartered Accountants  
Firm Registration No. 031673N



Membership No: 506650  
UDIN-22506650BBNSKR7326



**SUNKIND STRUCMAX PRIVATE LIMITED**  
**STANDALONE FINANCIAL STATEMENT**  
503, 5th Floor, DLF Star Tower NH 8 Sector 30 Gurugram  
Gurgaon HR 122001 IN  
CIN : U28100HR2021PTC100251

Balance Sheet As On 31st March, 2022

(figures in thousand)

| Particulars                                                                                | Note No. | 31.03.2022<br>Rs. | 31.03.2021<br>Rs. |
|--------------------------------------------------------------------------------------------|----------|-------------------|-------------------|
| <b>A EQUITY AND LIABILITIES</b>                                                            |          |                   |                   |
| <b>1 Shareholders' funds</b>                                                               |          |                   |                   |
| (a) Share capital                                                                          | 1        | 100               | -                 |
| (b) Reserves and surplus                                                                   | 2        | (29)              | -                 |
| (b) Money Received against share warrents                                                  |          | -                 | -                 |
| <b>2 Share application money pending allotments</b>                                        |          | -                 | -                 |
| <b>3 Non-current liabilities</b>                                                           |          |                   |                   |
| (a) Long-term borrowings                                                                   |          | -                 | -                 |
| (b) Deferred tax liabilities (net)                                                         |          | -                 | -                 |
| (c) Other Long Term Liabilities                                                            |          | -                 | -                 |
| (d) Long term provision                                                                    | 3        | -                 | -                 |
| <b>4 Current liabilities</b>                                                               |          |                   |                   |
| (a) Short Term Borrowings                                                                  | 4        | 50                | -                 |
| (b) Trade payables                                                                         | 5        | -                 | -                 |
| (A) total outstanding dues of micro enterprises and small enterprises                      |          |                   |                   |
| (B) total outstanding dues of Creditors other than micro enterprises and small enterprises |          |                   |                   |
| (c) Other current liabilities                                                              | 6        | -                 | -                 |
| (d) Short-term provisions                                                                  | 7        | -                 | -                 |
| <b>TOTAL</b>                                                                               |          | <b>121</b>        | <b>-</b>          |
| <b>B ASSETS</b>                                                                            |          |                   |                   |
| <b>1 Non-current assets</b>                                                                |          |                   |                   |
| (a) (i) tangible assets                                                                    | 8        | -                 | -                 |
| (ii) Intangible assets                                                                     |          | -                 | -                 |
| (iii) Capital Work in progress                                                             |          | -                 | -                 |
| (iv) Intangible Assets under Development                                                   |          | -                 | -                 |
| (b) Non-current investments                                                                | 9A       | -                 | -                 |
| (c) Deferred Tax Assets                                                                    | 10       | -                 | -                 |
| (d) Long term loans and Advances                                                           |          | -                 | -                 |
| (e) Other Non Current Assets                                                               | 11       | -                 | -                 |
| <b>2 Current assets</b>                                                                    |          |                   |                   |
| (a) Current Investments                                                                    | 9B       | -                 | -                 |
| (b) Inventories                                                                            |          | -                 | -                 |
| (c) Trade receivables                                                                      | 12       | -                 | -                 |
| (d) Cash and cash equivalents                                                              | 13       | 50                | -                 |
| (e) Short-term loans and advances                                                          | 14       | -                 | -                 |
| (f) Other Current Assets                                                                   | 15       | 71                | -                 |
| <b>TOTAL</b>                                                                               |          | <b>121</b>        | <b>-</b>          |

See accompanying notes forming part of the financial statements 23 - 31

In terms of our report attached.

For A. Wadhwa & Associates

Chartered Accountants

FRN 031673

CA. Anoop Wadhwa

Proprietor

M.No.506650

Place: Gurgaon

Date : 02/09/2022

UDIN-22506650BBNSKR7326

FOR & ON BEHALF OF  
SUNKIND STRUCMAX PRIVATE LIMITED

Sunkind Strucmax Private Limited

HANISH GUPTA

Director/Authorized Signatory

Director

DIN: 02194659

Sunkind Strucmax Private Limited

NIDHI GUPTA

Director/Authorized Signatory

Director

DIN: 05301972

**SUNKIND STRUCMAX PRIVATE LIMITED**  
503, 5th Floor, DLF Star Tower NH 8 Sector 30 Gurugram  
Gurgaon HR 122001 IN  
CIN : U28100HR2021PTC100251

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

|                                                                                   |          | (figures in thousand) |                   |
|-----------------------------------------------------------------------------------|----------|-----------------------|-------------------|
| Particulars                                                                       | Note No. | 31.03.2022<br>Rs.     | 31.03.2021<br>Rs. |
| <b>I Revenue from operations (gross)</b>                                          | 16       | -                     | -                 |
| Less: GST                                                                         |          | -                     | -                 |
| <b>Revenue from operations (net)</b>                                              |          | -                     | -                 |
| <b>II Other Income</b>                                                            | 17       | -                     | -                 |
| <b>III Total Income (I+II)</b>                                                    |          | -                     | -                 |
| <b>IV Expenses</b>                                                                |          |                       |                   |
| (a) Cost of materials consumed                                                    |          | -                     | -                 |
| (b) Purchase of Stock in Trade                                                    |          | -                     | -                 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade |          | -                     | -                 |
| (d) Employee benefits expenses                                                    | 20       | -                     | -                 |
| (e) Finance costs                                                                 | 21       | -                     | -                 |
| (f) Depreciation and amortisation expenses                                        |          | -                     | -                 |
| (g) Other expenses                                                                | 22       | 29                    | -                 |
| <b>Total Expenses</b>                                                             |          | <b>29</b>             | -                 |
| <b>V Profit before exceptional and extraordinary item and tax</b>                 |          | <b>(29)</b>           | -                 |
| <b>VI Exceptional Items</b>                                                       |          | -                     | -                 |
| <b>VII Profit before extraordinary item and tax</b>                               |          | <b>(29)</b>           | -                 |
| <b>VIII Extraordinary Items</b>                                                   |          | -                     | -                 |
| <b>IX Profit before Tax</b>                                                       |          | <b>(29)</b>           | -                 |
| <b>X Tax Expense:</b>                                                             |          |                       |                   |
| (a) Current tax expense                                                           |          | -                     | -                 |
| (b) Deferred tax                                                                  |          | -                     | -                 |
| <b>XI Profit / (Loss) for the period from continuing operations</b>               |          | <b>(29)</b>           | -                 |
| <b>XII Profit / (Loss) from discontinuing operations</b>                          |          | -                     | -                 |
| <b>XIII Tax from discontinuing operations</b>                                     |          | -                     | -                 |
| <b>XIV Profit/ (Loss) from discontinuing operations</b>                           |          | -                     | -                 |
| <b>XV Profit/ (Loss) for the Period</b>                                           |          | <b>(29)</b>           | -                 |
| <b>XVI Earning per equity share:</b>                                              |          |                       |                   |
| (1) Basic                                                                         |          | <b>(0.00)</b>         | -                 |
| (2) Diluted                                                                       |          | <b>(0.00)</b>         | -                 |

As per Our Separate Report Of Even Date

For A. Wadhwa & Associates  
CHARTERED ACCOUNTANTS  
FRN 031673N

CA. Anoop Wadhwa  
Proprietor  
M.No.506650  
Place: Gurgaon  
Date : 02/09/2022  
UDIN-22506650BBNSKR7326

FOR & ON BEHALF OF  
SUNKIND STRUCMAX PRIVATE LIMITED

Sunkind Strucmax Private Limited

Sunkind Strucmax Private Limited

Director/Authorized Signatory  
HANISH GUPTA  
DIRECTOR  
DIN: 02194659

Director/Authorized Signatory  
NIDHI GUPTA  
DIRECTOR  
DIN: 05301972



| SUNKIND STRUCMAX PRIVATE LIMITED<br>NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET<br>(figures in thousand) |                  |            |                  |             |
|---------------------------------------------------------------------------------------------------------------------|------------------|------------|------------------|-------------|
| Note -1 - SHARE CAPITAL                                                                                             |                  |            |                  |             |
| Particulars                                                                                                         | 31.03.2022       |            | 31.03.2021       |             |
|                                                                                                                     | Number of shares | Rs.        | Number of shares | Rs.         |
| (a) Authorised<br>10,000 Equity shares of Rs. 10/-                                                                  | 10               | 100        |                  |             |
| (b) Issued, Subscribed and Paid up<br>10,000 Equity shares of Rs. 10/-                                              | 10               | 100        |                  |             |
| <b>Total</b>                                                                                                        | <b>10</b>        | <b>100</b> |                  |             |
| List of Shareholders holding more than 5% share capital                                                             |                  |            |                  |             |
| Name of Shareholders                                                                                                | No. of Shares    | %          | Value/Share      | Total Value |
| Hanish Gupta                                                                                                        | 9.40             | 94%        |                  |             |
| Ram Narain Srivastava                                                                                               | 0.50             | 5%         |                  |             |
| <b>TOTAL</b>                                                                                                        | <b>10</b>        | <b>99%</b> |                  |             |

#### NOTE 1A - SHARES HELD BY PROMOTORS

| Current Reporting Period  |                       |              |                   |                          |
|---------------------------|-----------------------|--------------|-------------------|--------------------------|
| Sr No.                    | Promotor's Name       | No of shares | % of total shares | % Change during the year |
| 1                         | Hanish Gupta          | 9.40         | 94%               | -                        |
| 2                         | Ram Narain Srivastava | 0.50         | 5%                | -                        |
| 3                         | Nidhi Gupta           | 0.10         | 1%                | -                        |
| Previous reporting Period |                       |              |                   |                          |
| Sr No.                    | Promotor's Name       | No of shares | % of total shares | % Change during the year |
|                           |                       |              |                   |                          |

#### NOTE- 1B. - STATEMENTS OF CHANGES IN EQUITY

| Current Reporting Period                                  |                                                           |                                                                   |                                                          |                                                     |
|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------|
| Balance at the beginning of the current reporting period  | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current reporting period  | Changes in Equity Share Capital during                   | Balance at the end of the current reporting period  |
|                                                           | NIL                                                       | NIL                                                               | NIL                                                      | NIL                                                 |
| Previous reporting Period                                 |                                                           |                                                                   |                                                          |                                                     |
| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
|                                                           | NIL                                                       | NIL                                                               | NIL                                                      | NIL                                                 |

#### NOTE- 1C - DISCLOSURE REGARDING CLASS OF EQUITY SHARES

The Company is having only one class of equity shares having face value of Rs. 10 each. Each shareholder is eligible for one vote each. In the event of liquidation each shareholder is entitled to receive the net assets of the company in proportion of their shareholdings.

#### NOTE- 1D - SHARES HELD BY HOLDING COMPANY

|                                                                                                  |     |
|--------------------------------------------------------------------------------------------------|-----|
| Shares held by holding Company (including subsidiaries & associates of holding company)          | NIL |
| Shares held by ultimate holding Company (including subsidiaries & associates of holding company) | NIL |

#### NOTE- 1E - DETAILS OF SHARES RESERVED

|                                                                                       |     |
|---------------------------------------------------------------------------------------|-----|
| Shares reserved for issue under options and contracts/ commitments for sale of shares | NIL |
|---------------------------------------------------------------------------------------|-----|

#### NOTE- 1F - SECURITIES CONVERTIBLE INTO SHARES

|                                                             |     |
|-------------------------------------------------------------|-----|
| Securities convertible into equity/preference shares issued | NIL |
|-------------------------------------------------------------|-----|

#### NOTE- 1G - OTHER DETAILS

|                                                                                                  |     |
|--------------------------------------------------------------------------------------------------|-----|
| Aggregate number of shares and class of shares allotted as fully paid up pursuant to contract(s) | NIL |
| Aggregate number of shares and class of shares allotted as fully paid up by way of Bonus Shares  | NIL |
| Aggregate number of shares and class of shares bought back                                       | NIL |

#### NOTE- 1H - CALLS UNPAID

|                                                                                  |     |
|----------------------------------------------------------------------------------|-----|
| Calls unpaid (showing aggregate value of calls unpaid by directors and officers) | NIL |
|----------------------------------------------------------------------------------|-----|

#### NOTE- 1I - FORFEITED SHARES

|                                              |     |
|----------------------------------------------|-----|
| Forfeited shares (amount originally paid up) | NIL |
|----------------------------------------------|-----|

In terms of our report attached  
For A. Wadhwa & Associates  
Chartered Accountants  
FRN 031675N  
CA. Anshu Wadhwa  
Proprietor  
M.No. 306660

FOR & ON BEHALF OF  
SUNKIND STRUCMAX PRIVATE LIMITED  
Sunkind Strucmax Private Limited Sunkind Strucmax Private Limited  
Hanish Gupta Nidhi Gupta  
Director/Authorized Signatory Director/Authorized Signatory  
HANISH GUPTA NIDHI GUPTA  
DIRECTOR DIRECTOR  
DIN: 02194659 DIN: 05301972

**SUNKIND STRUCMAX PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**Note 2 - RESERVES AND SURPLUS**

| Particulars                                                    | 31.03.2022                | 31.03.2021                |
|----------------------------------------------------------------|---------------------------|---------------------------|
|                                                                | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>(A) Securities premium account</b>                          |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Securities premium credited on share issue                | -                         | -                         |
| Less: Premium utilised for various reasons                     | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(B) Capital Reserves</b>                                    |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(C) Capital Redemption Reserve</b>                          |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(D) Debenture Redemption Reserve</b>                        |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Transfer from P&L Surplus                                 | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(E) Revaluation Reserve</b>                                 |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(F) Share Options Outstanding Amount</b>                    |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(G) Preliminary Expenses</b>                                |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(H) Surplus / (Deficit) in Statement of Profit and Loss</b> |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Profit / (Loss) for the year                              | (29)                      | -                         |
| Add: Provision for Gratuity                                    | -                         | -                         |
| <b>Closing balance</b>                                         | <b>(29)</b>               | <b>-</b>                  |
| <b>Total</b>                                                   | <b>(29)</b>               | <b>-</b>                  |



**Sunkind Strucmax Private Limited**

**Director/Authorized Signatory**



**Note 4 - SHORT TERM BORROWINGS**

| Particulars                                       | 31.03.2022                | 31.03.2021                |
|---------------------------------------------------|---------------------------|---------------------------|
|                                                   | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>UNSECURED LOANS</b>                            |                           |                           |
| Bonds/ Debentures                                 | -                         | -                         |
| Term Loans                                        | -                         | -                         |
| Deferred payment liabilities                      | -                         | -                         |
| Deposits                                          | -                         | -                         |
| Loans from related parties                        | 50                        | -                         |
| Long term maturities of finance lease obligations | -                         | -                         |
| Other Loan                                        | -                         | -                         |
| <b>SECURED LOANS</b>                              |                           |                           |
| Bonds/ Debentures                                 | -                         | -                         |
| Loan from bank                                    | -                         | -                         |
| Deferred payment liabilities                      | -                         | -                         |
| Deposits                                          | -                         | -                         |
| Loans & advances from related parties             | -                         | -                         |
| Long term Borrowing                               | -                         | -                         |
| Loan from Director                                | -                         | -                         |
| <b>TOTAL</b>                                      | <b>50</b>                 | <b>-</b>                  |

**Note 3 - LONG TERM PROVISIONS**

| Particulars                             | 31.03.2022                | 31.03.2021                |
|-----------------------------------------|---------------------------|---------------------------|
|                                         | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>Provisions for Employee Benefits</b> |                           |                           |
| Gratuity                                | -                         | -                         |
| Bonus                                   | -                         | -                         |
| <b>Provisions for Interest payments</b> |                           |                           |
| Interest on ECB                         | -                         | -                         |
| Interest on CCD                         | -                         | -                         |
| <b>TOTAL</b>                            | <b>-</b>                  | <b>-</b>                  |

**Note 5 - TRADE PAYABLES**

| Particulars  | 31.03.2022                | 31.03.2021                |
|--------------|---------------------------|---------------------------|
|              | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Creditors    | -                         | -                         |
| <b>Total</b> | <b>-</b>                  | <b>-</b>                  |

**Note 6 - Other Current Liabilities**

| Particulars                                     | 31.03.2022                | 31.03.2021                |
|-------------------------------------------------|---------------------------|---------------------------|
|                                                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Current maturities of finance lease obligations | -                         | -                         |
| Current maturities of long term debt            | -                         | -                         |
| Interest accrued but not due on borrowings      | -                         | -                         |
| Interest accrued and due on borrowings          | -                         | -                         |
| Advance Received from Customer                  | -                         | -                         |
| Other payables                                  | -                         | -                         |
| <b>Statutory liabilities payable</b>            |                           |                           |
| Salary Payable                                  | -                         | -                         |
| TDS Payable                                     | -                         | -                         |
| GST Payable                                     | -                         | -                         |
| <b>Expenses payable</b>                         |                           |                           |
| Audit Fees Payable                              | -                         | -                         |
| Director Reimbursement Payable                  | -                         | -                         |
| Expenses payable                                | -                         | -                         |
| <b>Total</b>                                    | <b>-</b>                  | <b>-</b>                  |



Sunkind Strömmax Private Limited

Director/Authorized Signatory

**Note 7 - Short Term Provisions**

| Particulars            | 31.03.2022                | 31.03.2021                |
|------------------------|---------------------------|---------------------------|
|                        | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Provision for Taxation | -                         | -                         |
| Total                  | -                         | -                         |

In terms of our report attached.

For A. Wadhwa & Associates  
Chartered Accountants  
ERN-031673N

C.A. Anoop Wadhwa  
Proprietor  
M/N: 506650



FOR & ON BEHALF OF

SUNKIND STRUCMAX PRIVATE LIMITED

Sunkind Strucmax Private Limited

Sunkind Strucmax Private Limited

HANISH GUPTA  
DIRECTOR  
DIN: 02194659

Director/Authorized Signatory

NOHI GUPTA  
DIRECTOR  
DIN: 05301972

Director/Authorized Signatory



**SUNKIND STRUCMAX PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 9 - INVESTMENTS**

| Particulars                         | 31.03.2022                | 31.03.2021                |
|-------------------------------------|---------------------------|---------------------------|
|                                     | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>9(A) Non current Investments</b> |                           |                           |
| Investment in property              | -                         | -                         |
| Equity instruments                  | -                         | -                         |
| Preference shares                   | -                         | -                         |
| Government or Trust securities      | -                         | -                         |
| Debentures or Bonds                 | -                         | -                         |
| Mutual Funds                        | -                         | -                         |
| Investment in LLP                   | -                         | -                         |
| Other Non - Current investments     | -                         | -                         |
| <b>Total</b>                        | -                         | -                         |
| <b>9(B) Current Investments</b>     |                           |                           |
| Investment in property              | -                         | -                         |
| Equity instruments                  | -                         | -                         |
| Preference shares                   | -                         | -                         |
| Government or Trust securities      | -                         | -                         |
| Debentures or Bonds                 | -                         | -                         |
| Mutual Funds                        | -                         | -                         |
| Investment in LLP                   | -                         | -                         |
| Other Non - Current investments     | -                         | -                         |
| <b>Total</b>                        | -                         | -                         |

**Note 10 - Deferred Tax**

| Particulars                     | 31.03.2022                | 31.03.2021                |
|---------------------------------|---------------------------|---------------------------|
|                                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Deferred Tax (liability)/assets | -                         | -                         |
| <b>Total</b>                    | -                         | -                         |

**Note 11 - Other Non Current Assets**

| Particulars       | 31.03.2022                | 31.03.2021                |
|-------------------|---------------------------|---------------------------|
|                   | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Security deposits | -                         | -                         |
| <b>Total</b>      | -                         | -                         |

**Note 12 - TRADE RECEIVABLES**

| Particulars  | 31.03.2022                | 31.03.2021                |
|--------------|---------------------------|---------------------------|
|              | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Debtors      | -                         | -                         |
| <b>Total</b> | -                         | -                         |

**Note 13 - CASH AND CASH EQUIVALENTS**

| Particulars     | 31.03.2022                | 31.03.2021                |
|-----------------|---------------------------|---------------------------|
|                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| A) Cash In Hand | -                         | -                         |
| B) Bank Balance | 50                        | -                         |
| C) FDR          | -                         | -                         |
| <b>Total</b>    | 50                        | -                         |

**Note 14 - SHORT TERM LOANS AND ADVANCES**

| Particulars                 | 31.03.2022                | 31.03.2021                |
|-----------------------------|---------------------------|---------------------------|
|                             | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Advances Issued to supplier | -                         | -                         |
| <b>Total</b>                | -                         | -                         |



Sunkind Strucmax Private Limited

Director/Authorized Signatory

**Note 15 - OTHER CURRENT ASSETS**

| Particulars                | 31.03.2022                | 31.03.2021                |
|----------------------------|---------------------------|---------------------------|
|                            | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Security Deposit           | 25                        | -                         |
| Receivable from Subscriber | 46                        | -                         |
| <b>Total</b>               | <b>71</b>                 | <b>-</b>                  |

In terms of our report attached.

For A. Wadhwa & Associates

Chartered Accountants

FRN 031673N

CA. Anson Wadhwa

Proprietor

M.No. 306650



FOR & ON BEHALF OF

SUNKIND STRUCMAX PRIVATE LIMITED

Sunkind Strucmax Private Limited

HANISH GUPTA

DIRECTOR

DIN: 02194659

Director/Authorized Signatory

Sunkind Strucmax Private Limited

NYDHI GUPTA

DIRECTOR

DIN: 02194659

Director/Authorized Signatory



**Note 5 TRADE PAYABLES**

Figures For the Current Reporting Period (31.03.2022)

Rs. (figures in hundred)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |       |
| MSME              | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -     |
| Dispute dues      | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Total             | -                                                          | -         | -         | -                 | -     |

Figures For Previous Reporting Period (31.03.2021)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |       |
| MSME              | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -     |
| Dispute dues      | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Total             | -                                                          | -         | -         | -                 | -     |

**Note 12 TRADE RECEIVABLES**

Figures For the Current Reporting Period (31.03.2022)

| Particulars                                       | Outstanding for following periods from due date of payment |                   |           |           |                   | Total |
|---------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|-------|
|                                                   | Less than 6 Months                                         | 6 Months - 1 Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    | -                                                          | -                 | -         | -         | -                 | -     |
| Undisputed Trade Receivables- Considered Doubtful | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Goods      | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Doubtful   | -                                                          | -                 | -         | -         | -                 | -     |
| Total                                             | -                                                          | -                 | -         | -         | -                 | -     |



Sunkind Strucmax Private Limited

Director/Authorized Signatory

Figures For Previous Reporting Period (31.03.2021)

| Particulars                                       | Outstanding for following periods from due date of payment |                   |           |           |                   | Total |
|---------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|-------|
|                                                   | Less than 6 Months                                         | 6 Months - 1 Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    | -                                                          | -                 | -         | -         | -                 | -     |
| Undisputed Trade Receivables- Considered Doubtful | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Goods      | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Doubtful   | -                                                          | -                 | -         | -         | -                 | -     |
| Total                                             | -                                                          | -                 | -         | -         | -                 | -     |



Sunkind Strucmax Private Limited

Director/Authorized Signatory



**Note 16 - REVENUE FROM OPERATIONS**

| Particulars                       | 31.03.2022        | 31.03.2021        |
|-----------------------------------|-------------------|-------------------|
|                                   | Rs. (in Thousand) | Rs. (in Thousand) |
| Sale of Services                  |                   |                   |
| Revenue from Consultancy Services | -                 | -                 |
| <b>Total - Sales</b>              | -                 | -                 |

**Note 17 - OTHER INCOME**

| Particulars     | 31.03.2022        | 31.03.2021        |
|-----------------|-------------------|-------------------|
|                 | Rs. (in Thousand) | Rs. (in Thousand) |
| Interest income | -                 | -                 |
| <b>Total</b>    | -                 | -                 |

**Note 18 - COST OF MATERIALS CONSUMED**

| Particulars                      | 31.03.2022        | 31.03.2021        |
|----------------------------------|-------------------|-------------------|
|                                  | Rs. (in Thousand) | Rs. (in Thousand) |
| Opening stock                    | NA                | NA                |
| Add: Purchases                   | -                 | -                 |
| Less: Closing stock              | -                 | -                 |
| <b>Cost of material consumed</b> | -                 | -                 |

**Note 19 - CHANGE IN INVENTORY**

| Particulars                                             | 31.03.2022        | 31.03.2021        |
|---------------------------------------------------------|-------------------|-------------------|
|                                                         | Rs. (in Thousand) | Rs. (in Thousand) |
| <b><u>Inventories at the end of the year:</u></b>       |                   |                   |
| Finished goods                                          | NA                | NA                |
| Work-in-progress                                        | NA                | NA                |
|                                                         | -                 | -                 |
| <b><u>Inventories at the beginning of the year:</u></b> |                   |                   |
| Finished goods                                          | NA                | NA                |
| Work-in-progress                                        | NA                | NA                |
|                                                         | -                 | -                 |
| <b>Net (increase) / decrease</b>                        | -                 | -                 |



Sunkind Strucmax Private Limited

Director/Authorized Signatory

**Note 20 - EMPLOYEE BENEFIT EXPENSES**

| Particulars         | 31.03.2022        | 31.03.2021        |
|---------------------|-------------------|-------------------|
|                     | Rs. (in Thousand) | Rs. (in Thousand) |
| Salaries and wages  | -                 | -                 |
| Salary to Directors | -                 | -                 |
| Staff Welfare       | -                 | -                 |
| Bonus               | -                 | -                 |
| <b>Total</b>        | -                 | -                 |

**Note 21 - FINANCE COST**

| Particulars  | 31.03.2022        | 31.03.2021        |
|--------------|-------------------|-------------------|
|              | Rs. (in Thousand) | Rs. (in Thousand) |
| Bank Charges | -                 | -                 |
| <b>Total</b> | -                 | -                 |

**Note 22 - OTHER EXPENSES**

| Particulars        | 31.03.2022        | 31.03.2021        |
|--------------------|-------------------|-------------------|
|                    | Rs. (in Thousand) | Rs. (in Thousand) |
| Rent Expenses      | 25                | -                 |
| Office Expense     | 0                 | -                 |
| Misc Expense       | 4                 | -                 |
| <b>Total (A+B)</b> | 29                | -                 |

In terms of our report attached.

For A. Wadhwa & Associates

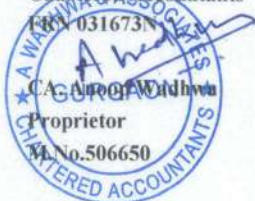
Chartered Accountants

Reg. No. 031673N

C.A. Anand Wadhwa

Proprietor

M.No. 506650



FOR & ON BEHALF OF

SUNKIND STRUCMAX PRIVATE LIMITED

Sunkind Strucmax Private Limited

Sunkind Strucmax Private Limited

HANISH GUPTA

Director/Authorized Signatory

DIN: 02194659

NIDHI GUPTA

Director/Authorized Signatory

DIN: 05301972

**SUNKIND STRUCMAX PRIVATE LIMITED**  
**CTIN : U28100HR2021PTC100251**

**Part A**

**Summary of Significant Accounting Policies**

**23.1 (a) Corporate Information**

SUNKIND STRUCMAX PRIVATE LIMITED was incorporated on 31st December 2021

**(b) Basis of preparation of financial statement**

These financial statements are prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable mandatory Accounting Standards issued by Institute of Chartered Accountants of India and the relevant provisions of Companies Act, 2013. All assets and liabilities have been classified as current and non-current as per Company's normal operating cycle and other criteria set out in the Revised Schedule VI to the Companies Act 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle being a period within 12 months for the purposes of classification of assets and liabilities as current and non-current.

**(c) Impairment of assets**

The carrying value of assets is reviewed at each Balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the amount recoverable towards such assets is estimated. An impairment loss is recognized in the profit and loss Account. An impairment loss is reversed if there is a change in the estimated used to determine the recoverable amount

**23.2 Fixed Assets and Depreciation**

- a) Fixed Assets are valued at cost of acquisition less accumulated depreciation. Direct costs are capitalized till the assets are ready to use.  
b) When an asset is scrapped, or otherwise disposed off, the cost and related depreciation are removed from the books of account, and resultant Profit (including Capital Profit) or loss, if any, is reflected in Profit & Loss Account.  
c) Depreciation on all the Fixed Assets is provided as per Straight Line Method, at the rates prescribed in Part C Schedule II of the Companies Act, 2013. Assets acquired/disposed off during the year are depreciated with reference to number of days.

**23.3 (a) Revenue Recognition**

Revenue from sale of services is recognised on transfer of all significant risks and rewards of ownership to the buyer. Net sales exclude Goods and Services Tax.

**(b) Accounting Convention**

The accompanying financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP), under the historical cost convention, on the accrual basis. GAAP comprises mandatory accounting standards issued by Institute of Chartered Accountants of India (ICAI) and the provisions of the Companies Act, 2013, as adopted by the Company.



**Sunkind Strucmax Private Limited**

**Director/Authectized Signatory**



**23.4 (a) Foreign Exchange Transaction**

**(i) Initial recognition**

Foreign currency transactions are recorded into Indian rupees by applying to the foreign currency amount the exchange rate between the Indian rupees and the foreign currency on or closely approximating to the date of the transaction

**(ii) Conversion**

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction, and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined

**(iii) Exchange differences**

Foreign currency transactions are recorded into Indian rupees by applying to the foreign currency amount the exchange rate between the Indian rupees and the foreign currency on or closely approximating to the date of the transaction

**(b) Use of Estimate**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumption that affects the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amount of revenues and expenses for the year presented. actual results could differ from those estimates.

**23.5 Taxes on Income**

Current Tax is the tax payable for the period determined as per the provisions of Income Tax Act 1961. The deferred tax has been recognized in line with Accounting Standard-22 issued by Institute of Chartered Accountants of India.

23.6 Accounting Policies not specifically referred above are consistent with generally accepted accounting policies in India.

**24.1 Borrowing Costs**

Borrowing Costs that are directly attributable to the acquisition, construction or production of a qualifying asset has been capitalized as part of the cost of the asset in accordance with Accounting Standard 16 issued by ICAI on "Borrowing Costs".



**Sunkind Strucmax Private Limited**

**Director/Authorized Signatory**

#### 24.2 Segment Reporting

The Company's principal business activity falls within a single primary business segment. Therefore "Segment Reporting", under AS-17 issued by the Institute of Chartered Accountants of India is not applicable.

#### 25.1 Quantitative Details

This Point is not applicable to the company.

#### 25.2 Auditors Remuneration & Expenses

| a) Audit Fees | 31st March 2022 | 31st March 2021 |
|---------------|-----------------|-----------------|
|               | -               | -               |
| <b>Total</b>  | -               | -               |

26 In the opinion of the board, the current assets, loans and advances are of the value stated if realized in the ordinary course of business. The provision for all the known liabilities is adequate and not in excess of the amount considered reasonably necessary.

#### 27 Earning Per Share

Basic Earning per share is calculated by dividing the net earnings after tax for the year attribute to equity shareholders by weighted average number of equity shares outstanding during the year.

|                                       | March 31, 2022 | March 31, 2021 |
|---------------------------------------|----------------|----------------|
| Net Profit after tax                  | (29)           | -              |
| No. of equity shares of Rs. 10/- each | 10             | -              |
| Basic and Diluted earning per share   | 0.00           | -              |

28 Previous year figures have been regrouped wherever necessary to make it comparable

#### 29 Related Parties (as identified by the management) are classified as

In accordance with requirements of Accounting Standard (AS) 18 "Related Party Disclosures", the names of the related parties, where control exists and / or with whom transactions have taken place during the year and description of relationship as identified and certified by the management are as below:

(i) Key Management Personnel: Mr Hanish Gupta and Mrs Nidhi Gupta

| Salary                  | March 31, 2022 | March 31, 2021 |
|-------------------------|----------------|----------------|
| Hanish Gupta - Director | -              | -              |
| Nidhi Gupta - Director  | -              | -              |

30 Balance confirmation from sundry debtors and creditors were not made available to us, therefore debt and credit balances of parties are subject to their respective confirmation.

31 Current year and previous year figures have been rounded off to nearest hundredths.



**Sunkind Strucmax Private Limited**  
**Director/Authorized Signatory**

|        |                   |
|--------|-------------------|
| Part B | Other Disclosures |
|--------|-------------------|

| I Title deeds of immovable property not held in name of the Company:- "The company does not hold any immovable property." |                                  |                      |                                                                   |                                                                                                                        |                           |                                                  |
|---------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------|
| Relevant line items in the Balance sheets                                                                                 | Descriptions of Item of property | Gross carrying Value | Title deeds of immovable property not held in name of the Company | Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoters/ director | Property held since which | Reason for not being held in the name of Company |
| PPE                                                                                                                       | NA                               | NA                   | NA                                                                | NA                                                                                                                     | NA                        | NA                                               |
| Investment property                                                                                                       | NA                               | NA                   | NA                                                                | NA                                                                                                                     | NA                        | NA                                               |
| PPE retired from active use and held for disposal                                                                         | NA                               | NA                   | NA                                                                | NA                                                                                                                     | NA                        | NA                                               |
| Others                                                                                                                    | NA                               | NA                   | NA                                                                | NA                                                                                                                     | NA                        | NA                                               |

Where the Company has retained its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

The company had not retained any Property, Plant & Equipments and Intangible Assets.

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs, and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

| Type of Borrower | Amount of loan and Advance in the nature of Loan outstanding | Percentage to the total Loans and Advances in the nature of loans |
|------------------|--------------------------------------------------------------|-------------------------------------------------------------------|
| Promoters        |                                                              |                                                                   |
| Directors        |                                                              |                                                                   |
| KMPs             |                                                              |                                                                   |
| Related Parties  |                                                              |                                                                   |

B Other payments to Related parties

| Name of Director | Nature of Payment | Amount (Rs.) |
|------------------|-------------------|--------------|
| Directors        |                   |              |
| KMPs             |                   |              |
| Related Parties  |                   |              |

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

| CWIP                           | Amount in CWIP for a period of |           |           |                   | Total |
|--------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Projects in progress           | N/A                            |           |           |                   |       |
| Projects temporarily suspended |                                |           |           |                   |       |

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

| CWIP      | To be Completed in | 1-2 years | 2-3 Years | More than 3 years | Total |
|-----------|--------------------|-----------|-----------|-------------------|-------|
| Project 1 | Less than 1 year   |           |           |                   |       |
| Project 2 |                    |           |           |                   |       |



Sunkind Strucmax Private Limited  
Director/Authorized Signatory



V Intangible assets under development:

(a) For Intangible assets under development

| Intangible Assets under Development |  | Amount in CWP for a period of |           |           | Total             |
|-------------------------------------|--|-------------------------------|-----------|-----------|-------------------|
|                                     |  | Less than 1 year              | 1-2 years | 2-3 years | More than 3 years |
| Project 1                           |  |                               |           |           |                   |
| Project 2                           |  |                               |           |           |                   |
|                                     |  | NA                            |           |           |                   |

(b) Intangible assets under development completion schedule

| Intangible Assets under Development |  | To be Completed in |           |           |                   | Total |
|-------------------------------------|--|--------------------|-----------|-----------|-------------------|-------|
|                                     |  | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years |       |
| Project 1                           |  |                    |           |           |                   |       |
| Project 2                           |  |                    |           |           |                   |       |
|                                     |  | NA                 |           |           |                   |       |

VI Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

- (a) Details of such property, including year of acquisition, NA  
 (b) Amount thereof, NA  
 (c) Details of Beneficiaries, NA  
 (d) If property is in the books, then reference to the item in the Balance Sheet, NA  
 (e) If property is not in the books, then the fact shall be stated with reasons, NA

- (f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided, NA  
 (g) Nature of proceedings, status of same and company's view on same, NA

VII

Borrowings from banks or financial institutions on the basis of security of current assets

- (a) Whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts, NA  
 (b) If not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed, NA

VIII

Willful Defaulter

The company is not a Willful Defaulter as declared and notified by any Bank or financial institutions.

IX

Relationship with Struck off Companies

Relationship with Struck off Companies which are struck off U/s 248 of the Companies Act, 2013 or Section 560 of the The company had not entered any transaction during the year with the companies Companies Act, 1956.

X

Registration of charges or satisfaction with Registrar of Companies

The company has not availed any loan so this point is not applicable Charge Detail as per ROC Record is as under :-

| SR. NO. | Nature of Facility | Amount of loan | Charge Registered | Reason for Non-Registration |
|---------|--------------------|----------------|-------------------|-----------------------------|
| 1       |                    | NA             |                   |                             |
| 2       |                    | NA             |                   |                             |

XI

Compliance with number of layers of companies

The Company has complied with the requirements of the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.



Director/Authorized Signatory

Sunkind Strucmax Private Limited

# XI Ratios

| Ratios                           | Numerator                                                                        | Denominator                  | Current Reporting Period | Previous reporting period | % of Change | Explanation |
|----------------------------------|----------------------------------------------------------------------------------|------------------------------|--------------------------|---------------------------|-------------|-------------|
| Current Ratio                    | CA                                                                               | CL                           | 2.41                     | 0.00                      | 0%          |             |
| Debt Equity Ratio                | Debt Capital                                                                     | Shareholder's Equity         | 0.00                     | 0.00                      | 0%          |             |
| Debt Service coverage ratio      | EBITDA-CAPEX                                                                     | Debt Service (Int+PrincPmt)  | 0.00                     | 0.00                      | 0%          |             |
| Return on Equity Ratio           | Profit for the year                                                              | Average Shareholder's Equity | -0.42                    | 0.00                      | 0%          |             |
| Inventory Turnover Ratio         | COGS                                                                             | Average Inventory            |                          | N/A                       |             |             |
| Trade Receivables turnover ratio | Net Sales                                                                        | Average trade receivables    | 0.00                     | 0.00                      | 0%          |             |
| Trade payables turnover ratio    | Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory) | Closing Trade Payables       | 0.00                     | 0.00                      | 0%          |             |
| Net capital turnover ratio       | Sales                                                                            | Working capital (CA-CL)      | 0.00                     | 0.00                      | 0%          |             |
| Net profit ratio                 | Net Profit                                                                       | Sales                        | 0.00                     | 0.00                      | 0%          |             |
| Return on Capital employed       | Earnings before interest and tax                                                 | Capital Employed             | -41.74                   | 0.00                      | 0%          |             |
| Return on Investment             | Net Profit                                                                       | Investment                   |                          | 0.00                      |             |             |

## XII Compliance with approved Scheme(s) of Arrangements

This clause is not applicable as no arrangements as mentioned in sec. 230 to 237 of the Companies Act, 2013 has been made during the year.

## XIII Utilization of Borrowed funds and share premium:

As per information and explanation provided to us by the management, company has not provided any loan or invested funds to any persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provided any guarantee, security or received any fund or the like to or on behalf of the Ultimate Beneficiaries.

## XIV Corporate Social Responsibility (CSR)

CSR Provisions in terms of section 135 of the Companies Act 2013 are not applicable to the company.

## XV Details of Crypto Currency or Virtual Currency

This clause is not applicable as the Company has not traded or invested in Crypto currency, or Virtual Currency during the financial year.

In terms of our report attached  
For A. Wadhwa & Associates  
Chartered Accountants  
FKN 02/07/20  
CA. Anoop Wadhwa  
Proprietor  
M.No.506520



FOR & ON BEHALF OF  
Sunkind Strucmax Private Limited, Sunkind Strucmax Private Limited

Director/Authorized Signatory  
NIDHI OFFICER/Authorized Signatory  
DIN: 02194659  
DIN: 05301972