

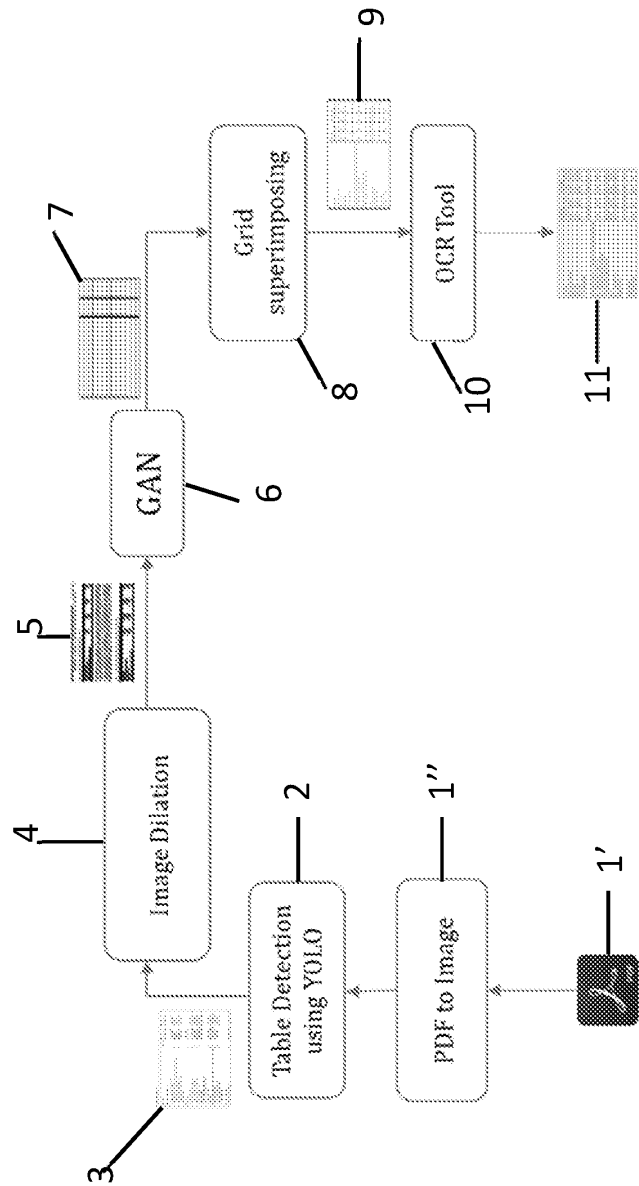


FIG. 1

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Financial Statements of the Company's Interim Periods and the Management's Responsibility for the Interim Financial Controls

The Company's management is responsible for establishing and maintaining adequate financial controls over the interim financial reporting period established by the company's accounting for the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder. These controls include the design, implementation and maintenance of adequate control systems that are operating effectively for ensuring the reliability and accuracy of the financial reporting, including addressing the controls over the preparation and review of financial statements, the accuracy and completeness of the accounting records, and the proper application of accounting principles in the preparation of the financial statements.

The responsibility to establish and maintain the company's interim financial controls over financial reporting is based on the fact that the company's management is responsible for the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder. The company's management is responsible for the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder.

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Meaning of Interim Financial Controls over Financial Reporting

As required, interim financial controls over financial reporting is a process designed to ensure the reliability and accuracy of the company's financial reporting, including the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder. The company's management is responsible for the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder.

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Signatures

On this report, the company's management is responsible for the design, implementation and maintenance of the company's financial controls over financial reporting, including the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder. The company's management is responsible for the design, implementation and maintenance of the company's financial controls over the interim periods of financial control under the Securities Exchange Act of 1934 and the rules thereunder.

For the Board of Directors, the undersigned, Chief Executive Officer, 10/15/2020

CHIEF FINANCIAL OFFICER AND CHIEF ACCOUNTING OFFICER, 10/15/2020

CHIEF FINANCIAL OFFICER



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FIG. 2

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 over financial reporting in accordance with the company's accounting policies and the essential components of internal control stated in the Company's Annual Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the safety and efficient conduct of its business, including adherence to company policies, the safeguarding of its assets, the preparation and maintenance of books and records, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act. **Auditor's Responsibility**

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our audit. The audit was not an audit in accordance with the standards set out in Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the standards on auditing issued by the Institute of Chartered Accountants of India (ICAI) but in accordance with the standards set out in Audit of Internal Financial Controls over Financial Reporting issued by the ICAI. These standards and 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 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 of inadequate internal controls, and testing and evaluating the design and operating effectiveness of internal controls based on the assessment. The procedures selected depend on the Auditor's judgment, including the assessment of the risk of material misstatement of the ICAI AS 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 and the company's internal financial control 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 events 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 are being made only in accordance with the authorization 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 Limitation of Internal Financial Controls over Financial Reporting

Because of the inherent limitation of internal financial control 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.

Conclusion

In our opinion, the company has not had adequate internal financial controls system with respect to healthwear financial reporting and such internal financial controls over financial reporting were not operating effectively as at March 31, 2018. Based on the internal control over financial reporting system established by the company, the company's financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures are being made only in accordance with the authorization 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.

For P. Maral & Co., Chartered Accountants Firm Registered in No. 3072278

SALANCE SHEET AS AT 31st MARCH, 2018

(Amount in Rupees)

		As at 31 Mar 2018	As at 31 Mar 2017
ASSETS			
Non-current assets			
1			
Property, plant and equipment	1	1,004,016,042	2,500,000,000
Goodwill on acquisition	2	95,115,411	54,100,000
Intangible assets under development/Financial assets	3	200,000	200,000
Non-current financial assets	4	344,525,417	344,525,417
Long-term loans and advances	5	16,000,000	16,000,000
Current assets			
2			
2			
Financial assets	6	400,796,512	300,000,000
Trade and other receivables	7	2,321,740,000	1,500,000,000
Cash and cash equivalents	8	10,000,000	10,000,000
Short-term loans and advances	9	200,000,000	200,000,000
Other current assets	10	1,000,000,000	1,000,000,000
TOTAL ASSETS		12,000,000,000	12,000,000,000
EQUITY AND LIABILITIES			
Equity			
Equity share capital	11	441,666,667	441,666,667
Other equity	12	1,000,000,000	1,000,000,000
Non-current liabilities			
Long-term borrowings	13	1,000,000,000	1,000,000,000
Deferred tax liabilities (net)	14	27,827,887	64,104,104
Other non-current liabilities	15	-	25,221,967
Current liabilities			
2			
2			
Short-term borrowings	16	10,000,000,000	10,000,000,000

FIG. 3

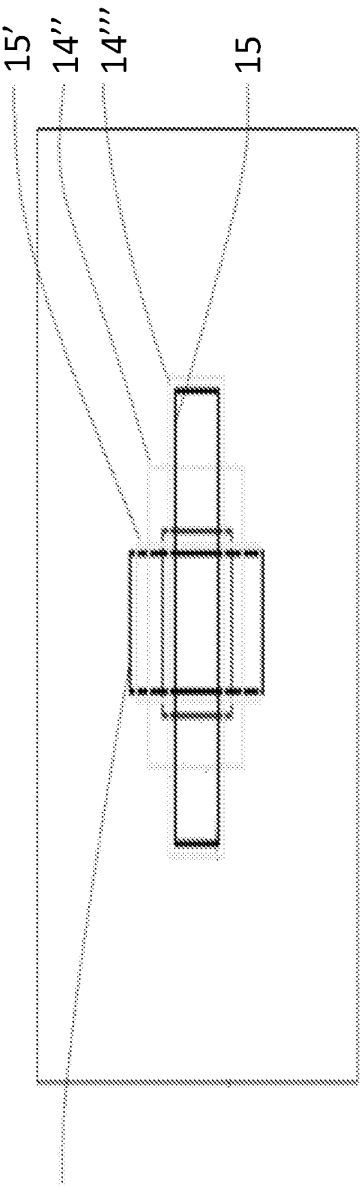


FIG. 4

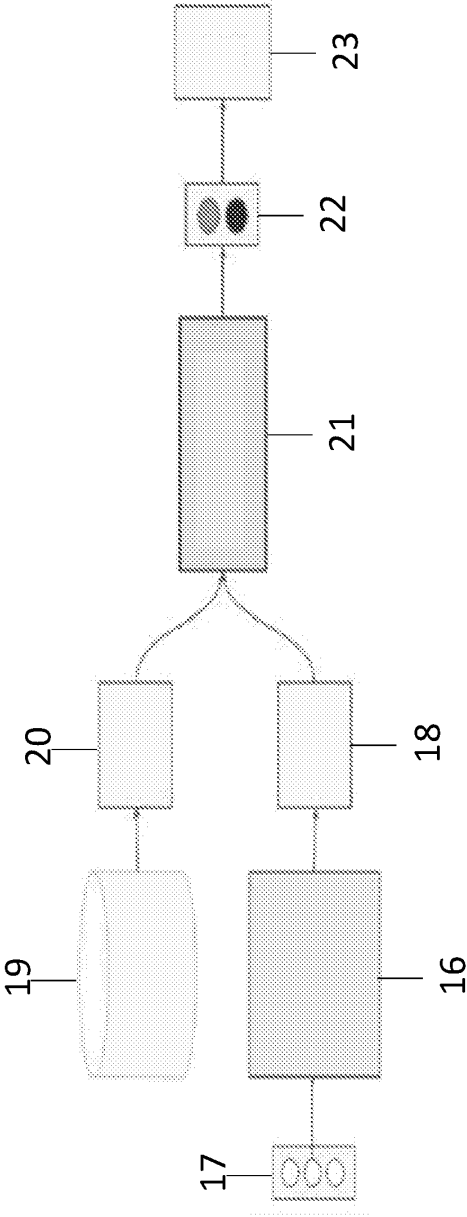


FIG. 5

[illegible]

FIG. 6

FIG. 7

FIG. 8

FIG. 9

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Particulars	2020-21-21*	2020-21-21*	2020-21-21*	2020-21-21*
Revenue from operations	34208	3405.55	3420.89	31011.25
Other income	67.51	12.39	14.98	172.63
Total Income	34275.51	3417.94	3435.87	31183.88
Profit, Less: Before	34275.51	3417.94	3435.87	31183.88
Depreciation, Finance Cost, Exceptional Items, Extraordinary Items & Tax				
Less: Depreciation and Finance Cost	715.21	4351.25	164.14	4008.21
Less: Extraordinary Items Extraordinary Items				
Profit, Less: Before Income Tax	33560.30	1066.69	3271.73	27175.67
Less: Tax	895.24	151.77	67.96	854.48
Profit (Loss) After Tax	32665.06	914.92	3203.77	26321.19
Balance Carried to				
Earnings Sheet	32665.06	914.92	3203.77	26321.19
Earnings per Share	(18.31)	(4.24)	(18.57)	(2.83)

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FIG. 10

Table 10: Profit and Loss Statement for the year ended 31st March 2021

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FIG. 11

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TABLE 2. *Approximate percentage of total population*

[illegible][illegible][illegible]

2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 26

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FIG. 12

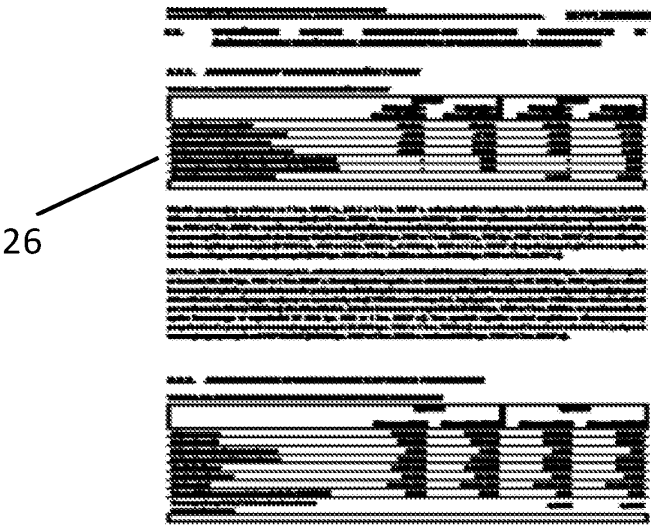


FIG. 13

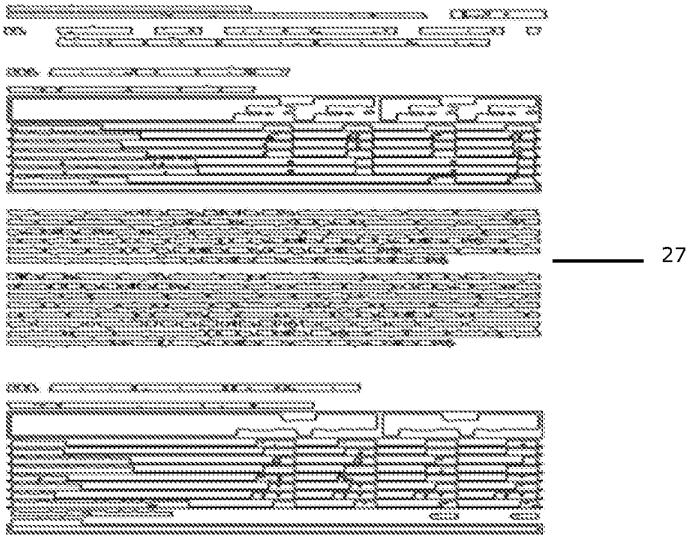


FIG. 14

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FIG. 15