



# LALA LAJPATRAI COLLEGE OF LAW

(Affiliated to University of Mumbai and Approved Bar Council of India)

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## **Audit Reports (2017-18 to 2021-22)**

Date : 27 SEP 2018

### **AUDITORS' REPORT**

We have audited the attached Balance Sheet of LALA LAJPATRAI COLLEGE OF LAW ("the College"), as at **31st March, 2018** and the Income & Expenditure Account for the year ended on that date annexed thereto.

The financial statements have been prepared by management based on the financial reporting provisions of the FEES REGULATING AUTHORITY, GOVERNMENT OF MAHARASHTRA

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

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College. This responsibility includes the maintenance of adequate accounting records, design, implementation and maintenance of internal control 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. Our responsibility is to express an opinion on these financial statements based on our audit.

#### **Basis of Accounting**

Without modifying our opinion, we draw attention to Notice of Fees Regulating Authority, which prescribes the basis of accounting. The financial statements are prepared to assist the College to meet the said requirements. As a result, the financial statements may not be suitable for another purpose.

#### **Other Matter**

The College has prepared a separate set of financial statements for the year ended March 31, 2018 in accordance with the Cash System of Accounting on which we issued a separate auditor's report dated 24th September 2018.

In our opinion and to the best of our information and according to the explanations given to us, we report that:-

- a) In our opinion, proper books of account have been kept by the College so far as it appears from our examination of the books;




- b) The College was following Cash System of Accounting in earlier years. The College has prepared Financial statements attached hereto on Mercantile Basis. The effect of changes from cash basis to Mercantile basis has been adjusted against Opening Balance of Income & Expenditure Account in the Balance Sheet.
- c) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- d) The College is conducting only one course for which approval of the fees is required from Authority. Accordingly, Segment Reporting as per Accounting Standard 17 (specified under Section 133 of The Companies Act 2013) is not applicable to the College.
- e) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
- f) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts gives a true and fair view :-
- i. In the case of Balance Sheet, of the State of Affairs of the College as at 31<sup>st</sup> March, 2018.
  - ii. In the case of Income & Expenditure Account, the deficit of the College for the year ended 31<sup>st</sup> March, 2018.

For C. B. POKLE & CO.  
CHARTERED ACCOUNTANTS



(C B POKLE )  
M. No. 004090  
PROPREITOR



MUMBAI DATED : 27 SEP 2018

Date: 3 OCT 2019

## INDEPENDENT AUDITOR'S REPORT

### **Opinion**

We have audited the financial statements of LALA LAJPATRAI COLLEGE OF LAW ("the College"), which comprise the balance sheet as at **March 31<sup>st</sup> 2019**, and the Income & Expenditure Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the College as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 charge with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with Laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the college's financial reporting process.

*CM*





## **Auditor's Responsibilities for the Audit of the 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.

Paragraph 41(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 41(c) explains that when law, regulation or applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

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, but not for the purpose of expressing an opinion on the effectiveness of the college's internal control.
- 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 college'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 college to cease to continue as a going concern.

We communicate with those charged with trustees 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 trustees 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.

#### **Other Matter**

The financial statements have been prepared by management based on the financial reporting provisions of the FEES REGULATING AUTHORITY, GOVERNMENT OF MAHARASHTRA.

The College has prepared a separate set of financial statements for the year ended March 31, 2019 in accordance with the Cash System of Accounting on which we issued a separate auditor's report dated 21<sup>st</sup>September, 2019

In our opinion and to the best of our information and according to the explanations given to us, we report that:-

- a) In our opinion, proper books of account have been kept by the College so far as it appears from our examination of the books;
- b) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- c) The College is conducting only one course for which approval of the fees is required from Authority. Accordingly, Segment Reporting as per Accounting Standard 17 (specified under Section 133 of The Companies Act 2013) is not applicable to the College.
- d) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
- e) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts gives a true and fair view :-
  - i. In the case of Balance Sheet, of the State of Affairs of the College as at 31st March, 2019.
  - ii. In the case of Income & Expenditure Account, the deficit of the College for the year ended 31st March, 2019.

For C. B. POKLE & CO  
Chartered Accountants  
Firm Registration No.107954W

(C. B. POKLE)  
PARTNER  
M.No.004090



MUMBAI DATED : 3 OCT 2019

C. B. POKLE B.Com.,F.C.A.

R. P. TAYSHETE B.Com.,F.C.A.

MILIND POKLE B.Com.,L.L.B.(Gen.),F.C.A.

201, 2nd floor, Chitrakoot,  
Kashinath Dhuru Street,  
Agar Bazar, Dadar (W),  
Mumbai - 400 028.

Date 31<sup>st</sup> December, 2020

### INDEPENDENT AUDITOR'S REPORT

#### Opinion

We have audited the financial statements of LALA LAJPATRAI COLLEGE OF LAW ("the College"), which comprise the balance sheet as at **March 31<sup>st</sup> 2020**, and the Income & Expenditure Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, we report that :-

- a) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
- b) We confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing Income & Expenditure account and Balance Sheet of the course as at 31<sup>st</sup> March, 2020.
- c) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- d) In our opinion, proper books of account have been kept by the College so far as it appears from our examination of the books;
- c) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon gives a true and fair view:-
  - i. In the case of Balance Sheet, of the State of Affairs of the College as at 31<sup>st</sup> March, 2020.
  - ii. In the case of Income & Expenditure Account, the deficit of the College for the year ended 31<sup>st</sup> March, 2020.





- f) The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith Form No. A-2.
- g) In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. A-2 are true and correct.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 charge with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with Laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the college's financial reporting process.

### **Auditor's Responsibilities for the Audit of the 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.

Paragraph 41(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 41(c) explains that when law, regulation or applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than





including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

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, but not for the purpose of expressing an opinion on the effectiveness of the college's internal control.
- 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 college'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 college to cease to continue as a going concern.

We communicate with those charged with trustees 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 trustees 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.

#### **Other Matter**

The financial statements have been prepared by management based on the financial reporting provisions of the FEES REGULATING AUTHORITY, GOVERNMENT OF MAHARASHTRA.



The College has prepared a separate set of financial statements for the year ended March 31, 2020 in accordance with the Cash System of Accounting on which we issued a separate auditor's report dated 30<sup>th</sup> December 2020.

Due to Covid-19 pandemic and the consequential lockdown and other restrictions imposed by the Government, the audit processes were carried out based on the records and the documents and the information made available to us by management and most of the communications were through email. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable and directly generated by the accounting system without any further manual modifications.

For C. B. POKLE & CO  
Chartered Accountants  
Firm Registration No.107954W



(C. B. POKLE)  
PARTNER

M.No.004090  
UDIN - 21004090AAAA BE 4166



MUMBAI DATED : 31<sup>st</sup> December 2020



## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of LALA LAJPATRAI COLLEGE OF LAW ("the College"), which comprise the balance sheet as at **March 31<sup>st</sup> 2021**, and the Income & Expenditure Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, we report that :-

- a) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- b) We confirm that the mercantile method of accounting is followed while preparing books of account and preparing Income & Expenditure account and Balance Sheet of the course as at 31<sup>st</sup> March, 2021.
- c) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- d) In our opinion, proper books of account have been kept by the College so far as it appears from our examination of the books;
- e) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon gives a true and fair view:-
  - i. In the case of Balance Sheet, of the State of Affairs of the College as at 31<sup>st</sup> March, 2021.
  - ii. In the case of Income & Expenditure Account, the deficit of the College for the year ended 31<sup>st</sup> March, 2021.
- f) The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith Form No. A-2.
- g) In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. A-2 are true and correct.

*CBP*





## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Trustee for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the institute in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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 financial statements, management is responsible for assessing the institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern.

## **Auditor's Responsibilities for the Audit of the 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 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.





- 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 entity'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 entity to cease to continue as a going concern.

We communicate with those charged with trustees 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.

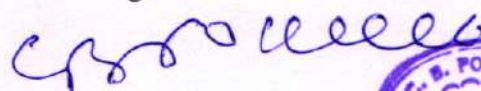
We also provide trustees with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The financial statements have been prepared by management based on the financial reporting provisions of the FEES REGULATING AUTHORITY, GOVERNMENT OF MAHARASHTRA.

The College has prepared a separate set of financial statements for the year ended March 31, 2021 in accordance with the Cash System of Accounting on which we issued a separate auditor's report dated 17<sup>th</sup> November, 2021

For C. B. POKLE & CO  
Chartered Accountants  
Firm Registration No.107954W



(C. B. POKLE)  
PARTNER  
M.No.004090  
UDIN 21004090AAAADR2262



MUMBAI DATED: 18<sup>th</sup> November 2021



### INDEPENDENT AUDITOR'S REPORT

#### Opinion

We have audited the financial statements of LALA LAJPATRAI COLLEGE OF LAW ("the College"), which comprise the balance sheet as at **March 31<sup>st</sup> 2022**, and the Income & Expenditure Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, we report that :-

- a) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- b) We confirm that the mercantile method of accounting is followed while preparing books of account and preparing Income & Expenditure account and Balance Sheet of the course as at 31<sup>st</sup> March, 2022.
- c) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- d) In our opinion, proper books of account have been kept by the College so far as it appears from our examination of the books;
- e) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon gives a true and fair view:-
  - i. In the case of Balance Sheet, of the State of Affairs of the College as at 31<sup>st</sup> March, 2022.
  - ii. In the case of Income & Expenditure Account, the deficit of the College for the year ended 31<sup>st</sup> March, 2022.
- f) The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith Form No. A-2.
- g) In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. A-2 are true and correct.





## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 college in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Trustee for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the institute in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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 financial statements, management is responsible for assessing the institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern.

## **Auditor's Responsibilities for the Audit of the 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 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.





- 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 entity'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 entity to cease to continue as a going concern.

We communicate with those charged with trustees 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 trustees 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.

#### **Other Matter**

The financial statements have been prepared by management based on the financial reporting provisions of the FEES REGULATING AUTHORITY, GOVERNMENT OF MAHARASHTRA.

The College has prepared a separate set of financial statements for the year ended March 31, 2022 in accordance with the Cash System of Accounting on which we issued a separate auditor's report dated 5<sup>th</sup> September 2022.

For C. B. POKLE & CO  
Chartered Accountants  
Firm Registration No.107954W



(MILIND POKLE)  
PARTNER  
M.No.043274

UDIN 22043274AZSIGV9927



MUMBAI DATED: 14<sup>th</sup> October 2022