

## Independent Auditor's Report

To the Partners of Grace Gated Community LLP,  
Opinion

1. We have audited the accompanying financial statements of Grace Gated Community LLP ('the LLP'), which comprises of the Statement of Assets and Liabilities as at 31 March 2022, the Statement of Income and Expenditure and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI'), of the state of affairs of the LLP as at 31 March 2022, and its surplus 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 issued by the 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 LLP in accordance with the Code of Ethics issued by the 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.

## Emphasis of Matters

We draw attention to Note 1(e) to standalone financial statements, in respect of determination of revenues under percentage of completion method. We have relied upon the management's estimates of the percentage of completion, costs to completion and on the projections of revenues expected from projects, owing to the technical nature of such estimates, on the basis on which profits/losses have been accounted and realizability the construction work in progress is been determined.

Our opinion is not modified in respect of this matter





## Responsibilities of Management for the Financial Statements

1. Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI pursuant to the requirements of the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules, 2009. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules and design, implementation and maintenance of adequate internal financial controls 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.
2. In preparing the financial statements, management is responsible for assessing the LLP'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 LLP or to cease operations, or has no realistic alternative but to do so.

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

1. 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 Standards on Auditing 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.
2. As part of an audit in accordance with Standards on Auditing, 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, misrepresentation, 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 whether the LLP has in place an adequate internal financial controls system over financial reporting 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 LLP'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 LLP 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.
3. We communicate with the management 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.
4. We also provide those charged with governance with a statement that we have complied with relevant ethical requirement 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.

For Vaithisvaran & Co LLP

Chartered Accountants

FRN 004494S / S200037

  
R Sanjeev Kumar

Partner

M. No 245459

UDIN: 22245459BASELL8884

Place: Chennai

Date: 31-08-2022



**Grace Gated Community LLP**

**Balance Sheet as at 31 March 2022**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

Particulars	Note	As at	
		March 31, 2022	March 31, 2021
<b>EQUITY AND LIABILITIES</b>			
<b>Partner's funds</b>			
Partner's capital	2	1.00	1.00
Partner's Current account	3	4,014.74	3,759.97
		<b>4,015.74</b>	<b>3,760.97</b>
<b>CURRENT LIABILITIES</b>			
Short-term borrowings	4	2,041.98	385.90
Trade payables	5		
- Dues to other than micro and small enterprises		289.79	746.94
Unearned revenue - construction		109.15	226.23
Other current liabilities	6	259.05	233.84
Short-term provisions	7	1,183.71	415.23
		<b>3,883.68</b>	<b>2,008.14</b>
<b>Total</b>		<b>7,899.42</b>	<b>5,769.11</b>
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	1.97	2.60
Deferred tax assets	9	0.24	1.16
Long-term loans and advances	10	1,703.97	671.34
Other non-current assets	11	-	1.70
		<b>1,706.18</b>	<b>676.80</b>
<b>CURRENT ASSETS</b>			
Inventories	12	436.57	378.63
Trade receivables	13	602.97	461.33
Cash and cash equivalents	14	100.50	11.10
Short-term loans and advances	15	4,216.10	3,828.09
Other current assets	16	837.10	413.16
		<b>6,193.24</b>	<b>5,092.31</b>
<b>Total</b>		<b>7,899.42</b>	<b>5,769.11</b>
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the financial statements  
As per our report of even date attached.

**For Vaithisvaran & Co LLP**  
Chartered Accountants  
Firm's Registration No.: 004494S/S200037

  
**R. Sanjeev Kumar**  
Partner  
Membership No: 245459



Place : Chennai  
Date : 31.08.2022

For and on behalf of the Board of Directors of  
**Grace Gated Community LLP**  
Firm's Registration No.: AAH-7943





  
**Arun MN**  
Designated Partner  
DIN: 00793551

  
**Dorothy Thomas**  
Designated Partner  
DIN: 00729577

Place : Chennai  
Date : 31.08.2022

Place : Chennai  
Date : 31.08.2022



<b>Grace Gated Community LLP</b>			
<b>Statement of Profit and Loss for the year ended 31 March 2022</b>			
<i>(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)</i>			
Particulars	Note	For the year ended	For the year ended
		March 31, 2022	March 31, 2021
<b>INCOME</b>			
Revenue from operations	17	860.76	4,188.15
Other income	18	394.30	226.92
<b>Total Income</b>		<b>1,255.06</b>	<b>4,415.07</b>
<b>EXPENSES</b>			
Construction activity expenses	19	726.18	1,683.09
Change in inventories	20	-110.20	629.30
Other expenses	21	58.32	72.83
Finance costs	22	64.61	3.72
Depreciation and amortization expenses	8	0.64	0.82
<b>Total Expenses</b>		<b>739.55</b>	<b>2,389.76</b>
<b>PROFIT BEFORE TAX</b>		<b>515.51</b>	<b>2,025.31</b>
<b>Tax expenses</b>			
Current tax		151.16	485.54
Deferred tax liability / (asset)		0.92	-0.45
AMT credit availment		-	-366.50
Current tax relating to previous years		108.67	-
		<b>260.75</b>	<b>118.59</b>
<b>PROFIT AFTER TAX</b>		<b>254.76</b>	<b>1,906.72</b>
Summary of significant accounting policies	1		
The accompanying notes form an integral part of the financial statements			
As per our report of even date attached.			
<b>For Vaithisvaran &amp; Co LLP</b> Chartered Accountants Firm's Registration No.: 004494S/S200037		For and on behalf of the Board of Directors of <b>Grace Gated Community LLP</b> Firm's Registration No.: AAH-7943	
 <b>R. Sanjeev Kumar</b> Partner Membership No: 245459	 Vikas Mantra Towers #120 /24B R K Mutt Road Mandaveli-28 CHARTERED ACCOUNTANTS	 <b>ADG MN</b> Designated Partner DIN: 00793551	 <b>Dorothy Thomas</b> Designated Partner DIN: 00729577
Place : Chennai Date : 31.08.2022	Place : Chennai Date : 31.08.2022	Place : Chennai Date : 31.08.2022	Place : Chennai Date : 31.08.2022

**Grace Gated Community LLP**

**Cash flow statement for the year ended 31 March 2022**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

S.No.	Particulars	March 31, 2022	March 31, 2021
I.	<b>Cash flow from operating activities</b>		
	Profit (Loss) before tax	515.51	2,025.31
	Adjustments for:		
	Depreciation and amortisation expense	0.64	0.82
	Interest income	(435.87)	(198.70)
	Interest expense	111.79	91.05
	Operating profit before working capital changes	<b>192.07</b>	<b>1,918.48</b>
	<b>Changes in working capital:</b>		
	(Increase) / Decrease in trade receivables	(141.64)	506.67
	(Increase) / Decrease in Short term loans and advances	(1,495.11)	(437.04)
	(Increase) / Decrease in Inventories	(57.94)	694.67
	Decrease/(Increase) in other non-current assets	1.70	-
	(Decrease) / Increase in trade payables	(457.15)	(68.21)
	(Decrease) / Increase in Unearned revenue	(117.08)	
	Increase/(decrease) other current liabilities	(22.94)	(2,545.77)
	<b>Cash generated from operations</b>	<b>(2,098.09)</b>	<b>68.80</b>
	Direct Tax paid net	(523.98)	(56.06)
	<b>Net cash generated from operating activities</b>	<b>(2,622.07)</b>	<b>12.74</b>
II.	<b>[B] CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of fixed assets	-	(0.82)
	Movement in fixed deposit balances	(50.00)	
	Loan repaid by related parties	1,107.10	977.33
	Interest & other income received	11.93	0.92
	<b>Net cash used in investing activities</b>	<b>1,069.03</b>	<b>977.43</b>
III.	<b>[C] CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from long-term borrowings	-	419.41
	Repayment of long-term borrowings	-	(1,405.72)
	Proceeds from short-term borrowings, net	1,656.08	95.77
	Interest paid	(63.64)	(101.84)
	<b>Net cash used in financing activities</b>	<b>1,592.44</b>	<b>(992.38)</b>
	<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>39.40</b>	<b>(2.21)</b>
	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>11.10</b>	<b>13.31</b>
	<b>Cash and cash equivalents as at the end of the year</b>	<b>50.50</b>	<b>11.10</b>

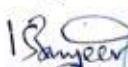
The accompanying notes form an integral part of the financial statements

As per our report of even date attached.

**For Vaithisvaran & Co LLP**

Chartered Accountants

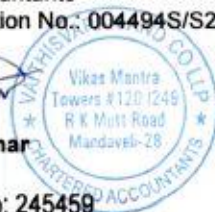
Firm's Registration No.: 004494S/S200037

  
R. Sanjeev Kumar  
Partner

Membership No: 245459

Place : Chennai

Date : 31.08.2022



For and on behalf of the Partners of

**Grace Gated Community LLP**

Firm's Registration No.: AAH-7943

  
Arun MN  
Designated Partner  
DIN: 00793551

  
Dorothy Thomas  
Designated Partner  
DIN: 00729577

Place : Chennai

Date : 31.08.2022

Place : Chennai

Date : 31.08.2022



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

**1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022****Company Overview**

Grace Gated Community LLP is engaged primarily in the business of Real Estate Construction, Development and selling of apartments and villas.

**Significant accounting policies****a. Basis of preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and comply in all material respects with the accounting standards issued by the Institute of Chartered Accountants of India ('ICAI') and other generally accepted accounting principles in India (Indian GAAP), and the provisions of the Limited Liability Partnership Act, 2008. The entity falls under level I enterprise as specified by the ICAI in matters relating to applicability of Accounting Standards to small and medium size enterprises.

**b. Use of estimates**

The preparation of Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and reported amounts of revenue and expenses for the year. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**c. Inventory**

i. Inventories are valued at the lower of cost and net realisable value.

ii. The methods of determining cost of various categories of inventories are as follows -

- Building material purchased, lying unutilised at project sites is valued at lower of cost and net realisable value.
- Construction work-in-progress includes cost of land, premium for development rights, construction costs, allocated interest and expenses directly related to the projects undertaken by the Company and the same is valued at lower of cost and net realisable value.
- Completed flats / villas are valued at lower of cost and net realisable.
- Traded goods are valued at lower of cost and estimated net realizable value after providing for obsolescence and other losses, where considered necessary. The cost comprises of cost of purchase, cost of conversion and other costs including appropriate overheads in the case of work in process, incurred in bringing such inventories to present location and condition. Cost includes freight, taxes and duties net of GST credit wherever applicable. Cost of stock in trade is determined on weighted average basis.

**d. Depreciation**

Depreciation is provided on WDV method (effective from April 1, 2018) at the useful life specified in Schedule II of the Companies Act, 2013 or based on the useful life of the assets as estimated by the management, whichever is higher. Depreciation on additions is charged on pro-rata basis from the date of installation with the applicable rate of depreciation.

Particulars	Useful life in years
Buildings	60
Furniture & fittings	10
Office equipments	5
Plant & machinery	5
Vehicles	8 and 10
Computers	3 and 6





**Grace Gated Community LLP**

**Summary of significant accounting policies and other explanatory information**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

**1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022**

The Company follows written down value method of computing depreciation for its Tangible Assets.

Individual assets costing upto Rs.5,000/- are depreciated in full in the year of acquisition.

Leasehold improvements are amortized over the period of lease term on written down value method.

Intangible assets (Software) are amortized over a period of three years on WDV method.

**e. Revenue recognition**

**Real Estate**

Revenue comprises of values stated in the agreements with customers, including value of additions/ alterations and net off discounts and other trade benefits.

Revenue is recognised as per the Revised Guidance Note issued by Institute of Chartered Accountants of India on " Accounting for Real estate transactions (Revised 2012)". As per which revenue is recognised under the percentage of completion method only when all the following events are completed.

- i. There is a rebuttable presumption that the outcome of a project can be estimated reliably.
- ii. All critical approvals necessary for commencement of the project have been obtained.
- iii. The stage of the completion of the project reaches a reasonable level of development.
- iv. Atleast 25% of the estimated construction and development costs has been incurred.
- v. Atleast 25% of the saleable project area is secured by contracts or agreements with buyers.
- vi. Atleast 10% of the total revenue as per the contract of sale are realised at the reporting date in respect of each contract.

Determination of revenues under the percentage of completion method necessarily involves making estimates, some of which are of a technical nature, concerning, where relevant, the percentages of completion, costs to completion, the expected revenues from the project or activity and the foreseeable losses to completion. Estimates of project income, as well as project costs, are reviewed periodically. The effect of changes, if any, to estimates is recognized in the financial statements for the period in which such changes are determined. losses, if any, are fully provided for immediately.

**Construction Services**

**Cost plus contracts**

Contract revenue is determined by adding the aggregate cost plus proportionate margin as agreed with the customer.

**Fixed price contracts**

Contract revenue is recognised only to the extent of cost incurred till such time the outcome of the job cannot be ascertained reliably. When the outcome of the contract is ascertained reliably, contract revenue is recognised at cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed till reporting date, to the total estimated contract costs.

Expected loss, if any, on the construction related activity is recognised as an expense in the period in which it is foreseen, irrespective of the stage of the completion of the contract. While determining the amount of foreseeable loss, all elements of cost and related incidental income not included in contract revenue is taken into consideration.





**1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022**

Amounts due in respect of price escalation claims and/or variation in contract work are recognized as revenue only if the contract allows for such claims or variations and/or there is evidence that the customer has accepted it and are capable of being reliably measured.

**Man Power Supply Services**

Revenue is determined by adding the aggregate cost plus proportionate margin as agreed with the customer.

**Security and Maintenance Services**

The security and maintenance services income is recognised on accrual basis..

**Management Consultancy**

Income from project management services is recognized on accrual basis.

**Interior Services**

Revenue is from trading activity and rendering of service. Revenue from the sale of goods is recognised at the point of despatch to customers. Sale of goods is accounted excluding goods and service tax.

Revenue from rendering of service is recognized on 'Cost Plus' basis in accordance with the terms of the agreement entered into with the customer. For determination of cost, all the eligible costs incurred / identified towards such contracts is considered based on the confirmation from the customer.

**f. Property, plant and equipment and capital work-in-progress**

Property, plant and equipment are carried at the cost of acquisition or construction less accumulated depreciation. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Expenditure during the construction period directly attributable to the projects under implementation including borrowing costs on loans borrowed for the implementation of the project are included under capital work-in-progress, pending allocation to the assets. Advances paid towards acquisition of fixed assets included under long term loans and advances.

**g. Foreign currency transactions and balances**

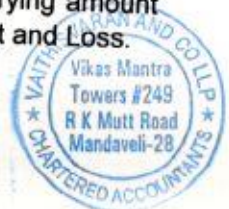
Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign currency transactions settled during the year are recognised in the profit and loss account.

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are reinstated at the year-end exchange rate. The resultant exchange differences are recognised in the profit and loss account.

**h. Investments**

Long-term investments are stated at cost to the Company in accordance with Accounting Standard 13 on "Accounting for Investments". The Company provides for diminution in the value of Long-term investments other than those temporary in nature.

Current investments are valued at lower of cost and fair value. Any reduction to carrying amount and any reversals of such reductions are charged or credited to the Statement of Profit and Loss.





**1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022**

**i. Employee benefits**

**Short-term employee benefits**

The Company has recognised, the undiscounted amount of short term employee benefits expected to be paid in exchange for service, as an expense in the profit & loss account during the period in which the employee renders the services.

**Post-employment benefit plans**

**Defined contribution plan**

Contributions payable to recognised provident fund, which are defined contribution schemes, are charged to the profit and loss account.

**Defined benefit plan**

The cost of providing benefits is determined using the project unit cost method, with actuarial valuations being carried out at each balance sheet date. Actuary gains or losses are recognized in full in the profit & loss account for the period in which they occur.

**j. Borrowing costs**

Borrowing costs which are directly attributable to acquisition or construction of the qualifying assets as per the Accounting Standard 16 "Borrowing Cost" issued as per Section 133 of companies act, are capitalised up to the date, the qualifying asset is ready for use/ put to use. All other borrowing costs are charged to the revenue.

**k. Leases**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership are classified as operating leases. Operating lease payments are recognised as an expense in the profit and loss account.

**l. Earnings per share**

The basic earnings per share ("EPS") is computed by dividing the net profit (loss) after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit (loss) after tax for the year and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**m. Accounting for taxes on income**

Income tax expense is accounted in accordance with Accounting Standard – 22 "Accounting for Taxes on Income" which includes current tax and deferred tax.

**Current tax**

The current charge for the income taxes is calculated in accordance with the relevant tax regulations applicable to the Company.

**Deferred tax**

Deferred taxes reflect the impact of current year timing differences between the taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognised only to the extent that there is reasonable/ virtual certainty that sufficient future taxable income will be available.





**Grace Gated Community LLP**

**Summary of significant accounting policies and other explanatory information**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

**1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022**

**n. Impairment of assets**

The Company assess at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, then the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognised in the profit & loss account. If at the balance sheet date there is a indication that if a previously assessed impaired loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

**o. Provisions, contingent liabilities and contingent assets**

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a realisable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed.



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022		As at March 31, 2021	
	Number	% holding	Number	% holding
<b>2 Partners Capital</b>				
K.R.Anerudhan	-	0.00%	1,000	1.00%
Dorothy Thomas	1,000	1.00%	-	0.00%
Casagrand Builder Private Limited	99,000	99.00%	99,000	99.00%
	<b>1,00,000</b>	<b>100.00%</b>	<b>1,00,000</b>	<b>100.00%</b>

	Casagrand			
	Builder Private Limited	K.R.Anerudh an	Dorothy Thomas	Total
<b>3 Partner's Current account</b>				
Balance at the beginning of April 01, 2020	1,834.24	19.02	-	1,853.26
Add: Profit / (loss) for the year	1,887.65	19.07	-	1,906.72
Less: (Withdrawal) / Contribution during the year	-	-	-	-
Balance at the end of March 31, 2021	<b>3,721.89</b>	<b>38.09</b>	-	<b>3,759.98</b>
Add: Profit / (loss) for the year	252.21		2.55	254.76
Less: (Withdrawal) / Contribution during the year	38.09	-38.09	-	-
Balance at the end of March 31, 2022	<b>4,012.20</b>	-	<b>2.55</b>	<b>4,014.74</b>
	<b>4,012.20</b>	-	<b>2.55</b>	<b>4,014.74</b>

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**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

4 Short-term borrowings	As at March 31, 2022	As at March 31, 2021
<b>Secured</b>		
Temporary bank overdraft	15.32	-
	<b>15.32</b>	-
<b>Unsecured</b>		
Borrowings		
- From Related parties	1,211.66	385.90
- From Individuals	815.00	-
	<b>2,026.66</b>	<b>385.90</b>
	<b>2,041.98</b>	<b>385.90</b>

**Notes:**

Short term Loan taken from Group company which is payable on demand

5 Trade payables		
Dues to Related party	16.40	-
Others	158.39	603.71
Retention payable	115.00	143.23
	<b>289.79</b>	<b>746.94</b>

**Note:**

Trade payables (At Amortised Cost)	March 31, 2022	March 31, 2021
(i) MSME		
a) Disputed		
b) Undisputed		
- Less than 1 year	6.72	38.76
- 1-2 years	3.65	28.12
- 2-3 years	7.85	-
- More than 3 years	-	-
(ii) Others		
a) Disputed	-	-
b) Undisputed		
- Less than 1 year	156.05	343.44
- 1-2 years	47.95	142.23
- 2-3 years	32.86	104.92
- More than 3 years	34.71	89.48



	As at March 31, 2022	As at March 31, 2021
<b>6 Other current liabilities</b>		
Interest accrued but not due on borrowings	0.97	-
Interest Payables - Related party	79.76	32.58
Advance from customers	21.95	40.43
Refund due to customers	52.66	138.46
Statutory Dues	2.56	3.84
Outstanding expenses	3.65	6.53
Other liabilities	97.50	12.00
	<b>259.05</b>	<b>233.84</b>

	As at March 31, 2022		As at March 31, 2021	
	Long-term	Short-term	Long-term	Short-term
7 Provisions				
Provision for Income Tax	-	1,183.71	-	415.23
	-	<b>1,183.71</b>	-	<b>415.23</b>





**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022	As at March 31, 2021
<b>9 Deferred tax asset</b>		
Deferred tax asset arising on account of:		
- Expenses disallowed due to non deduction of TDS	0.24	1.16
	<b>0.24</b>	<b>1.16</b>
<b>10 Long Term loans and advances</b>		
Unsecured considered good		
Advance tax & TDS receivable	1,032.63	-
AMT credit entitlement	671.34	671.34
	<b>1,703.97</b>	<b>671.34</b>
<b>11 Other non current assets</b>		
Rental deposits	-	1.70
	-	<b>1.70</b>
<b>12 Inventories</b>		
Building material	8.91	61.18
Work-in-progress	427.66	317.45
	<b>436.57</b>	<b>378.63</b>
<b>13 Trade Receivable</b>		
Unsecured considered good		
Aggregate amount of outstanding for a period exceeding six months from the date they are due	-	-
	-	-
Undisputed Trade receivables - Considered good	602.97	461.33
	<b>602.97</b>	<b>461.33</b>
<b>Note</b>		
<b>Trade Receivables (At Amortised Cost)</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
(i) Undisputed Trade Receivables – considered good		
- Less than 6 months	181.88	153.61
- 6 months - 1 year	237.21	69.85
- 1-2 years	45.68	214.84
- 2-3 years	134.77	21.25
- More than 3 years	3.43	1.78
	<b>602.97</b>	<b>461.33</b>
<b>14 Cash and cash equivalents</b>		
Cash on hand	0.88	1.23
Balances with banks		
- In current accounts	49.62	9.87
	<b>50.50</b>	<b>11.10</b>
<b>Other bank balances</b>		
- Balances held as margin money or security against borrowings	50.00	-
	<b>50.00</b>	<b>-</b>
	<b>100.50</b>	<b>11.10</b>



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022	As at March 31, 2021
<b>15 Short-term loans and advances</b>		
<b>Unsecured</b>		
Advances for purchase of land	1,462.99	-
Advances to suppliers	9.50	25.85
Advances to related party	2,581.00	3,688.10
Balances with government authorities - input credit	154.77	114.14
Prepaid expenditure	7.84	-
	<b>4,216.10</b>	<b>3,828.09</b>

**LOANS AND ADVANCES RELATED PARTY**

Type of borrower	March 31, 2022	March 31, 2021
Amount of loan or advance in the nature of loan outstanding	Repayable on demand	Repayable on demand
Percentage to the total loans and advances in the nature of loans	100%	100%
Promoters	-	-
Directors	-	-
KMPs	-	-
Related parties	2,581.00	3,688.10

	As at March 31, 2022	As at March 31, 2021
<b>16 Other current assets</b>		
Interest receivable	837.10	413.16
	<b>837.10</b>	<b>413.16</b>





**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	Year ended March 31, 2022	Year ended March 31, 2021
<b>17 Revenue from operations</b>		
<b>Revenue from Construction Segment</b>		
-Revenue from property development	843.71	4,183.47
-Modification sales	14.68	0.76
	<b>858.39</b>	<b>4,184.23</b>
<b>Other operating revenue</b>		
<b>Sale of Services</b>		
Cancellation income	2.37	3.92
	<b>2.37</b>	<b>3.92</b>
	<b>860.76</b>	<b>4,188.15</b>
<b>18 Other income</b>		
Interest income	435.87	198.70
Income from sale of scrap	5.47	26.41
Others	0.14	1.81
Less: Other Income from Intercompany Interest	(47.18)	-
	<b>394.30</b>	<b>226.92</b>
<b>19 Construction activity expenses</b>		
Land cost	81.25	-
Approval, legal and liaison expenses	20.30	5.83
Construction cost	525.25	1,194.89
Purchase material	<b>99.38</b>	391.32
Interest and financial charges	47.18	91.05
(-) Intercompany Interest	(47.18)	-
	<b>726.18</b>	<b>1,683.09</b>
<b>20 Change in inventories</b>		
Inventories at the beginning of the year:		
Work-in-progress	317.45	946.75
<b>Sub Total (A)</b>	<b>317.45</b>	<b>946.75</b>
Inventories at the end of the year		
Work-in-progress	427.66	317.45
<b>Sub - Total (c)</b>	<b>427.66</b>	<b>317.45</b>
	0.01	-
<b>(Increase)/ Decrease in inventories (A - B)</b>	<b>(110.20)</b>	<b>629.30</b>
<b>21 Other expenses</b>		
Power and fuel	-	7.86
Repairs and maintenance		
- Others	0.02	4.43
Communication expenses	-	0.17
Rates and taxes	0.64	0.03
Payments to auditor (Refer Note 21A)	2.25	3.00
Commission and brokerage fees	4.82	5.93
Professional fees	0.49	0.80
Selling and distribution expenses	44.61	47.42
Security charges	5.41	2.92
Bank charges	0.08	0.27
	<b>58.32</b>	<b>72.83</b>



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	Year ended March 31, 2022	Year ended March 31, 2021
<b>21A Payment to Auditors</b>		
For statutory audit	2.00	3.00
For tax audit	0.25	-
	<b>2.25</b>	<b>3.00</b>
<b>22 Finance Cost</b>		
Interest and financial charges		
- Interest expenses	64.37	-
- Interest expenses Intercompany	47.18	-
- Interest on tax	0.24	3.72
	111.79	3.72
Less : Interest expenses transferred to Construction activity expenses	(47.18)	-
	<b>64.61</b>	<b>3.72</b>





**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***23 Related party disclosure****a) Names of related parties and nature of relationship**

<b>Relationship</b>	<b>As at 31st March, 2022</b>	<b>As at 31st March, 2021</b>
Key management personnel	Arun MN Dorothy Thomas Siva Sankar Reddy Nagella Rajneesh Jain Raghunathan Sumanth Krishna KR Anerudan (Till 23/042021) R.Ashok Kumar	Arun MN Dorothy Thomas Siva Sankar Reddy Nagella Rajneesh Jain Raghunathan Sumanth Krishna KR Anerudan R.Ashok Kumar
Holding Company	Casagrاند Builder Private Limited	Casagrاند Builder Private Limited
Fellow Subsidiaries	Casa Grande Zest Private Limited Casa Grande Grace Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Milestone Private Limited Casa Grande Homes Private Limited Casa Grande Civil Engineering Private Limited Casa Grande Prop Care Private Limited (Till 31/01/2022) Casagrاند Horizons Private Limited Casa Grande Axiom Private Limited Casagrاند Staylogy Private Limited Casagrاند Vistaaz Private Limited Casagrاند Magick Rufy Private Limited Casagrاند Regale Private Limited Casagrاند Aesthetic Private Limited Casagrاند Dream Home Private Limited Casagrاند Samrt Value Homes Private Limited Casagrاند Spaceintell Private Limited Gazy mag Private Limited Casagrاند Bright Kids Private Limited Casagrاند Milleniaa Private Limited Arun Hope Foundation Blitzkrieg Technology Private Limited Casa Interior Studio Private Limited (Till 31/01/2022) Danub Homes Private Limited Nobilitas Home Search LLP Arun Family Trusteeship LLP	Casa Grande Zest Private Limited Casa Grande Grace Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Milestone Private Limited Casa Grande Homes Private Limited Casa Grande Civil Engineering Private Limited Casa Grande Prop Care Private Limited Casagrاند Horizons Private Limited Casa Grande Axiom Private Limited Casagrاند Staylogy Private Limited Casagrاند Vistaaz Private Limited Casagrاند Magick Rufy Private Limited Casagrاند Regale Private Limited Casagrاند Aesthetic Private Limited Casagrاند Dream Home Private Limited Casagrاند Samrt Value Homes Private Limited Casagrاند Spaceintell Private Limited Gazy mag Private Limited Casagrاند Bright Kids Private Limited Casagrاند Milleniaa Private Limited Arun Hope Foundation Blitzkrieg Technology Private Limited Casa Interior Studio Private Limited Danub Homes Private Limited Nobilitas Home Search LLP Arun Family Trusteeship LLP



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***23 Related party disclosure**

<b>Relationship</b>	<b>As at 31st March, 2022</b>	<b>As at 31st March, 2021</b>
Fellow Subsidiaries	Casagrand Supreme Home LLP Iris Development LLP Sky Magna LLP AAK Realty Services LLP Blue Sea Homes Search LLP Solace Gated Community LLP Venerate Homes LLP Sea View Home Search LLP Zest Home Search LLP Gallante Promoter LLP Casa Grande Coimbatore LLP Casa Grande Enterprises LLP Casa Grande Shelter LLP Casa Grande Realtors LLP Casa Grande Vallam LLP Dawning Developers LLP Propel Holdings LLP Casagrand Arun Mn Academy Foundation (from 13/09/2021) Casagrand Fresh Private Limited (from 14/04/2021) Upstay Builder Private Limited (from 22/10/2021) Spacio Premier Global Park Private Limited (from 01/11/2021) Casagrand Anchor Private Limited (from 26/10/2021) Casagrand Zingo Private Limited (from 28/10/2021) Casagrand Vivacity Private Limited (from 3/11/2021) Casagrand Everta Private Limited (from 10/11/2021) Casagrand Exotia Private Limited (from 10/11/2021) Casagrand Vivaace Private Limited (from 07/12/2021) Casagrand Hyderwise Private Limited (from 31/12/2021)	Casagrand Supreme Home LLP Iris Development LLP Sky Magna LLP AAK Realty Services LLP Blue Sea Homes Search LLP Solace Gated Community LLP Venerate Homes LLP Sea View Home Search LLP Zest Home Search LLP Gallante Promoter LLP Casa Grande Coimbatore LLP Casa Grande Enterprises LLP Casa Grande Shelter LLP Casa Grande Realtors LLP Casa Grande Vallam LLP Dawning Developers LLP Propel Holdings LLP
Enitites under common control	Casa Grande Prop Care Private Limited (Till 01/02/2022) Casa Interior Studio Private Limited (Till 01/02/2022)	





**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***23 Related party disclosure****(b) Transactions with related parties during the year\***

<b>Nature of Transactions</b>	<b>Year ended 31 March 2022</b>	<b>Year ended 31 March 2021</b>
<b>Interest Income</b>		
Casagrand Builder Private Limited	164.85	197.78
Casa Grande Shelter LLP	13.57	-
Casa Grande Garden City Builders Pvt Ltd	13.50	-
Casa Grande Civil Engineering Pvt Ltd	231.51	-
<b>Nature of Transactions</b>	<b>Year ended 31 March 2022</b>	<b>Year ended 31 March 2021</b>
<b>Interest Expenses</b>		
Casa Grande Homes Pvt Ltd	16.73	12.98
Casa Grande Grace Pvt Ltd	20.87	19.60
Danub Homes Pvt Ltd	1.89	-
Dawning Developers LLP	5.62	-
Casa Grande Axiom Pvt Ltd	2.06	-
<b>Transfer of goods</b>		
Casagrand Builder Private Limited	-	0.07
<b>Construction activity expense</b>		
Casa Grande Prop Care Pvt Ltd	23.10	9.89
<b>Reimbursement of exp</b>		
Casagrand Builder Private Limited	5.34	-
Casa Interior Studio Pvt Ltd	0.98	-
<b>Loan Given</b>		
Casagrande Builder Private Limited	-	-1,206.03
Casa Grande Axiom Pvt Ltd	29.94	-5.56
Casa Grande Realtors LLP	-	-0.78
Casa Grande Homes Pvt Ltd	33.60	-88.33
Casa Grande Smart Value Homes Pvt Ltd	2.13	-3.00
Casa Grande Coimbatore LLP	-	-0.05
Casa Grande Civil Engineering Pvt Ltd	1,040.28	-
Danub Homes Private Limited	-	-0.14
Casa Grande Vallam LLP	10.00	-
Casa Grande Grace Pvt Ltd	71.50	-
Casa Grande Magick Rufy Private Limited	6.23	-
Casagrand Milleniaa Pvt Ltd	2.00	-
Dawning Developers LLP	5.62	-



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***23 Related party disclosure**

Nature of Transactions	Year ended 31 March 2022	Year ended 31 March 2021
<b>Loan Received</b>		
Casa Grande Civil Engineering Private Limited	-	130.63
Casa Grande Shelter LLP	11.94	0.50
Casa Grande Vallam LLP	-	2.91
Casa Grande Grace Private Limited	-	2.44
Casa Grande Garden City Builders Pvt Ltd	13.50	97.44
Casa Grande Millenia Private Limited	-	0.95
Dawning Developers LLP	-	0.40
Gazy Mag Private Limited	-	0.20
Casagrand Vistaaz Pvt Ltd	3.52	-
Casagrand Builder Private Limited	3,844.13	-
Danub Homes Pvt Ltd	9.22	-
Casa Grande Realtors LLP	3.43	-
Casa Grande Prop Care Private Limited	-	13.96
<b>Partners' current account</b>	-	-
Casagrand Builder Private Limited	290.30	1,887.66

**(c) Balances outstanding with related parties at the year end\***

Particulars	Year ended 31 March 2022	As at 31 March 2021
<b>Trade payables</b>		
Casa Grande Prop Care Pvt Ltd	15.26	18.19
Casa Interior Studio Pvt Ltd	1.14	-
<b>Short term Loans and advances</b>		
Casagrand Builder Private Limited	-	2,408.92
Casa Grande Civil Engineering Pvt Ltd	2,376.50	1,096.84
Casa Grande Shelter LLP	98.63	97.00
Casa Grande Garden City Builders Pvt Ltd	97.44	97.44
Casa Grande Magick Ruffy Private Limited	6.23	-
Casagrand Millenia Pvt Ltd	2.00	-
Gazy Mag Private Limited	0.20	0.20
<b>Short term borrowings</b>		
Casa Grande Smart Value Homes Pvt Ltd	4.91	7.04
Casa Grande Grace Pvt Ltd	121.18	152.21
Casa Grande Homes Pvt Ltd	121.20	125.08
Casagrand Builder Private Limited	870.32	-
Casa Grande Axiom Pvt Ltd	16.38	44.26
Casa Grande Realtors LLP	4.79	1.36
Dawning Developers LLP	42.41	42.41
Casa Grande Vallam LLP	15.66	25.66
Casa Grande Coimbatore LLP	0.05	0.05
Danub Homes Pvt Ltd	11.25	0.14
Casagrand Vistaaz Pvt Ltd	3.52	-





**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***23 Related party disclosure**

<b>Particulars</b>	<b>Year ended 31 March 2022</b>	<b>As at 31 March 2021</b>
<b>Interest Payable</b>		
Casa Grande Grace Pvt Ltd	40.47	19.60
Casa Grande Homes Pvt Ltd	29.72	12.98
Casa Grande Axiom Pvt Ltd	2.06	-
Danub Homes Pvt Ltd	1.89	-
Dawning Developers LLP	5.62	-
<b>Interest receivable</b>		
Casagrand Builder Private Limited	570.13	405.28
Casa Grande Garden City Builders Pvt Ltd	13.50	-
Casa Grande Shelter LLP	13.57	-
Casa Grande Civil Engineering Pvt Ltd	239.39	7.87
<b>Current account balances</b>		
Casagrand Builder Private Limited	4,012.20	3,721.89
KR Anerudan	-	38.08
<b>Share capital</b>		
Casagrand Builder Private Limited	0.99	0.99



**Grace Gated Community LLP**
**Summary of significant accounting policies and other explanatory information**
*(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*
**F RATIO**

Particulars	March 31, 2022	March 31, 2021	Variance	Remarks
a) Current ratio	1.59	2.54	-59.02%	Decreased mainly due to increase in current liabilities
b) Debt-Equity ratio	0.51	0.10	79.82%	Due to increase in borrowing
c) Debt service coverage ratio	8.99	545.66	-5970.49%	Due to decrease in EBITDA
d) Return on equity ratio	7%	51%	-673.79%	Due to decrease in Profit after tax
e) Inventory turnover ratio	1.51	9.52	-529.77%	Due to decrease in cost of goods sold
f) Trade receivables turnover ratio	1.62	5.86	-262.30%	Due to decrease in revenue from operations
g) Trade payables turnover ratio	1.12	4.76	-324.90%	Due to decrease in EBITDA
h) Net capital turnover ratio	37%	136%	-264.36%	Due to decrease in revenue from operations
i) Net profit ratio	20%	43%	-112.76%	Due to decrease in total income
j) Return on capital employed	14%	54%	-273.45%	Variance due to decrease in EBIT
k) Return on investment	17%	5%	68.10%	Due to decrease in Interest Income

Particulars	Formula
a) Current ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
b) Debt-Equity ratio	$\frac{\text{Total Debt \{Current Borrowings + Non Current Borrowings\}}}{\text{Shareholder's Equity \{Total Equity\}}}$
c) Debt service coverage ratio	$\frac{\text{Earnings available for debt service \{Profit/(loss) before tax + Finance cost included in Cost of Sales + Depreciation and amortisation expense\}}}{\text{Finance Cost (excludes interest accounted on customer advance as per EIR Principal) + Principal Payment due to Non-Current Borrowing repayable within one year}}$
d) Return on equity ratio	$\frac{\text{Profit/(loss) for the year}}{\text{Average Shareholder's Equity \{Total Equity\}}}$
e) Inventory turnover ratio	$\frac{\text{COGS \{Cost of Material Consumed + Changes in inventories of finished goods and construction work-in-progress\}}}{\text{Average Inventories}}$
f) Trade receivables turnover ratio	$\frac{\text{Revenue from Operations}}{\text{Average Trade Receivables}}$
g) Trade payables turnover ratio	$\frac{\text{Profit/(loss) before tax + Finance cost + Depreciation and amortisation expense}}{\text{Average Trade Payables}}$
h) Net capital turnover ratio	$\frac{\text{Revenue from Operations}}{\text{Average Working Capital \{Current Assets - Current Liabilities\}}}$
i) Net profit ratio	$\frac{\text{Profit/(loss) for the year}}{\text{Total Income}}$
j) Return on capital employed	$\frac{\text{Earnings before Interest and Tax \{Profit / (Loss) before tax + Finance cost + Finance cost included in Cost of Sales\}}}{\text{Shareholder's Equity \{Total Equity\} + Non Current Liabilities}}$
k) Return on investment	$\frac{\text{Interest Income}}{\text{Total Investments (Investments + Inter corporate Deposit + Fixed Deposit)}}$



**Grace Gated Community LLP****Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Annexure	March 31, 2022	March 31, 2021
<b>a) Current ratio (A)/(B)</b>		
Current Assets (A)	6,193.24	5,092.31
Current Liabilities (B)	3,883.68	2,008.14
<b>b) Debt-Equity ratio (C)/(D)</b>		
Total Borrowings (C)	2,041.98	385.90
Shareholder's Equity (D)	4,015.74	3,760.97
<b>c) Debt service coverage ratio</b>		
Net profit before depreciation, interest and taxes	580.76	2,029.85
Finance Cost + Current maturity	64.61	3.72
<b>d) Return on equity ratio</b>		
Net Profit after taxes	254.76	1,906.72
Average Shareholders equity	3,888.36	3,760.97
Closing Shareholders equity	4,015.74	3,760.97
Opening Shareholders equity	3,760.97	1,854.25
<b>e) Inventory turnover ratio</b>		
Cost of Goods sold	615.98	2,312.39
Average Inventory		
Closing inventory	436.57	378.63
Opening Inventory	378.63	107.30
<b>f) Trade receivables turnover ratio</b>		
Revenue from Operations	860.76	4,188.15
Average Trade Receivable		
Closing Trade receivable	602.97	461.33
Opening Trade receivable	461.33	968.00
<b>g) Trade payables turnover ratio</b>		
Net profit before depreciation, interest and taxes	580.76	2,029.85
Average Trade payables		
Closing Trade payables	289.79	746.94
Opening Trade payables	746.94	105.86
<b>h) Net capital turnover ratio</b>		
Revenue from Operations	860.76	4,188.15
Working Capital (Current Assets - Current Liabilities)	2,309.56	3,084.18
<b>i) Net profit ratio</b>		
Net Profit after taxes	254.76	1,906.72
Total Income	1,255.06	4,415.07
<b>j) Return on capital employed</b>		
Net profit before Interest and taxes	580.12	2,029.03
Shareholder's Equity (Total Equity) + Non Current Liabilities	4,015.74	3,760.97
<b>k) Return on investment</b>		
Interest Income	435.87	198.70
Total Investments (Investments + Inter corporate Deposit + Fixed Deposits)	2,581.00	3,688.10



**Grace Gated Community LLP**

**Summary of significant accounting policies and other explanatory information**

*(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

25 Figures are rounded off to the nearest lakhs. Previous year figures have been regrouped and/or reclassified wherever necessary, to conform to the current year classification.


As per our review report of even date attached

**For Vaithisvaran & Co LLP**

Chartered Accountants

Firm's Registration No.: 004494S/S200037

For and on behalf of the Board of Directors of  
**Grace Gated Community LLP**

  
**R. Sanjeev Kumar**


Partner

Membership No: 245459



Place : Chennai

Date : 31.08.2022


  
**Arun MN**

Designated Partner

DIN: 00793551

Place : Chennai

Date : 31.08.2022

  
**Dorothy Thomas**

Designated Partner

DIN: 00729577

Place : Chennai

Date : 31.08.2022