



INDEPENDENT AUDITOR'S REPORT

To the Members of **Petronet LNG Foundation**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Petronet LNG Foundation** ("the Company"), which comprise the Balance Sheet as at 31st March 2023, the Statement of Income and Expenditure, the Cash Flow Statement and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred as 'financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("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 2023, its profit & loss (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 of these standalone financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rules 2015 under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and



completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls 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 standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

Report on Other Legal and Regulatory Requirements

Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the company. Hence, no comments are offered on the matters specified in the paragraph 3 & 4 of the said Order.

1. 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, the Statement of Income and Expenditures, the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended
In our opinion and to the best of our information and according to the explanations given to us, no remuneration paid by the Company to its directors during the year.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company does not have any pending litigations which would impact its financial position.
- 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.
- iv.
 - a) The Management has represented that, to the best of knowledge and belief, as disclosed in notes to the financial statements, no funds has been advanced, loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall, whether in any manner by or on behalf of the company /(the ultimate beneficiary) or provide any guarantee, security or the like on behalf the ultimate beneficiary,
 - b) The Management has represented that, to the best of knowledge and belief, as disclosed notes to the financial statements, no funds has been received from any person(s) or entity(ies), including foreign entities with the understanding (whether recorded in writing or otherwise) that the Company shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiary) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiary
 - c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations contain any material misstatements.
- v. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company w.e.f. April 1, 2023, reporting under this clause is not applicable.

For **A D B & Associates**
Chartered Accountants
Firm Reg No. : 511139C



A handwritten signature in blue ink, appearing to read "Amit Neogi".

Amit Neogi
(Partner)

M. No. 089189

UDIN: 230891893 GVWAQ5510

Place: New Delhi
Date: 25-07-2023

Petronet LNG Foundation

(A Private Limited Company Limited by Guarantee under Section 8 of Companies Act, 2013)

Balance Sheet as at 31/03/2023

Particulars	Notes	As at	As at
		31 March 2023	31 March 2022
		(₹'000)	(₹'000)
ASSETS			
Current Assets			
Financial Assets			
- Cash and cash equivalents	2	522	617
Total Current Assets		522	617
Total Assets		522	617
EQUITY AND LIABILITIES			
Equity			
Other Equity	3	430	533
Total Equity		430	533
LIABILITIES			
Current Liabilities			
Financial Liabilities			
- Trade Payable	4	84	84
Other Current Liabilities	5	8	-
Total Liabilities		92	84
Total Equity and Liabilities		522	617

The accompanying notes are an integral part of these financial statements

This is the Balance Sheet referred to in our report of even date

Signed in terms of our report of even date attached

For A D B & ASSOCIATES

Chartered Accountants

FRN: 511139C

**Amit Neogi**

Partner

M. No. 089189

UDIN: 23089189BGVWAQ5510


Place: New Delhi

Date: 25-07-2023

For and on behalf of Petronet LNG Foundation**Akshay Kumar Singh**

Chairman

(DIN: 03579974)

**Vinod Kumar Mishra**

Director

(DIN: 08125144)



Petronet LNG Foundation

(A Private Limited Company Limited by Guarantee under Section 8 of Companies Act, 2013)
Statement of Income and Expenditure for the Year Ended 31/03/2023

Particulars	Notes	For the year ended 31 March 2023 (₹'000)	For the year ended 31 March 2022 (₹'000)
Income			
Revenue	6	25,632	1,07,860
Other Income	7	31	663
Total Income		25,663	1,08,523
Expenses			
CSR Expenses	8	24,312	1,07,135
Other expenses	9	1,454	182
Total expenses		25,766	1,07,317
(Deficit) / Surplus before exceptional and extraordinary items and tax		(103)	1,206
Exceptional items		-	-
(Deficit) / Surplus before extraordinary items and tax		(103)	1,206
Extraordinary items		-	-
(Deficit) / Surplus before extraordinary items and tax		(103)	1,206

The accompanying notes are an integral part of these financial statements

This is the statement of Income & Expenditure referred to in our report of even date
Signed in terms of our report of even date attached


For A D B & ASSOCIATES

Chartered Accountants
FRN. 511139C



Amit Neogi
Partner
M. No. 089189
UDIN: 23089189BGVWAQ5510
Place: New Delhi
Date: 25-07-2023

For and on behalf of Petronet LNG Foundation



Akshay Kumar Singh
Chairman
(DIN: 03579974)



Vinod Kumar Mishra
Director
(DIN: 08125144)

Amit

Petronet LNG Foundation

(A Private Limited Company Limited by Guarantee under Section 8 of Companies Act, 2013)
Cash Flow Statement for the Year Ended 31/03/2023

Particulars	Notes	For the year ended 31 March 2023	For the year ended 31 March 2022
		(₹'000)	(₹'000)
(A) Cash Flow from Operating Activities :			
Surplus/(Deficit) for the period			
Operating Cash Profit before working capital changes		(103)	1,206
Adjustments for working capital changers :			
Increase/(Decrease) in Trade Payable		-	(2)
Increase/(Decrease) in Other Current Liabilities		8	(724)
(Increase)/Decrease in Other Current Assets		-	-
		8	(726)
Taxes Paid			
Net Cash Flow from Operating Activities	(A)	(95)	480
Cash Flow from Investing Activities			
Net Cash Flow from Investing Activities	(B)	-	-
Cash Flow from Financing Activities			
Net Cash Flow From Financing Activities	(C)	-	-
Net Cash Flow	(A+B+C)	(95)	480
Cash & Cash Equivalents of the beginning of the year		617	137
Cash & Cash Equivalents of the end of the year		522	617
Components of Cash and Cash Equivalents			
Cash in Hand		-	-
Balances with Banks		522	617
		522	617

Note :

- The above Cash Flow statement has prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.
- Figures in bracket indicate Cash Outflow
- Previous year's figures have been regrouped / re-arranged where ever necessary to the current year's presentation.
This is the cash flow statement referred in our report of even date.

Signed in terms of our report of even date attached

For A D B & ASSOCIATES

Chartered Accountants

FRN 511139C

Amit Neogi

Partner

M. No. 089189

UDIN: 23089189BGVWAQ5510

Place: New Delhi

Date: 25-07-2023

For and on behalf of Petronet LNG Foundation

Akshay Kumar Singh

Chairman

(DIN: 03579974)

Vinod Kumar Mishra

Director

(DIN: 08125144)

Amit

Petronet LNG Foundation

Notes forming part of Financial Statements for the year ended March 31, 2023

Note : 1.1 Background

Petronet LNG Foundation (The Company) was incorporated in India on 31st March 2017. The company is registered as section 8 company under the provision of Companies Act 2013

Note : 1.2 Accounting Policies

(i) Basis of Preparation

a) The Financial Statement has been prepared on the accrual basis of accounting and comply with the accounting standards referred to in section 133 of the Companies Act, 2013 read with rule 7 of companies (Accounts) Rule 2014, the relevant provisions of the Companies Act 2013 pronouncements of the Institute of Chartered Accountant of India and other accounting principles generally accepted in India to the extent applicable. The financial statement is presented in Indian rupees.

(ii) Revenue Recognition

Donation are recognized as income in statement of income and expenditure in the period in which the collections are actually received.

Interest Income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

(iii) Use of Estimates

The preparation for financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that effect reportable amount of assets and liabilities on date of financial statements and the reported amount of revenues and expenses during the reporting period. Any revision to accounting estimates is recognized prospectively in current and future period. Management believes that the estimates made in the preparation of the financial statement are prudent and reasonable.

(iv) Contingent Liabilities

Contingent Liabilities as defined in Accounting Standard - 29 on "Provisions, Contingent Liabilities and contingent Assets" are disclosed by way of notes to the accounts. Disclosure is not made if the possibility of an outflow of future economics benefits is remote. Provision is made if it is probable that an outflow of future economics benefits will be required to settle the obligation.

(vi) Financial Instruments

Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

(vii) -Cash and cash equivalent

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.


(viii) - Financial assets at fair value through profit and loss

Financial assets are measured at fair value through profit and loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit and loss are immediately recognised in statement of profit and loss

(ix) - Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method.

Place: New Delhi
Date: 25-07-2023


Akshay Kumar Singh
Chairman
(DIN: 03579974)


Vinod Kumar Mishra
Director
(DIN: 08125144)



Ashwate

Petronet LNG Foundation

Notes forming part of Financial Statements for the year ended 31/03/2023

Note 3 : Statement of Changes in Equity for the year ended 31/03/2023

Particulars	As at	As at
	31 March 2023 (₹'000)	31 March 2022 (₹'000)
Retained Earnings		
At the beginning of period	533	(673)
Transfer from Income & Expenditure Account	(103)	1,206
At the end of Period	430	533

Signed in terms of our report of even date attached

For A D B & ASSOCIATES

Chartered Accountants

FRN. 511139C



Amit Neogi

Partner

M. No. 089189

UDIN: 23089189BGVWAQ5510

Place: New Delhi

Date: 25-07-2023

For and on behalf of Petronet LNG Foundation



Akshay Kumar Singh

Chairman

(DIN: 03579974)



Vinod Kumar Mishra

Director

(DIN: 08125144)



Petronet LNG Foundation

Notes forming part of Financial Statements for the year ended 31/03/2023

Note : 2 Cash and Bank Balances

Particulars	As at 31 March 2023	As at 31 March 2022
	(₹'000)	(₹'000)
Cash and Cash equivalent		
Balance with Bank		
- SBI Current Account	19	5
- SBI Saving Account	503	612
Cash in Hand	-	-
	522	617

Note : 4 Trade Payable

Particulars	As at 31 March 2023	As at 31 March 2022
	(₹'000)	(₹'000)
'- Total outstanding dues of micro enterprises and small enterprises	-	-
'- Total outstanding dues of creditors other than MSME's		
ADB & Associates	81	81
Prakash K Prakash	3	3
	84	84

Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. The Company has not received and memorandum (as required to be filed by the suppliers with notified authority under the micro, small and Medium Enterprises Development Act 2006) from vendor claiming the status as micro and small enterprise, hence no disclosures have been made

Note : 5 Other Current Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
	(₹'000)	(₹'000)
Statutory Payable -TDS	8	-
	8	-

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Petronet LNG Foundation

Notes forming part of Financial Statements for the year ended 31/03/2023

Note : 6 Revenue

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	(₹'000)	(₹'000)
Donation from PLL	25,428	1,07,673
Donation for Good Samaritan	204	187
	25,632	1,07,860

Note : 7 Other Income

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	(₹'000)	(₹'000)
Bank Interest on Saving Account	31	663
	31	663

Note : 8 CSR Expenses

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	(₹'000)	(₹'000)
Kashmir Super 30	-	1,215
Koodiyattam Art	-	496
BSF Widow Quarter Gujarat	-	7,225
BSF Widow Quarter Gurdaspur	-	1,355
BSF Widow Quarter Amritsar	-	3,254
BSF Widow Quarter Bikaner	-	19,996
Development of Govt Primary School Luva	-	9,808
Mokshda PEVSS	-	7,783
Skill Development CIPET Kochi	-	5,873
Skill Development CIPET Dahej	-	2,512
Skill Development-CIPET BADDI	-	4,057
Skill Development-NHFDC (CSR)	-	3,110
Skill Development-CIPET Murthal	-	2,070
Petronet Samkalp30	-	915
Women Beyond Blues Programme	-	680
Mobile Medical Clinic -Wockhardt	-	10,500
CRPF Widow Quarter Lucknow	10,913	10,913
Swachh Bharat	-	1,525
Project HIAL	12,250	10,500
Miscellaneous CSR Education	-	1,895
Misc CSR Activity	275	779
CSR Surveys & Studies	-	487
Chacha Nehru Primary School(CNPS)- Proj	375	-
Bridging the gap:Computer Education to Students	300	-
Financial assistance under Good Samaritan Initiative	199	187
	24,312	1,07,135

Note : 9 Other Expenses

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	(₹'000)	(₹'000)
Audit Fees	89	89
Professional & Consultancy Charges	21	66
Office Admin Charges	25	26
Bank Charges	2	1
Interest on TDS	2	-
Impact Assessment Study	1,315	-
	1,454	182

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Petronet LNG Foundation

Notes forming part of Financial Statements for the year ended 31/03/2023

Note : 10 Financial Instruments

A) Financial Instruments by category

Particulars	31-03-2023 Amortised Cost (₹'000)	31-03-2022 Amortised Cost (₹'000)
Financial Assets		
Cash and cash equivalents	522	617
Financial Liabilities		
Trade Payable	84	84

B) Financial risk management

The entity monitors and manages the financial risks relating to the operations of the entity through internal MIS Report which analyse the exposure by degree and magnitude of risk.

i) Liquidity Risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The Objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company consistently generated sufficient cash flows from operations to meet its financial obligations as and when they fall due.

The tables provide details regarding the contractual maturities of significant financial liabilities as at :

Current Financial Liabilities	31-03-2023		
	Carrying Amount (₹'000)	Less Than 1 Year (₹'000)	More than 1 Year (₹'000)
Trade Payable	84	84	-
	84	84	-
Current Financial Liabilities	31-03-2022		
	Carrying Amount (₹'000)	Less Than 1 Year (₹'000)	More than 1 Year (₹'000)
Trade Payable	84	84	-
	84	84	-

Note : 11 Segment Reporting

The company is engaged in promoting and funding project or program, relating to corporate social responsibility (CSR) which in context of Accounting Standard 17 reportable segment is considered as the only reportable segment. The company does not have any geographic segment.

Note : 12 Related Party Transaction

a) List of Related Parties & Relationship

(i) Holding

- Petronet LNG Ltd.

(ii) Directors

- Akshay Kumar Singh

- Vinod Kumar Mishra

- Samar Bahadur Singh

- Yogananda Reddy Vaddamani

-Pranod Narang

-Sundeep Bhutoria (w.e.f. 20.10.2022)

b) Related Party Transactions During The Period

S. No.	Particulars	Nature of Relationship	Nature of Transaction	Amount in (₹'000)
1	Petronet LNG Ltd.	Holding Company	Donation	25,428



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Note : 13 The Company does not have any employees and therefore provident fund and gratuity is not applicable.

Note : 14 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

Note : 15 The Company is registered under section 12AA of Income Tax Act 1961, which entitles it to claim an exemption under income tax provided certain conditions laid down in Income Tax Act 1961 are complied with.

Note : 16 Additional Regulatory Information:

- a. The Company do not possess any immovable property title deeds of which are not held in the name of the Company.
- b. There are no loans or advances in the nature of loans granted to promoters, directors, KMPs and related parties, either severally or jointly with another person, that are (i) repayable on demand or (ii) without specifying any terms or period of repayment;
- c. The Company does not have any Benami property, and no proceedings have been initiated or is pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988;
- d. The company has not been declared a wilful defaulter by any bank or financial Institution or other lender.;
- e. The Company has no transactions with companies struck off u/s.248 of the Companies Act, 2013 or Sec. 560 of the Companies Act, 1956;
- f. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year;
- g. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax
- h. The Company has not advanced, loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or
 - (ii) provide any guarantee, security or the like to or on behalf of the Company;
- i. The Company has not received any funds from any person(s) or entity(ies), including foreign entities with the understanding (whether recorded in writing or otherwise) that the Company shall
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or
 - (ii) provide any guarantee, security or the like to or on behalf of the Company;
- j. There is no Intangible Assets under development during the Financial Year 2022-2023.

Akshay Kumar Singh
Chairman
(DIN: 03579974)

Vinod Kumar Mishra
Director
(DIN: 08125144)

Place: New Delhi
Date: 25-07-2023



Ashutosh