

**KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

**4<sup>TH</sup> ANNUAL REPORT 2020-21**



## NOTICE

NOTICE is hereby given that the Fourth Annual General Meeting of the **KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED** will be held at 6/110- 3 ANNAMALAYAR COLONY SIVAKASI VIRUDHUNAGAR on 30th of November 2021 at 5.00 PM, to transact, with or without modification(s), as may be permissible, the following business:

1. To receive, consider and adopt the Audited Balance Sheet as at 31<sup>st</sup> March, 2021 the Profit and Loss Account, Board's Report and Auditor's thereon.
2. To consider the ratification of appointment of M/s VRKSJP & Co, Chartered Accountants, having FRN: 315005E as Statutory Auditor of the Company to hold office from the conclusion of this Annual General Meeting till the conclusion of next Annual general meeting.

**On Behalf of the Board of Directors**

**LENIN KRISHNAMOORTHY BALAMANIKANDAN**

**Director**

**Place: Sivakasi**

**Date: 4<sup>th</sup> November, 2021**

Building 01B, Logos Mappedu Industrial & Logistics Park,  
Mappedu, Thiruvallur Dist., Tamilnadu - 631203, India.

CIN: U74999TN2017PTC119939

+91 93 4499 1199

✉ info@krishcastrapping.com

🌐 www.krishcastrapping.com



Date: 15/11/2021

**DIRECTORS REPORT**

The Shareholders,  
Ladies & Gentleman,

We have pleasure in presenting our **Fourth Annual Report** together with audited accounts of the Company for the period ended 31st March 2021.

**1. FINANCIAL HIGHLIGHTS AND COMPANY'S PERFORMANCE**

The Company was incorporated on 12/12/2017. The company has undertaken the commercial production on large sale. We are expecting to expand our operations from next year onwards. A brief summary of the financial affairs of the company are provided below:

<b>For the Period Ended 31<sup>st</sup> March</b>	<b>2021</b>
Revenue from Operations	9,41,04,822
Profit before depreciation	13,47,128
Depreciation	(80,71,785)
Profit before Tax	(67,24,658)
Tax Expense	6,45,937
Profit after Tax	(73,70,595)

During the year under review, Company has incurred a Net loss of Rs. (73,70,595)

The main objects of the Company is to carry on the business of manufacturing, trading, importing, exporting and dealing in all kinds of articles for packing materials and in particular plastic straps, clips for packing of corrugated and cartoon boxes, wooden boxes, sacks along with metal rings, holder, storage tanks and other industrial, household and consumer goods or products used in packing.

**2. ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure A and is attached to this Report.



### **3. BOARD MEETINGS**



The Company has conducted 4 Board meetings during the financial year under review.

### **4. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013, the Directors hereby confirm that:

- In the preparation of annual accounts for the financial year ended 31st March 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that were responsible and prudent so as to give a true and fair view of the state of the affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;
- The directors 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 for preventing and detecting fraud and other irregularities;
- The directors had prepared the accounts for the financial year ended 31st March, 2021 on a going concern basis.
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **5. DIVIDEND**

Directors do not recommend any dividend for the year.

### **6. DIRECTORS**

There was no Director who was appointed/ceased/re-elected/re-appointed during the year under review.

### **7. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There are no qualifications, reservations or adverse remarks made by the Auditors in their report.

### **8. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

### **9. STATUTORY AUDITORS**



The Board of Directors recommend the appointment of M/s. VRKSJP & CO , Chartered Accountants having FRN 315005E by the shareholders of the Company in the ensuing Annual General Meeting.

The statutory auditors have also confirmed their eligibility and willingness to accept office and be appointed as the Statutory Auditors to hold office from this Annual General Meeting till the conclusion of the fifth Annual General Meeting.

**10. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE INFLOW AND OUTGO:**

The particulars relating to conservation of energy, technology absorption and foreign exchange inflow and outgo as required to be disclosed under the Companies Act as below:

- Conservation of Energy: The provisions of conservation of energy are not applicable.
- Technology Absorption: The provisions of technology absorption are not applicable.
- Foreign exchange inflow and outgo: The Company has not incurred foreign exchange revenue and has no foreign exchange outflows.

**11. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

**12. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

**13. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

**14. 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

**15. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM**



The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

## 16. SHARES

During the year under review, the Company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
NIL	NIL	NIL	NIL	NIL

## ACKNOWLEDGEMENTS

Your Directors acknowledge with thanks the continued support and valuable co-operation extended by the business constituents, vendors, bankers, financial institutions and shareholders of the Company. Your Directors express their gratitude to the Central and State Governments, for their co-operation. Your Directors also express their gratitude to your Company's customers and suppliers for their support. The Directors also acknowledge the outstanding performance, dedicated hard work and cooperation of the employees at all levels.

Lastly, our thanks go to our esteemed shareholders for their continued support and encouragement.

**For and On behalf of Board of Directors of  
KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

Place: Sivakasi  
Date: 15/11/2021

LENIN KRISHNAMOORTHY  
BALAMANIKANDAN  
Director  
DIN: 07941696

ACHAYA  
KUMARASAMY  
Director  
DIN: 08308421

M/S VRKSJP & CO  
**Chartered Accountants**  
55, RACE COURSE ROAD,  
COIMBATORE - 641018  
Tel:044-29853274  
Mobile: +91 9043870329



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## **Independent Auditor's Report**

**To the Members of  
*KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED***

### **Report on the Financial Statements**

We have audited the financial statements of ***KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED ("the Company")*** which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 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 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.

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- Corporate Office: 55, RACE COURSE ROAD, COIMBATORE - 641018
  - Branches at: ❖ BENGALURU ❖ COIMBATORE



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## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statements

## **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 March 31, 2021, and its Profit and Loss statement and its Cash Flow for the year ended on that date.





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## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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 purpose 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 the Cash Flow Statement 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 written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016 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 B**".
  - 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:

M/S VRKSJP & CO  
**Chartered Accountants**  
55, RACE COURSE ROAD,  
COIMBATORE - 641018  
Tel:044-29853274  
Mobile: +91 9043870329



- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of  
For M/s. VRKSJP & CO  
**Chartered Accountants**  
**Firm Regn No: 315005E**

**Sruthi Venugopal**  
Partner  
Membership Number: 232874

**Place: Coimbatore**  
**Date: 10/12/2021**

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## **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

- 1) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
  - (a) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- 2) The management has conducted the physical verification of inventory at reasonable intervals.
  - b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) The maintenance of Cost Records as specified by the Central Government under sub-section (1) of Section 148 of the Act, is not applicable in respect of the activities carried



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on by the company as the turnover/ net worth are within limits prescribed under relevant provision. Accordingly, the provisions of clause 3 (vi) of the Order are not applicable to the Company and hence not commented upon.

- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on when they become payable.
  - b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has taken loans from financial institutions and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has raised moneys by way of term Loans and were applied for the purposes for which those were raised. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.



- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of  
For M/s. VRKSJP & CO  
**Chartered Accountants**  
Firm Regn No: 315005E

**Sruthi Venugopal**  
Partner  
Membership Number: 232874

**Place: Coimbatore**  
**Date: 10/12/2021**



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**"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of *KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED***

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

We have audited the internal financial controls over financial reporting "the Company" as of March 31, 2021

**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.



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

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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.

M/S VRKSJP & CO  
**Chartered Accountants**  
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Tel:044-29853274  
Mobile: +91 9043870329



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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.

For and on behalf of  
For M/s. VRKSJP & CO  
**Chartered Accountants**  
Firm Regn No: 315005E

**Sruthi Venugopal**  
Partner  
Membership Number: 232874

**Place: Coimbatore**  
**Date: 10/12/2021**

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**KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

**Balance Sheet as at 31st March 2021**

**(CIN) U74999TN2017PTC119939**

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2		
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	1	30,136,000	30,136,000
(b) Reserves and surplus	2	(31,611,904)	(24,241,309)
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	3	11,306,934	-
(b) Deferred tax liabilities (Net)		589,792	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	4	122,441,390	82,736,090
(b) Trade payables		5,778,476	367,560
(c) Other current liabilities	5	1,467,024	2,038,016
(d) Short-term provisions		-	-
<b>TOTAL</b>		<b>140,107,712</b>	<b>91,036,358</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>(1) (a) Fixed assets</b>			
(i) Tangible assets	6	48,596,561	54,494,889
(ii) Intangible assets		23,738,452	25,000
(iii) Capital Work-in-Progress		-	340,000
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	56,145
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) DEPOSITS</b>			
(a) Deposits	7	8,708,260	6,336,680
<b>(3) Current assets</b>			
(a) Current investments		-	-
(b) Inventories		19,582,987	15,738,756
(c) Trade receivables		22,940,407	7,688,162
(d) Cash and cash equivalents	8	204,715	15,624
(e) Short-term loans and advances		-	-
(f) Other current assets	9	16,336,329	6,341,101
<b>TOTAL</b>		<b>140,107,712</b>	<b>91,036,358</b>

See accompanying notes to the financial statements.

**For VRK SJP & Co.**  
Chartered Accountants  
FRN: 315005E

  
**Sruthi Venugopal**  
Partner  
M. No.: 232874

**For KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

  
**BALAMANIKANDAN**  
DIRECTOR  
DIN: 07941696

  
**ACHAYA KUMARASAMY**  
DIRECTOR  
DIN: 08308421

<b>NOTE 1:</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
<b>SHARE CAPITAL</b>		
<b>AUTHORISED CAPITAL:</b>		
5000000 EQUITY SHARES OF RS.10/- EACH	50,000,000	50,000,000
<b>ISSUED, SUBSCRIBED AND PAID UP CAPITAL :</b>		
3013600 EQUITY SHARES OF RS.10/- EACH FULLY PAID UP	30,136,000	30,136,000
	<b>30,136,000</b>	<b>30,136,000</b>

<b>NOTE 1.1 RECONCILIATION OF NUMBER OF SHARES</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
<b>EQUITY SHARES</b>		
OPENING BALANCE	30,136,000	100,000
CHANGES DURING THE YEAR	-	30,036,000
CLOSING BALANCE	<b>30,136,000</b>	<b>30,136,000</b>

<b>NOTE 1.2 RIGHTS, PREFERENCES AND RESTRICTIONS ATTACHED TO SHARES</b>
<b>EQUITY SHARES</b>
THE COMPANY HAS ONLY ONE CLASS OF EQUITY SHARES HAVING A PAR VALUE OF RS. 10 PER SHARE. EACH SHAREHOLDER IS ELIGIBLE FOR ONE VOTE PER SHARE HELD. THE DIVIDEND PROPOSED BY THE BOARD OF DIRECTORS IS SUBJECT TO THE APPROVAL OF THE SHAREHOLDERS IN THE ENSUING ANNUAL GENERAL MEETING, EXCEPT IN CASE OF INTERIM DIVIDEND. IN THE EVENT OF LIQUIDATION, THE EQUITY SHAREHOLDERS ARE ELIGIBLE TO RECEIVE THE ASSETS OF THE COMPANY, IN PROPORTION TO THEIR SHAREHOLDING.

<b>NOTE 1.3 DETAILS OF SHARES HELD BY SHAREHOLDERS HOLDING MORE THAN 5% OF THE AGGREGATE</b>				
	<b>As at 31/03/2021</b>		<b>As at 31/03/2020</b>	
	<b>Number of Shares</b>	<b>% of HOLDING</b>	<b>Number of Shares</b>	<b>% of HOLDING</b>
<b>EQUITY SHARES</b>				
BALAMANIKANDAN	1,050,275	35%	1,050,275	35%
RAMYA	515,000	17%	515,000	17%
SUBBURAJAN	875,275	29%	875,275	29%
ANTHONIAMMAL	350,275	12%	350,275	12%
SARALADEVI	222,775	7%	222,775	7%
	<b>3,013,600</b>		<b>3,013,600</b>	

<b>NOTE 2: RESERVES AND SURPLUS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
<b>PROFIT AND LOSS ACCOUNT</b>		
OPENING BALANCE	(24,241,309)	(1,849,440)
Add: CURRENT YEAR TRANSFER	(7,370,595)	(22,391,869)
	<b>(31,611,904)</b>	<b>(24,241,309)</b>

<b>NOTE 3: LONG TERM BORROWINGS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
INDIAN BANK GECLS COVID REPO	11,306,934	-
	<b>11,306,934</b>	<b>-</b>

<b>NOTE 4: SHORT TERM BORROWINGS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
BALAMANIKANDAN	(270,564)	1,137,629
SUBBURAJAN LENIN KRISHNAMOORTHY	42,981,726	13,349,750
ANTHONIAMMAL	5,750	5,750
SARALADEVI	2,305,750	2,955,750
S RAMYA	1,850,000	1,850,000
T VEERALAKSHMI	-	-
ACHAYA KUMARASAMY	(100,000)	-
INDIAN BANK TERM LOAN	27,813,988	28,924,073
INDIAN BANK OCC	43,895,000	34,513,138
INDIAN BANK COVID EMERGENCY LOAN	3,959,739	-
	<b>122,441,390</b>	<b>82,736,090</b>

<b>NOTE 4.1</b>
THERE ARE NO DUES TO SMALL SCALE INDUSTRIES WHICH IS OUTSTANDING FOR MORE THAN 30 DAYS AT THE BALANCE SHEET DATE.

<b>NOTE 5: OTHER CURRENT LIABILITES</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
TDS PAYABLE	270,141	213,706
AUDIT FEE PAYABLE	-	30,000
PROFESSIONAL TAX PAYABLE	25,179	-
SALARY PAYABLE	845,942	1,023,481
EXPENSES PAYABLE	71,036	590,829
PF PAYABLE	74,726	-
DIRECTOR'S REMUNERATION PAYABLE	180,000	180,000
	<b>1,467,024</b>	<b>2,038,016</b>

<b>NOTE 7: DEPOSITS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
BUILDING DEPOSIT - CASA GRANDE	-	-
BUILDING DEPOSIT - ILV DRISHTI PARK	2,467,263	2,467,263
FIXED DEPOSIT AGAINST BANK GUARANTEE (8 YEARS) INDIAN BANK	1,246,500	-
BANK GUARANTEE	844,026	228,986
EARNEST MONEY DEPOSIT - RASHTRIYA ISPHAT NIGAM LTD.	1,750,000	1,750,000
EB DEPOSIT	2,400,471	1,890,431
	<b>8,708,260</b>	<b>6,336,680</b>

<b>NOTE 8: CASH AND CASH EQUIVALENTS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
CASH IN HAND	19,057	4,667
CASH AT BANK IN CURRENT ACCOUNT	185,658	10,957
	<b>204,715</b>	<b>15,625</b>

<b>NOTE 9: OTHER CURRENT ASSETS</b>	<b>As at 31/03/2021</b>	<b>As at 31/03/2020</b>
CREDITORS - ADVANCES	10,778,093	13,726
RENT ADVANCES	135,800	93,300
STAFF ADVANCES	27,340	(11,380)
BALANCE WITH REVENUE AUTHORITIES - GST	5,265,356	6,222,339
TDS RECEIVABLE	-	4,716
TCS RECEIVABLE	46,334	-
PRELIMINARY EXPENSES	18,400	18,400
PREPAID INSURANCE	65,006	-
	<b>16,336,329</b>	<b>6,341,101</b>

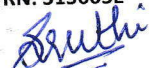
**KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**  
**Profit and loss statement for the year ended 31st March 2021**

	Particulars	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
	1	2	3	4
I	Revenue From Operations		94,104,822	9,608,510
II	Other Income	10	3,000,284	206,823
III	<b>Total Revenue (I + II)</b>		<b>97,105,106</b>	<b>9,815,334</b>
IV	<b>Expenses:</b>			
	Cost of Materials Consumed	11	58,927,952	22,456,722
	Purchase Of Stock In Trade	12	1,146,865	485,139
	Changes In Inventory	13	4,127,681	(15,738,756)
	Employee benefits expense	14	11,131,526	9,844,837
	Other expenses	17	12,887,207	7,124,300
	Sub Total		<b>88,221,231</b>	<b>24,172,242</b>
V	<b>Profit before Interest, Tax, Depreciation &amp; Amortisation [PBITDA] (III - IV)</b>		<b>8,883,875</b>	<b>(14,356,909)</b>
	Finance Cost	15	7,536,748	3,273,178
	<b>Profit before Tax, Depreciation &amp; Amortisation</b>		<b>1,347,128</b>	<b>(17,630,087)</b>
	Depreciation and amortization expense	6	8,071,785	4,817,556
	<b>Profit before exceptional and extraordinary items and tax</b>		<b>(6,724,658)</b>	<b>(22,447,643)</b>
VI	Exceptional items		-	4,600
VII	<b>Profit before tax (V-VI)</b>		<b>(6,724,658)</b>	<b>(22,452,243)</b>
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		645,937	(60,374)
IX	<b>Profit (Loss) for the period (VII-VIII)</b>		<b>(7,370,595)</b>	<b>(22,391,869)</b>
X	<b>Earnings per equity share:</b>			
	(1) Basic & Diluted		(2.45)	(7.43)
	Weighted average number of shares		3,013,600	3,013,600

See accompanying notes to the financial statements.

For VRK SJP & Co.  
Chartered Accountants

FRN: 315005E

  
Sruthi Venugopal

Partner

M. No.: 232874

For KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

  
L. Balamanikandan

BALAMANIKANDAN

DIRECTOR

DIN: 07941696

  
Achaya Kumarasamy

ACHAYA KUMARASAMY

DIRECTOR

DIN: 08308421

<b>NOTE 10: OTHER INCOME</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
PROFIT FROM FOREIGN EXCHANGE	-	159,681
INTEREST RECEIVED	284	47,142
SUBSIDY RECEIVED	3,000,000	-
	<b>3,000,284</b>	<b>206,823</b>

<b>NOTE 11: Cost of Materials Consumed</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
Inventories at the beginning of the year	-	-
Add: Purchases less return	63,033,291	20,438,411
	63,033,291	20,438,411
Less: Inventories at the end of the year	7,971,912	-
	55,061,379	20,438,411
Add: Power & Fuel - Factory	3,866,574	2,018,311
	<b>58,927,952</b>	<b>22,456,722</b>

<b>NOTE 12: Purchase Of Stock In Trade</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
Paints, Moulds, Dies and Spares	1,146,865	485,139
	<b>1,146,865</b>	<b>485,139</b>

<b>NOTE 13: Changes In Inventory</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
Inventories at the beginning of the year - FG	15,738,756	-
Less : Inventories at the end of the year - FG	11,611,075	15,738,756
	<b>4,127,681</b>	<b>(15,738,756)</b>

<b>NOTE 14: Employee benefits expense</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
SALARIES	8,244,403	6,739,395
STAFF WELFARE	804,232	553,949
WAGES	481,557	307,493
DIRECTOR REMUNERATION	1,601,334	2,244,000
	<b>11,131,526</b>	<b>9,844,837</b>

<b>NOTE 15: FINANCE COSTS</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
INTEREST - TERM LOAN	3,582,470	1,676,044
INTEREST - CC	3,562,561	845,639
INTEREST PAYABLE	-	-
Inspection Charges	54,742	36,829
Loan Processing Charges	151,200	657,617
Bank Charges	168,261	57,049
Bank Comission	17,515	-
	<b>7,536,748</b>	<b>3,273,178</b>

<b>NOTE 17: OTHER EXPENSES</b>	<b>Year Ended 31/03/2021</b>	<b>Year Ended 31/03/2020</b>
Audit Fees	80,000	30,000
Business Promotion	30,587	57,396
Commission & Brokerage	148,052	52,500
Consultancy Charges	44,000	93,376
Electrical & Hardware Exp's	182,948	80,515
General Expenses	135,648	1,776,071
Insurance Expenses	13,222	120,173
Interest & Penalty	13,918	3,076
Internet Charges	32,598	48,652
Internal Audit Fees	40,000	140,000
Legal Expenses	466,013	15,120
License Expenses	101,552	-
Machine Hire Charges	53,279	197,783
Manpower Supply	615,717	-
Postage & Courier Exp's	172,008	25,662
Power & Fuel	247,362	28,248
Printing & Stationery	59,326	37,864
Professional Charges	120,000	30,000
Repairs & Maintenance	1,788,728	209,654
Rent	4,542,694	669,447
ROC Filing Charges	10,400	-
Security Expenses	287,174	294,760
Statutory Filing Charges	-	81,400
Short Term Capital Loss (Land)	-	-
Software Charges	52,768	-
Tax Audit Fees	24,000	-
Telephone Expenses	26,358	25,152
Testing Charges	69,180	19,246
Translator Expenses	56,000	252,800
Transport Expenses	3,034,409	361,640
Travelling Expenses Within India	418,392	2,473,764
Weighing Charges	20,873	-
	<b>12,887,207</b>	<b>7,124,300</b>

## NOTE 6: FIXED ASSETS (WDV)

Asset	Classification	Date Of Purchase Of New / Existing Asset	31-Mar-20	Addition/ New Purchase	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaning life as on 31/03/2020	Days used in year	Rate of Dep.	Dep. Amount	31-Mar-21
			WDV as on 31/03/2020							Net block 31/03/2021
Plant & Machinery	Plant & Machinery	30-Sep-19	416,671	-	8.00	2737	365	12.67%	52,788	363,883
Plant & Machinery	Plant & Machinery	28-Dec-19	49,947,985	-	8.00	2826	365	12.27%	6,128,614	43,819,371
Plant & Machinery	Plant & Machinery	31-Jan-20	889,176	-	8.00	2860	365	12.12%	107,805	781,371
Plant & Machinery	Plant & Machinery	28-Feb-20	845,158	-	8.00	2888	365	12.01%	101,475	743,683
Plant & Machinery	Plant & Machinery	17-Mar-20	1,290,018	-	8.00	2906	365	11.93%	153,928	1,136,090
Air Conditioner	Electrical Fittings	12-Aug-19	28,439	-	10.00	3418	365	10.14%	2,885	25,554
Genset	Electrical Fittings	09-Oct-19	346,255	-	10.00	3476	365	9.98%	34,541	311,714
Furnitures	Furniture & Fixtures	30-Jun-18	139,805	-	10.00	3010	365	11.52%	16,105	123,700
Furnitures	Furniture & Fixtures	19-Aug-19	18,545	-	10.00	3425	365	10.13%	1,878	16,667
Interiors	Furniture & Fixtures	24-Feb-20	272,851	-	10.00	3614	365	9.59%	26,179	246,672
Printer	Computers & Peripherals	28-Mar-19	5,496	-	3.00	726	365	47.76%	2,625	2,871
One Plus 7 Pro	Computers & Peripherals	17-May-19	21,955	-	3.00	776	365	44.68%	9,810	12,145
Modem	Computers & Peripherals	05-Nov-19	11,184	-	3.00	948	365	36.58%	4,091	7,093
LAPTOP	Computers & Peripherals	25-Dec-18	20,206	-	3.00	633	365	54.78%	11,069	9,137
LAPTOP	Computers & Peripherals	18-Aug-19	72,091	-	3.00	869	365	39.90%	28,766	43,325
LAPTOP	Computers & Peripherals	23-Sep-19	29,580	-	3.00	905	365	38.31%	11,333	18,247
LAPTOP	Computers & Peripherals	25-Nov-19	49,139	-	3.00	968	365	35.82%	17,602	31,537
LAPTOP	Computers & Peripherals	25-Dec-19	30,407	-	3.00	998	365	34.75%	10,565	19,842
Camera	Computers & Peripherals	30-Jan-20	59,928	-	3.00	1034	365	33.54%	20,097	39,831
Drilling Machine	Plant & Machinery	28-Jan-21	-	3,400	8.00	2920	62	2.03%	69	3,331
Air Conditioner	Electrical Fittings	21-May-20	-	134,374	10.00	3650	314	8.17%	10,982	123,392
Fire Extinguisher	Plant & Machinery	01-Feb-21	-	37,810	8.00	2920	58	1.89%	713	37,097
Furnitures	Furniture & Fixtures	28-May-20	-	357,813	10.00	3650	307	7.99%	28,591	329,222
Furnitures	Furniture & Fixtures	02-Jul-20	-	13,200	10.00	3650	272	7.08%	934	12,266
Cutter Machine	Plant & Machinery	08-Jan-21	-	7,800	8.00	2920	82	2.67%	208	7,592
Plant & Machinery	Plant & Machinery	01-Apr-21	-	340,000	8.00	2920	82	2.67%	9,071	330,929
<b>AMORTIZATION</b>										
Development of New Product	Intangible Assets	31-Mar-21	-	26,376,058	10.00			10.00%	2,637,606	23,738,452
Less: 20% of Depreciation on Tangible Assets taken to R&D									(1,358,545)	
leave this row blank										
<b>TOTAL</b>			<b>54,494,889</b>	<b>27,270,455</b>					<b>8,071,785</b>	<b>72,335,013</b>



# **KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

**Notes to financial statements for the year ended March 31, 2021**

(All amounts are in Indian Rupees, unless otherwise stated)

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## **1 (a) Corporate information**

**KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED** was incorporated on 12/12/2017 to carry on the business of manufacturing, trading, importing, exporting and dealing in all kinds of articles for packing materials and in particular plastic straps, clips for packing of corrugated and cartoon boxes, wooden boxes, sacks along with metal rings, holder, storage tanks and other industrial, household and consumer goods or products used in packing.

## **1 (b) Basis of preparation**

The Company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared as per Schedule III of the Companies Act, 2013.

## **2. Summary of significant accounting policies**

### **(a) Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets includes inward freight, duties, taxes and incidental expenses related to acquisition and installation incurred up to the date of commissioning of the assets.

#### **a. Depreciation on Property, plant and Equipment**

The company has evaluated the useful life of property, plant and equipment consequent to the requirements of Schedule II of the companies Act 2013 for the FY 2020-21. The company has provided Depreciation on Straight line method from the current financial year as against Written down value which was adopted till the previous financial year which has resulted in a reduction of Rs 95, 88,147/- in depreciation expense.

The company has, based on assessment by management concluded that there are no significant components with useful life that is materially different from the main asset. The company has used the following rates to provide depreciation on its Property, Plant and Equipment.

<b>Category</b>	<b>Useful life (Years)</b>
Plant and Machinery	8
Furniture and Fixtures	10
Computers and Peripherals	3

### **(b) Intangible fixed assets**

The Company has Intangible asset Comprising of Product development expenditure, which has been amortised over a useful life of 10 years as per the requirements of AS-26 Intangible assets.

### **(c) Earnings per share**

Basic and Diluted Earnings Per Share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

### **(d) Capital Work in Progress**

The company has no capital work in progress.

### **(e) Foreign currency transactions**

#### Initial recognition

# **KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED**

## **Notes to financial statements for the year ended March 31, 2021**

(All amounts are in Indian Rupees, unless otherwise stated)

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Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

### Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction.

### Exchange differences

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed asset are recognised as income / expenses.

Exchange differences arising on the settlement of monetary items or on reporting such monetary item of Company at rates different from those at which they were initially recorded during the year, or reported in the previous financial statements, are recognized as income or expenses in the year in which they arise.

### **(f) Income taxes**

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

### **(g) Provisions**

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

### **(h) Cash and Cash equivalents**

Cash and Cash equivalents comprise cash at bank and on hand, including cheques on hand and short-term investments with an original maturity of three months or less.

### **(i) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

## KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

(All amounts are in Indian Rupees, unless otherwise stated)

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue is recognised only if the following conditions are satisfied:

- The Company has transferred risks and rewards incidental to ownership to the customer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- It is probable that the economic benefit associated with the transaction will flow to the Company; and
- It can be reliably measured and it is reasonable to expect ultimate collection.

### (j) Computation of EPS

Particulars	For the Year ended 31st March, 2021
<b>Computation of EPS</b>	
Earnings (Profit / Loss) for the period	(73,70,595)
Weighted Average No. of Equity Shares	30,13,600
<b>Earnings Per Share</b>	
Basic & Diluted	<b>(2.45)</b>

### (k) Related Party Transactions

The transactions as per AS 24 has been listed below: -

Transactions during the year with related parties:

Name of the Party	Nature of Transaction	Closing Balance (Rs.)	
BALAMANIKANDAN	UNSECURED LOAN	270,564 /- Dr	
SUBBURAJAN LENIN KRISHNAMOORTHY		429,81,726 /- Cr	
ANTHONIAMMAL		5,750/- Cr	
SARALADEVI		23,05,750/- Cr	
S RAMYA		18,50,000/- Cr	
ACHAYA KUMARASAMY		100,000/- Dr	

## KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

(All amounts are in Indian Rupees, unless otherwise stated)

### (l) Foreign Currency Transactions

Particulars	Amount (Rs.)
• Value of Imports calculated on CIF Basis	NIL
• Earnings in Foreign Currency	
1. Export of Goods	NIL

For M/s VRKSJP & Co  
Chartered Accountants  
Firm Regn No: 315005E

For KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED



SRUTHI VENUGOPAL  
(Partner)  
M. No. 232874  
Place: COIMBATORE



BALAMANIKANDAN  
DIRECTOR  
DIN: 07941696



ACHAYA KUMARASAMY  
DIRECTOR  
DIN: 08308421