

CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

STATUTORY AUDITORS FOR
FOR THE YEAR ENDED 31ST MARCH 2021

ANNUAL REPORT

BOARD OF DIRECTORS:

RAVINDER MANDHAN

DEEPAK KUMAR

AUDITORS

SONU KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT

REGISTERED OFFICE

SHOP NO. 01, DANIYALPUR CHOWK VPO BUDHAKHERA,

KUNJPURA ROAD KARNAL-132001 HARYANA

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CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

Reg Office: SHOP NO. 01, DANIYALPUR CHOWK VPO BUDHAKHERA, KUNJPURA ROAD KARNAL
132001

CIN NO: U51900HR2019PTC080744, **Email id:** advkrishnavats17@gmail.com

NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF THE CELLCRONIC TECHNOLOGIES PRIVATE LIMITED WILL BE HELD ON TUESDAY THE 30TH NOVEMBER, 2021 AT 10:00 A.M AT REGISTERED OFFICE OF THE COMPANY SITUATED AT SHOP NO. 01, DANIYALPUR CHOWK VPO BUDHAKHERA, KUNJPURA ROAD KARNAL 132001 TO TRANSACT THE FOLLOWING BUSINESSES

Ordinary Business

1. To receive, consider and adopt the Audited Balance sheet as on 31st March, 2021, Statement of Profit and loss for the period 31st March, 2021 together with the Report of Directors and Auditors thereon.
2. Other items, if any with the permission of the Chairman.

“RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 and rules made there under M/s Sonu Kumar & Associates (Chartered Accountants), be and is hereby appointed as Statutory Auditors of the Company and authorized to audit the annual accounts of the Company upto the period ended on 31.03.2025 and to hold office up to the conclusion of next Annual General Meeting of the Company, subject to the ratification to be made in respect to the appointment at the every Annual General Meeting to be held in the respective Calendar Year, at a remuneration to be fixed by the Board of Directors of the Company.”

**For and on behalf of the Board of Directors
M/s CELLCRONIC TECHNOLOGIES PRIVATE LIMITED**

Deepak
Kumar

Digitally signed
by Deepak Kumar
Date: 2021.12.28
02:21:53 +05'30'

**Deepak
DIN: 08473256**

**Date: 05.11.2021
Place: Karnal**

NOTES:

1) A Member entitled to attend and vote at the general meeting is entitled to appoint a proxy to attend and vote instead of himself. Proxy need not be a member of the company. Proxies to be effective should be lodged with the registered office of the company at least 48 hours before the meeting.

2) Members desiring any information or clarification are requested to write to the company at least 5 days before the meeting so as to enable the board to keep the information ready.

CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

Reg Office: SHOP NO. 01, DANIYALPUR CHOWK VPO BUDHAKHERA, KUNJPURA ROAD KARNAL
132001

CIN NO: U51900HR2019PTC080744, **Email id:** advkrishnavats17@gmail.com

DIRECTORS' REPORT

Dear Members,

Your Directors take pleasure in presenting the Annual Report on the business and operations of the Company, together with the audited accounts for the financial year ended March 31, 2021.

FINANCIAL RESULTS

(In Rupees)

Particulars	Year ended 31.03.2021	Year ended 31.03.2020
Total Revenue	30066002.42	2910840.05
Profit Before Depreciation	196235.15	(84056.34)
Depreciation	19980.8	2615.85
Profit Before Tax	176254.35	(86672.19)
Provision for Tax – Current	46633.5	-
Provision for Tax- Earlier	-	-
Provision for Tax – Deferred	(808)	-
Net Profit after Tax	130428.85	(86672.19)

OPERATIONS

The gross total income of your Company for the year ended March 31, 2021 After providing for depreciation and tax, net profit/(loss) amounted to Rs**130428.85**.

PERFORMANCE REVIEW

During the period under review, the management focus has been on expansion, with priority given to strengthening of infrastructure and re-engineering of business processes to enable the Company to face the challenges arising from changes in the regulatory environment, increased competition etc.

We believe in steady growth attainable through good corporate governance. Upholding our investors interests, our activities are never diverted to high risk areas and adequate liquidity is being maintained at all times.

TRANSFER TO RESERVES

The Company has not transferred any amount to reserves.

DIVIDEND

Due to future prospects of the Company, the directors have not recommended any dividend to the shareholders.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company has not any an associate Subsidiary, Joint Venture or Associate Companies.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of your Company have occurred between the end of the financial year of the Company to which the financial statements relate and on the date of this report.

PUBLIC DEPOSITS

The Company has not accepted any public deposits and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of Balance Sheet.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company's paid-up capital being Rs. 1,00,0000/- which is less than Rs. 5 Crore. Therefore, provisions relating to appointment of KMP are not applicable to the Company & presently the Board comprised the following Directors including changes made therein:

Name of the Director	Date of Appointment	Date of Cessation
Deepak	06/06/2019	-
Ravinder Mandhan	06/06/2019	-

DECLARATION BY INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company hence no declaration has been obtained.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised a policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

However the Board of Directors of the Company are selected considering their qualifications, experience, positive attributes, and their utility for the development of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, the Directors confirm:

- i) That in the preparation of the annual accounts, the applicable accounting standards have been followed and no material departures have been made from the same;
- ii) That they had selected such accounting policies and applied them consistently, and made judgements and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year, and of the profit and loss of the Company for that period;
- iii) That they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) That they had prepared the annual accounts on a going concern basis; and
- v) That they had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) That they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CHANGE IN CAPITAL STRUCTURE

There is no change in the share capital structure during the year under review.

PARTICULARS OF EMPLOYEES

The Company had no employee during the year covered under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Policies & Procedures adopted by the company ensure orderly & efficient conduct of the business, including adherence to company's policies, safeguarding the assets, prevention & detection of fraud & errors, accuracy & completeness of the accounting records and timely preparation of reliable financial information.

RISK MANAGEMENT

Pursuant to the requirements of the Companies Act, 2013, your Directors identify, evaluate business risks and opportunities to minimize adverse impact on the business objectives and enhance the Company's competitive advantage.

STATUTORY AUDITORS

M/s Sonu Kumar & Associates (Chartered Accountants), be and is hereby appointed as Statutory Auditors of the Company and authorized to audit the annual accounts of the Company upto the period ended on 31.03.2025 and to hold office up to the conclusion of next Annual General Meeting of the Company, subject to the ratification to be made in respect to the appointment at the every Annual General Meeting to be held in the respective Calendar Year, at a remuneration to be fixed by the Board of Directors of the Company..”

The Company has received a letter from the auditors confirming that they are eligible for appointment as auditors of the Company under section 139 of Companies Act, 2013 and meet the criteria for appointment specified in section 141 of the Companies Act, 2013.

AUDITORS' REPORT

The observations of the Auditors (including any qualification, reservation, adverse remark or disclaimer) together with the notes to accounts referred to in the Auditors' Report, are self-explanatory and do not call for any further explanation from the Directors.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A) CONSERVATION OF ENERGY

(i)	the steps taken or impact on conservation of energy	The Company requires energy for its operations and every endeavour has been made to ensure the optimum use of energy, avoid wastage and
(ii)	the steps taken by the Company for utilizing alternate sources of energy	

(iii)	the capital investment on energy conservation equipments	conserve energy as far as possible and the Company has taken adequate steps wherever required for conservation of energy and meanwhile Company is also looking for utilizing alternate sources of energy for Conservation of energy. No separate investment on energy conservation equipments has been made; however, most of the electrical equipments fitted in the Company's premises are power savers.
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(B) TECHNOLOGY ABSORPTION

(i)	the efforts made towards technology absorption	The Company has been constantly in touch with the latest updates in the international market and has been evolving its technology to maintain it in line with that of the key players across the globe.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	The above efforts have led to rise in quality of Company's offerings with affordable pricing and enhanced features.
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	NA
	(b) the year of import	NA
	(c) whether the technology been fully absorbed	NA
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	NA
(iv)	the expenditure incurred on Research and Development	Nil

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO

The Foreign Exchange earnings and outgo during the financial period ended 31st March, 2021 is as follows:

(in Lacs)		
Particulars	31 st March, 2021	31 st March, 2020
Foreign Exchange Earnings (Export Sales)	NIL	NIL
Foreign Exchange Outgo	NIL	NIL

WEB LINK OF COMPANY RELATED TO ANNUAL RETURN

The Company does not have any website.

NUMBER OF MEETINGS OF BOARD & ITS COMMITTEES AND ATTENDANCE THEREIN

During the Financial Year 2020-21, 4(**Four**) *times* number of Board meetings were held on the following dates:

S.No.	Date of Board Meeting	No. of Directors attended the meeting
1.	30.06.2020	2
2.	02.09.2020	2
3.	30.12.2020	2
4.	15.03.2021	2

The number of meetings attended by each member of the Board of the Company during the financial year under review is tabled below:

S. No.	Name of Board Member	Number of Board Meetings attended during the year	Number of CSR Committee Meetings attended during the year
1.	Deepak	4	N.A.
2.	Ravinder Mandhan	4	N.A.

CORPORATE SOCIAL RESPONSIBILITY

The disclosures as per Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 have not been applicable to the company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Pursuant to the requirement under Section 134(3) (g) of the Companies Act, 2013 the particulars of loans, guarantees or investments under Section 186 of the Act as at end of the Financial Year 2020-2021 are **NIL**.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERNS STATUS AND COMPANY'S OPERATIONS IN FUTURE

The Company has not received any significant or material orders passed by any regulatory authority, court or tribunal which shall impact the going concern status and company's operations in future.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under.

During the financial year 2020-2021, Company has not received any complaint under said provisions.

COVID-19

In the last month of FY 2020, the COVID-19 pandemic developed rapidly into a global crisis, forcing governments to enforce lock-downs of all economic activity. For the Company, the focus immediately shifted to ensuring the health and well-being of all employees, and on minimizing disruption to services for all our customers globally. Add more Clauses according to your understanding.

ACKNOWLEDGEMENTS

The Directors thank the shareholders, investors, valued customers and well-wishers of the Company for their goodwill, patronage and whole-hearted support.

The Directors acknowledge with gratitude, the valuable and timely advice, guidance and support received from the ROC, Banks, Auditors, Tax Consultants, Secretarial, Legal advisors, and various financial institutions in the functioning of the Company.

The Directors place on record their deep appreciation of valuable contribution of the members of the staff at all levels to the all-round progress of the Company during the period and look forward to the continued co-operation with integrity and teamwork in realization of the corporate goals in the days ahead.

For and on behalf of the Board of Directors
M/s CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

Deepa
k
Kumar

Digitally signed
by Deepak
Kumar
Date: 2021.12.28
02:19:10 +05'30'

Deepak

DIN: 08473256

RAVINDER
MANDHAN

Digitally signed by
RAVINDER MANDHAN
Date: 2021.12.28
02:20:15 +05'30'

Ravinder Mandhan

DIN: 08473256

Date: 05.11.2021

Place: Karnal



M : 90173-56366

SONU KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

REGD. OFFICE : SCO-508 SECTOR-47 GURGAON- 122002

Email : kumarsonu9099@gmail.com

INDEPENDENT AUDITORS' REPORT

**TO,
THE MEMBERS OF CELLCRONIC TECHNOLOGIES PRIVATE
LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **CELLCRONIC TECHNOLOGIES PRIVATE LIMITED**, which comprise the Balance Sheet as at 31/03/2021, the Statement of Profit and Loss. for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2021.

Basis for Opinion

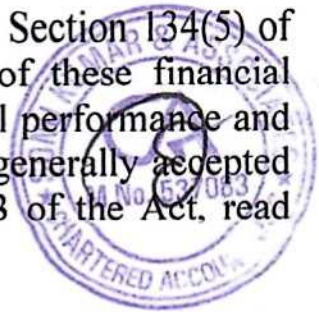
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Responsibility of Management and Those Charged with Governance (TCWG)

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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read

For Cellcronic Technologies Pvt. Ltd.

Director



with Rule 7 of the Companies (Accounts) Rules, 2014. 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 financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

For Cellcronic Technologies Pvt. Ltd.



Director



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

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

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

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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 Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2021 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A".
- (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:



For Cellcronic Technologies Pvt. Ltd.

Director

- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 05/11/2021
Place : Gurugram

FOR M/S SONU KUMAR & ASSOCIATES

(Chartered Accountants)

Firm Reg No. 028944N

FCA Sonu Kumar

Proprietor

M.No. 537083

For Cellcronic Technologies Pvt. Ltd.



Director

“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial

Statements of CELLCRONIC TECHNOLOGIES PRIVATE LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.

We have audited the internal financial controls over financial reporting of CELLCRONIC TECHNOLOGIES PRIVATE LIMITED as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



For Cellcronic Technologies Pvt. Ltd.

A handwritten signature in blue ink, likely of the Director, positioned above the title "Director".

Director

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date : 05/11/2021
Place : Gurugram

For Cellcronic Technologies Pvt. Ltd.



Director

FOR M/S SONU KUMAR & ASSOCIATES
(Chartered Accountants)

Firm Reg No. 028944N

M.No. 537083
FCA Sonu Kumar
Proprietor

M.No. 537083

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

CIN - U51900HR2019PTC080744

BALANCE SHEET AS ON 31ST MARCH 2021

PARTICULARS	Note NO	As at 31/03/2021		As at 31/03/2020	
I. EQUITY AND LIABILITIES					
1) Shareholders' funds					
(a) Share Capital	3	1,000,000.00		1,000,000.00	
(b) Reserves and Surplus	4	43863.66		-86565.19	
(c) Share Application Money pending allotment		0.00		0.00	
			1,043,863.66		913434.81
2) Non-current liabilities					
(a) Long term borrowings	5	3283688.00		3133385.00	
(b) Other Long Term liabilities		0.00			
(c) Deffered tax liability (Net)	6	0.00			
(d) Long -term Provisions		0.00	3283688.00		3133385.00
3) Current Liabilities					
(a) Short term borrowings	7	0.00			
(b) Trade payables	8	4976098.58		1458447.15	
(c) Other current liabilities	9	0.00		0.00	
(d) Short term provisions	10	51633.50	5,027,732.08	0.00	1458447.15
TOTAL			9,355,283.74		5505266.96
II. ASSETS					
1) Non-current assests					
(a) Property, Plant & Equipments		0.00			
(i) Tangible assests	11	141779.35		11260.15	
(ii) Intangible assests		0.00		0.00	
(iii) Capital work-in-progress		0.00	141779.35	0.00	
(iv) Intangible assests under development				0.00	
(b) Non-current Investments	12	0.00		0.00	
(c) Deffered tax assests (Net)	13	915.00		107.00	
(d) Long term loans and advances	14	0.00		500000.00	
(e) Other Non-current assests	15	0.00	915.00	0.00	511367.15
2) Current assests					
(a) Current Investments		0.00		0.00	
(b) Inventories	16	1705742.00		3503189.00	
(c) Trade receivables	17	5182675.57		2976.52	
(d) Cash & Bank Balances	18	1,166,341.07		223654.17	
(e) Short term loans and advances	19	1000000.00		1000000.00	
(f) Other current assests	20	157830.75	9,212,589.39	264080.12	4993899.81
TOTAL			9,355,283.74		5505266.96
See accompanying notes forming part of financial statements					

(Compiled from unaudited books of accounts produced before us)

FOR Sonu Kumar & Associates
Chartered Accountants

Sonu Kumar
(Prop.)

Place: Gurugram
Date:-Nov. 05/2021
UDIN-21537083AAAAEU5416

For and on behalf of

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

For Cellcronic Technologies Pvt. Ltd.

(Deepak)

Director

DIN NO. - 07223013

For Cellcronic Technologies Pvt. Ltd.

(Ravinder Mandhan)

Director

DIN NO. - 08473256

For Cellcronic Technologies Pvt. Ltd.

Director

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

CIN - U51900HR2019PTC080744

STATEMENT FOR PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021

	PARTICULARS	NOTE NO	As at 31/03/2021		As at 31/03/2020	
I	Revenue from operations					
	Sale of Traded Goods	21	30066002.42		2910840.05	
	Other Operating Revenues		0.00		0.00	
	Less: Excise Duty		0.00	30066002.42	0.00	2910840.05
[Other Income	22	0.00	0.00	0.00	0.00
III	Total Revenue (I + II)			30066002.42		2910840.05
IV	Expenses					
	Purchase of Stock-in- Trade	23	18164586.46		5923698.69	
	Changes in Inventories of finished goods, work in progress and Stock-in trade	24	1797447.00		-3503189.00	
	Employee benefits expenses	25	864108.00		325151.00	
	Finance costs	26	107539.97		7664.85	
	Depreciations and amortization expense		19980.80		2615.85	
	Other expense	27	8936085.84		241570.85	
	Total Expense			29889748.07		2997512.24
V	Profit before exceptional and extraordinary items and tax (III-IV)			176254.35		-86672.19
VI	Exceptional Items			0.00		0.00
VII	Profit before extraordinary items and tax (V-VI)			176254.35		0.00
VIII	Extraordinary Items			0.00		0.00
IX	Profit before tax (VII-VIII)			176254.35		0.00
X	Tax expense :			45825.50		0.00
	1) P. Year Tax Liability					
	2) Current Tax		46633.50		0.00	
	3) Deferred Tax		-808.00		0.00	
XI	Profit/(Loss) for the period from continuing operations (IX-X)			130428.85		-86672.19
XII	Profit/(Loss) for the period from discontinuing operations					
XIII	Tax expense of discontinuing operations					
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)					
XV	Profit/(Loss) for the period (XI+XIV)			130428.85		-86672.19
XVI	Earnings per equity share:					
1)	Basic			1.30		-0.87



For Cellcronic Technologies Pvt. Ltd.

Director

2) Diluted

See accompanying notes forming
part of financial statements

(Compiled from unaudited books of accounts produced before us)

For and on behalf of

In terms of our report attached



FOR Sonu Kumar & Associates
Chartered Accountants

Sonu Kumar
(Prop.)

Place:- Gurugram

Date:-Nov. 05/2021

UDIN-21537083AAAAEU5416

For and on behalf of

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

For Cellcronic Technologies Pvt. Ltd.

(Deepak)

Director

DIN NO. - 07223013

For Cellcronic Technologies Pvt. Ltd.

(Ravinder Mandhan)

Director

DIN NO. - 08473256

For Cellcronic Technologies Pvt. Ltd.

Director

SIGNIFICANT ACCOUNTING POLICIES & NOTES FORMING PART OF ACCOUNTS

NOTE '1'

Corporate Information

The company is engaged in providing professional services . The company is having its Registered office at SHOP NO. 01, DANIYALPUR CHOWK VPO BUDHAKHERA, KUNJPURA ROAD KARNAL Karnal HR 132001

NOTE '2'

2.1 Accounting Standards

2.2 Basis of Accounting and Preparation of Financial Statements

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.4 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.5 Inventories

Since Company is providing Professional Services, it does not deal in any kind of inventory

2.6 Depreciation and amortisation

Depreciation has been provided on the written down value method to the extent of depreciation amt , Depreciation is provided based on useful life of the assets as prescribed in schedule 2nd of the new company act 2013 . Regarding amortisation of MISC. Expenditure, these are being amortised over a period of 5 year from the commencements of operations of the company or from the year in which they are incurred whichever is later.

2.7 Revenue Recognition

Sale of Services

Services are recognised, net of rebate, on transfer of significant risks and rewards of ownership to the client, which generally coincides with the providing of services to clients.

2.8 Tangible fixed assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

2.9 Intangible fixed assets

The company is not having any intangible assets during the year.

2.10 Foreign Exchange Differences

Initial Recognition

No such transaction entered by the company during the financial year 2020-20 regarding foreign currency exchange.

Measurement of foreign currency monetary items at the Balance Sheet date

No such transaction .

2.11 Employee Benefits

N.A

Defined Contribution Plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

2.12 Earning Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year

For Cellcronic Technologies Pvt. Ltd.



Director



2.13 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

2.14 Other

2.15 Contingent Liability

Contingent Liability not provided for in the accounts are separately shown in annual statement of accounts.

	2020-2021	2019-2020
a) SAD Refunded by Govt Treated as Contigent liability		NIL
b) Uncalled liability on shares partly paid up	NIL	NIL
c) Arrears of Fixed Cumulative Dividend	NIL	NIL
d) Estimated amount of contracts remaining to be excuted on capital account & not provided for	NIL	NIL
e) Letter of credit outstanding	NIL	NIL
f) Insurance claim	NIL	NIL

Particulars	On 31/03/2021		On31/03/2020	
NOTE '3'				
SHARE CAPITAL				
-Authorised				
1,00,000 Equity Shares of Rs. 10/- each		1,00,000.00		1,00,000.00
-Issued, Subscribed and Paid up				
1,00,000 Equity Shares of Rs. 10/- each		1,00,000.00		1,00,000.00
TOTAL		<u>1,00,000.00</u>		<u>1,00,000.00</u>
(i) Reconciliation of Shares:				
	No of share	Amount(Rs)	No of share	Amount(Rs)
<u>Authorised Share Capital</u>				
Opening Share Capital	100,000	1,00,000.00	100,000.00	1,00,000.00
Add: Increased during the year				
Closing Share Capital	100,000	1,00,000.00	100,000.00	1,00,000.00
<u>Issued, Subscribed and Paid up</u>				
Opening Share Capital				
Add: Shares issued During the year	100,000	1,00,000.00	100,000.00	1000000.00
Add: Rights/Bonus Shares Issued				
Total	100,000	1,00,000.00	100,000.00	1,00,000.00
Less: Buy back of Shares				
Less Reduction in Capital				
Closing Share Capital	100,000	1,00,000.00	100,000.00	1,00,000.00

(ii) Rights, Preference and restrictions attaching to each class of shares

Equity shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. During the year ended 31st March 2021 the amount of per share dividend recognized as distribution to Equity Shareholder was Rs.0 (Previous Year Rs. 0). In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) List of Share holders having 5% or more Shares (In Nos)

Name Of Shareholders	In Nos	On 31/03/2021 In %	In Nos	On 31/03/2020 In %
Deepak	50,000	50.00	50,000	50.00
Ravinder Mandhan	50,000	50.00	50,000	50.00

For Cellcronic Technologies Pvt. Ltd.

Director



NOTE '4'
RESERVES AND SURPLUS

Securities Premium Reserve

Opening Balance	0.00	0.00
Add : Securities Premium raised during the year	0.00	0.00
Less : Share Issue Expenses	-	-
Closing Balance	0.00	0.00

Profit and Loss Account

Opening Balance	-86565.19	0.00
Add: Net Profit after tax During The Year	130,428.85	-86,565.19
Closing Balance	43,863.66	-86565.19
TOTAL	43,863.66	-86,565.19

Particulars	On 31/03/2021	On31/03/2020
NOTE '5' LONG TERM BORROWINGS		
Unsecured Loan	3,283,688.00	3,133,385.00
TOTAL	3,283,688.00	3133385.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '6' Fixed Assets :- Diff Between tax dep & account dep /Amortization	0.00	0.00
TOTAL	0.00	0.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '7' SHORT TERM BORROWING		
Bank Borrowing O/D	0.00	0.00
TOTAL	0.00	0.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '8' CURRENT LIABILITIES TRADE PAYABLE		
For Goods & Expenses	4,976,098.58	1458447.15
TOTAL	4,976,098.58	1,458,447.15

Particulars	On 31/03/2021	On31/03/2020
NOTE '9' OTHER CURRENT LIABILITIES		
Other Payables	0.00	0.00
Expenses Payable	0.00	0.00
Other Payables	0.00	0.00
TOTAL	0.00	0.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '10' SHORT TERM PROVISIONS		
Audit fees Payable	5,000.00	0.00
Provision for Income Tax	46,633.50	0.00
TOTAL	51,633.50	0.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '12' NON-CURRENT INVESTMENT		
Securtiy Deposit	0.00	0.00
Telephone Security	0.00	0.00
TOTAL	0.00	0.00

Particulars	On 31/03/2021	On31/03/2020
NOTE '13'		

For Cellcronic Technologies Pvt. Ltd.



Director



Deferred tax (Liability) / Asset Tax Effect Of item Consituting
 Defrred Tax (Liability) / Asset On Difference between Book
 balance & Tax Balance

	0.00	107.00
TOTAL	0.00	107.00

NOTE '14' Particulars On 31/03/2021 On31/03/2020

LONG TERM LOAN AND ADVANCES

Business Loans	0.00	500000.00
TOTAL	0.00	500,000.00

NOTE '15' Particulars On 31/03/2021 On31/03/2020

OTHER NON CURRENT ASSETS

Preliminary Exp	0.00	0.00	0.00
Less :Written off	0.00	0.00	
TOTAL	0.00	0.00	0.00

NOTE '16' Particulars On 31/03/2021 On31/03/2020

INVENTORIES

Stock in Hand	1,705,742.00	3,503,189.00
TOTAL	1,705,742.00	3,503,189.00

NOTE '17' Particulars On 31/03/2021 On31/03/2020

TRADE RECEIVABLES

Over Six Months from the due date of payment

Good		
Doubtful		
Below Six Months from the due date of payment		
Unsecured, Considered Good	5182675.57	2,976.52

Less:

Provision for Doubtful Debts

TOTAL	5,182,675.57	2,976.52
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NOTE '18' Particulars On 31/03/2021 On31/03/2020

CASH AND BANK BALANCES

-Cash and Cash Equivalents

Cash on Hand	17210.43	17,210.43	16697.86	16,697.86
Bank Balance				
-In Current Accounts	1149130.64	1149130.64	206956.31	206956.31
FD Maturity Period more than 12 months		0.00		0.00
TOTAL		1,166,341.07		223,654.17

NOTE '19' Particulars On 31/03/2021 On31/03/2020

SHORT TERM LOANS AND ADVANCES

Amount Receivables from Shareholders	1,000,000.00	1,000,000.00
TOTAL	1,000,000.00	1,000,000.00

NOTE '20' Particulars On 31/03/2021 On31/03/2020

OTHER CURRENT ASSETS

Duties & Taxes Receivables	157830.75	157830.75	0.00	264080.12
TOTAL	157830.75	157830.75		264,080.12

NOTE '21' Particulars On 31/03/2021 On31/03/2020

REVENUE FROM OPERATION

For Cellcronic Technologies Pvt. Ltd.

Director



Sales of Traded Goods		30,066,002.42	2910840.05
	TOTAL	30,066,002.42	2,910,840.05
NOTE '22'	Particulars	On 31/03/2021	On31/03/2020
OTHER INCOME			
Round Off		0.00	0.00
	Total	0.00	0.00
NOTE '23'	Particulars	On 31/03/2021	On31/03/2020
PURCHASE OF TRADED GOODS			
		18,164,586.46	5,923,698.69
		18,164,586.46	5,923,698.69
NOTE '24'	Particulars	On 31/03/2020	On31/03/2018
CHANGE IN STOCK			
Stock at Commencement			
Traded Finished Goods		3,503,189.00	0.00
		3,503,189.00	0.00
Less: Stock at Close			
Traded Finished Goods		1,705,742.00	3,503,189.00
Stock Decreased /(Increased) by		1,797,447.00	-3,503,189.00
	TOTAL		
NOTE '25'	Particulars	On 31/03/2021	On31/03/2020
EMPLOYEE BENEFITS EXPENSES			
Salary to staff & Director		864,108.00	325,151.00
Staff Welfare Exp		0.00	0.00
	TOTAL	864,108.00	325,151.00
NOTE '26'	Particulars	On 31/03/2021	On31/03/2020
FINANCE COSTS			
Bank Charges		107539.97	7664.85
	TOTAL	107,539.97	7,664.85
NOTE '25'	Particulars	On 31/03/2021	On31/03/2020
OTHER EXPENSES			
Commission Expenses	288,744.05	8,936,085.84	2,976.95
Entertainment Expenses	19,200.00		2,390.00
Legal Expenses	32,200.00		21,780.00
Labour Expense	868,041.00		8,500.00
Petrol & Diesel Cost	80,395.29		25,427.62
Misc. Expenses	3,890.14		12,306.16
Mobile Expenses	9,740.00		1,916.00
Freight Inward	4,329,175.00		90,574.12
Rent	108,750.00		75,700.00
Audit Fees	5,000.00		0.00
Custom Duty	1,713,923.00		0.00
Stock Testing Lab Charges	1281200.00		0.00
Discount	332.22		0.00
Electricity Exp	160,133.00		0.00
Repair & Maintenance Exp	35,360.00		0.00
Round off	2.14		0.00
	TOTAL	8,936,085.84	241,570.85



For Cellcronic Technologies Pvt. Ltd.

Director

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

TANGIBLE ASSETS

(Figure in Rupees)

PARTICULARS	RATE OF DEP.	GROSS BLOCK		ADDITIONS		TOTAL COST		DEP		DURING THE YEAR		AS ON March 31, 2021 Accumulated		AS ON 31-03-2021		NET BLOCK	
		TOTAL COST		DURING THE YEAR		AS ON		AS ON		THE YEAR		March 31, 2021 Accumulated		31-03-2021			
		AS ON	April 1, 2020			AS ON	April 1, 2020	AS ON	April 1, 2020					AS ON	31-03-2020	AS ON	31-03-2020
Mobile	18.10%	10,961.51		-		10,961.51	0.00	1,984.03						8,977.48	10,961.51		
Computers	39.30%	298.64		-		298.64	0.00	117.37						181.27	298.64		
Furnitures	11.88%	0.00		150,500.00		150,500.00	0.00	17,879.40						132,620.60	0.00		
Total		11,260.15		150,500.00		161,760.18	0.00	19,980.80						141,779.35	11,260.15		

For Cellcronic Technologies Pvt. Ltd.

Director

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

PROPERTY, PLANT AND EQUIPMENTS (AS PER INCOME TAX ACT)

SR.	DESCRIPTION OF	COST AS ON	ADDITION		T.COST AS AT	DEP	DEP	NET BLOCK AS
			Before	After				
No.	ASSEST	01-04-2020	30-06-20	30-06-20	31-03-21	RATE	AMT	AT 31/03/2021
1)	Mobile	11376.33	0.00	0.00	11376.33	15.00%	1706.45	9669.88
2)	Computer	295.20	0.00	0.00	295.20	40.00%	118.08	177.12
3)	Furniture	0.00	150500.00	0.00	150500.00	10.00%	15050.00	135450.00
TOTAL		11671.53	150500.00	0.00	162171.53		16874.53	145297.00



For Cellcronic Technologies Pvt. Ltd.

Director

M/S CELLCRONIC TECHNOLOGIES PRIVATE LIMITED

PLANT & MACHINERY

S.No.	Name of the Party	Date of Purchase	Date	End Date	WDV 01.04.20	Days	Addition Amount	Rate of Dep. for the Year	WDV 31-03-2021
	Opening balance								
1	Mobile		1-Apr-20	31-Mar-21	10,961.51	365	-	18.10%	8,977.48
	TOTAL				10,961.51		-		8,977.48

COMPUTERS

S.No.	Name of the Party	Date of Purchase	Date	End Date	WDV 01.04.20	Days	Addition Amount	Rate of Dep. for the Year	WDV 31-03-2021
	1 Computers		1-Apr-20	31-Mar-21	298.64	365	-	39.30%	181.27
	TOTAL				-		-		181.27

FURNITURE & FIXTURES

S.No.	Name of the Party	Date of Purchase	Date	End Date	WDV 01.04.20	Days	Addition Amount	Rate of Dep. for the Year	WDV 31-03-2021
	1 Furniture & Fixtures		1-Apr-20	31-Mar-21	0.00	365	150,500.00	11.88%	132,620.60
	TOTAL				-		150,500.00		132,620.60



For Cellcronic Technologies Pvt. Ltd.


Director