

SMPS & Co.
CHARTERED ACCOUNTANTS



Address:-
34B, 1st floor Pocket M
Sarita Vihar, New Delhi-110076

Ph- 011-26941328, 9971628223
Email: - casmps.co@gmail.com

INDEPENDENT AUDITORS' REPORT

To The Members of Lakshmi Green Power Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Lakshmi Green Power Limited** ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss, the 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 and presentation 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

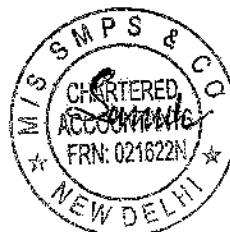
Auditor's Responsibility

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 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 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



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financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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 the 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 31st March 2015, its loss and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") 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 statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 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 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 31 March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i) The Company does not have any pending litigations which would impact its financial position.



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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 required to be transferred by the Company, to the Investor Education and Protection Fund by the Company

For SMPS & Co.
Chartered Accountants

Saurabh

Saurabh Mishra
(Partner)

Membership No. 402499
FRN . 021622N

Place: Chandigarh
Date : 29/05/2015



SMPS & Co.
CHARTERED ACCOUNTANTS



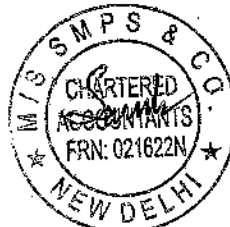
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Annexure to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Lakshmi Green Power Limited on the accounts of the company for the year ended 31st March, 2015]

- (i) In respect of its fixed assets: There is no fixed assets in the Company, hence other para of this order does not applicable.
- (ii) In respect of its inventory: Currently Company is inactive and has 'nil' inventory in the Company, hence other para of this order does not applicable.
- (iii) In respect of loans, secured or unsecured, granted to the parties covered in register maintained under section 189 of the Companies Act 2013:
- (a) According to the information and explanations given to us, the Company, during the year, has not granted unsecured loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013. However earlier balance of One Party amounting to Rs 44,87,753/- is outstanding.
- (b) As informed to us, there is no overdue amount of Loan granted to company, firms or other party listed in the register maintained under section 189 of Companies Act 2013. Generally these loans do not carry any interest and these loans do not stipulate any repayment schedule and is repayable on demand.
- (iv) In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business for the purchase of inventory, fixed assets and for the sale of goods (and/services). During the course of our Audit, we have not observed any continuing failure to correct major weaknesses in internal control.
- (v) In our opinion and according to the information and explanation given to us , the company has not accepted any deposit from the members or public. Hence, the provisions of section 73 to 76 and other relevant provisions of the Companies Act and the Companies (Acceptance of Deposit) Rules, 2014 are not applicable to this company.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In respect of statutory dues:
- (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, employees state insurance (ESI), Investor Education and Protection Fund, Income-tax, Tax deducted at sources, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and other material statutory dues applicable to it, with the appropriate authorities.
- (b) According to the information and explanations given to us, there were no undisputed



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amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2015 for a period of more than six months from the date they became payable.

- (c) According to the information and explanations given to us, there were no amounts required to be transferred to investor education and protection fund by the Company.
- (viii) The company has the accumulated losses at the end of financial year was of Rs 1,10,078.25. The company has incurred Cash losses of Rs 11,324.25/- during the financial covered by our Audit and the immediately preceding financial year of Rs 33,633/-.
- (ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.
- (x) In our opinion, and according to the information and the explanation given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions during the year.
- (xi) The Company has not obtained any term loan during the year, so this para of order is not applicable.)
- (xii) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

Place: Chandigarh
Date : 29/05/2015

For SMPS & Co.
Chartered Accountants

Saurabh

Saurabh Mishra
(Partner)

Membership No. 402499
FRN . 021622N



LAKSHMI GREEN POWER LIMITED
SCO 18-19 SECTOR 9D,
CHANDIGARH
CIN: U40101CH2010PLC031959
BALANCE SHEET AS AT 31.03.2015

Particulars	Notes No.	As at 31.03.2015	As at 31.03.2014
(A) EQUITY & LIABILITIES			
Shareholder's Funds			
a) Share Capital	3	10,000,000.00	10,000,000.00
b) Reserve and Surplus	4	(110,078.25)	(98,754.00)
Sub-Total - Shareholder's funds		9,889,921.75	9,901,246.00
Non-Current Liabilities			
a) Long-term loans and advances		-	-
b) Deferred Tax Liabilities (net)		-	-
c) Other Long-Term Liabilities		-	-
d) Long-Term Provisions		-	-
Sub-Total - Non-Current Liabilities		-	-
Current Liabilities			
a) Short Term Borrowings		-	-
b) Trade Payables		-	-
c) Other Current Liabilities	5	13,238.00	27,472.00
d) Short-Term Provisions		-	-
Sub-Total - Current Liabilities		13,236.00	27,472.00
TOTAL - EQUITY AND LIABILITIES		9,903,157.75	9,928,718.00
(B) ASSETS			
Non-Current Assets			
a) Fixed Assets(Net)			
i) Tangible assets		-	-
ii) Intangible assets		-	-
b) Non-Current Investments		-	-
c) Long-term Loans & Advances	6	4,487,753.00	4,487,753.00
d) Other Non-Current Assets	7	5,126,722.00	5,126,722.00
Sub-Total - Non-Current Assets		9,614,475.00	9,614,475.00
Current Assets			
a) Inventories		-	-
b) Trade Receivables		-	-
c) Cash & Bank Balance	8	288,682.75	314,243.00
d) Short-Term Loans & Advances		-	-
Sub-Total - Current Assets		288,682.75	314,243.00
TOTAL - ASSETS		9,903,157.75	9,928,718.00

Company Introduction	Note 1
SIGNIFICANT ACCOUNTING POLICIES	Note 2
NOTES ON FINANCIAL STATEMENTS	Note 3-18

" INDEPENDENT AUDITORS REPORT "
As per our separate report of even date attached

For SMPS & Co.
(Chartered Accountant)

Saurabh
(CA Saurabh Mishra)
Partner
M.No. 402499
FRN : 021622N

Date : 29.05.2015
Place : Chandigarh



For LAKSHMI GREEN POWER LIMITED

Balbir Singh Uppal
Balbir Singh Uppal
(DIRECTOR)
DIN : 00064718

Ashok Chopra
Ashok Chopra
(DIRECTOR)
DIN : 06556673

LAKSHMI GREEN POWER LIMITED
SCO 18-19 SECTOR 9D,
CHANDIGARH
CIN : U40101CH2010PLC031959

Statement of Profit and Loss for the year ended 31.03.2015

Particulars	Note No.	Figures for the year ended 31.03.2015	Figures for the year ended 31.03.2014
Revenues			
Revenue from operations		-	-
Other Income		-	-
Total Revenue	A	-	-
Expenses			
Employee Benefit Expenses		-	-
Financial costs	9	88.25	150.00
Other Expenses	10	11,236.00	33,483.00
Total Expenses	B	11,324.25	33,633.00
PROFIT BEFORE EXTRA ORDINARY ITEMS AND TAX (A-B)		(11,324.25)	(33,633.00)
Extra Ordinary Items		-	-
PROFIT BEFORE TAX (A-B)		(11,324.25)	(33,633.00)
Tax Expenses:			
1) Current tax expense for current year		-	-
2) Current tax expense relating to prior years		-	-
3) Deferred Income tax		-	-
Profit/(loss) after tax		(11,324.25)	(33,633.00)
Earning per Share (Rs.)(Face Value of Rs. 10/- each)			
Basic	11	(0.01)	(0.03)
Diluted	11	(0.01)	(0.03)

Company Introduction

SIGNIFICANT ACCOUNTING POLICIES
NOTES ON FINANCIAL STATEMENTS

Note 1

Note 2

Note 3-18

" INDEPENDENT AUDITORS REPORT "

As per our separate report of even date attached

For SMPS & Co.

(Chartered Accountant)

Saurabh

(CA Saurabh Mishra)

Partner

M.No. 402499

FRN : 021622N

Date : 29/05/2015

Place : Chandigarh



For LAKSHMI GREEN POWER LIMITED

Balbir Singh Uppal
Balbir Singh Uppal
(DIRECTOR)

DIN : 00064718

Ashok Chopra
Ashok Chopra
(DIRECTOR)

DIN : 06556673

LAKSHMI GREEN POWER LIMITED

NOTES

to the financial statements for the year ended 31st March, 2015

Note 1. : COMPANY INFORMATION

Lakshmi Green Power Limited (the 'company') is a public limited company domiciled in India and registered in Chandigarh. The company is incorporated with the aim of carrying out the business of Power generation from Variable modes. Agro and biomass Power Plant, Wind Power Plant, thermal/Gas Power Plant, Hydro Power Plant, Solar Power Plant.

Note 2. : SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION:

The financial statements are prepared on the basis of historical cost convention following accrual basis of accounting and in accordance with generally accepted accounting practices and conform to the applicable Accounting Standards issued by The Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 1956.

2. FIXED ASSETS:

Fixed Assets are stated at their original cost of acquisition less depreciation including taxes, duties, freight and other incidental expenses related to acquisition and installation of the concerned assets, if any.

3. DEPRECIATION :

There is no Fixed Asset with Company, hence depreciation is "NIL".

4. INVENTORY VALUATION:

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any.

5. RETIREMENT BENEFITS TO THE EMPLOYEES :

The company is not making any provisions of gratuity or other retiring benefits of the employees. The same will be accounted for as and when paid.

6. CLASSIFICATION OF EXPENDITURE:

All expenditure and income accounts are classified under convenient heads of accounts.

7. Provision for Current and Deferred Tax

Provision for taxation has been made as applicable to the Company for the current year in accordance with the relevant provisions of Income Tax Act, 1961. Appropriate adjustments have been made with regard to deferred tax as per the



LAKSHMI GREEN POWER LIMITED

NOTES

to the financial statements for the year ended 31st March, 2015

requirements of the Accounting Standard 22 on "Accounting for taxes on income" issued by ICAI

8. REVENUE RECOGNITION:

Revenue is recognized when no significant uncertainty as regards reliability exists. In case of claim for price variation, revenue is recognized on admittance of the claim.

9. RECOGNITION OF INCOME & EXPENDITURE:

Items of Income & Expenditure are recognized on accrual and prudent basis.

10. MISCELLANEOUS EXPENDITURE:

Preliminary expenses will be written off in future period once the business transaction starts in company.

11. OTHER ACCOUNTING POLICIES:

Accounting policies not specifically referred to are in accordance with generally accepted accounting principles.

12. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable cost as impairment loss and is charged to profit and loss account in the year which impairment is identified, company has not determine any such asset which is impaired.

13. Investments

Current investments are carried at lower of cost and quoted/fair value, computed category wise. Long Term Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

14. EARNING PER SHARE

In determining the earning per share, the company considers the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the year.

15. FINANCIAL AND MANAGEMENT INFORMATION SYSTEMS

The books of accounts and other records have been designed to facilitate compliance with the relevant provisions of the Companies Act, 1956 on one hand



LAKSHMI GREEN POWER LIMITED

NOTES

to the financial statements for the year ended 31st March, 2015

and meet the internal requirements of information and systems for planning, review and internal control on the other.

16. ACCOUNTING FOR PROVISIONS, CONTINGENT LIABILITES AND CONTINGENT ASSETS

Provisions are recognized in terms of Accounting Standard-29 "Provisions, Contingent Liabilities and Contingent Assets" (AS-29) issued by the Institute of Chartered Accountants of India, when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Contingent liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.



NOTES

to the financial statements for the year ended 31st March, 2015

PARTICULARS	As at 31.03.2015	As at 31.03.2014
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The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note - 3

SHARE CAPITAL

Authorised Capital

10,00,000 Equity Shares of Rs. 10/- each

10,000,000.00 10,000,000.00

Issued, Subscribed & Paid up Capital

10,00,000 (Py. Year 1000000) Equity Shares of Rs. 10 each fully paid in cash

10,000,000.00 10,000,000.00

Total (Rs.)

10,000,000.00 10,000,000.00

Shareholding Holding pattern for share holding more than 5%

Name of Shareholder		Holding as on 31.3.2015 (in No.s)	Addition/ deletion during the year (in No.s)	Holding as on 31.3.2014 (in No.s)	Addition/ deletion during the year (in No.s)
M/s Lakshmi Energy & Foods Ltd.	75%	750000	0	750000	0
Mr. Balbir Singh Uppal	6%	62500	0	62500	0
Mr. Janak Raj Singh	6%	62500	0	62500	0
Mrs. Narinder Kaur	6%	62500	0	62500	0
Mrs. Sonia Uppal	6%	62300	0	62300	0

Note - 4

RESERVE & SURPLUS

Profit & Loss A/c

Opening Balance

(98,754.00) (65,121.00)

Addition during the year

(11,324.25) (33,633.00)

Closing Balance

(110,078.25) (98,754.00)

Total (Rs.)

(110,078.25) (98,754.00)

Note - 5

Other Current Liability

Audit Fees Payable

11,236.00

22,472.00



NOTES

to the financial statements for the year ended 31st March, 2015

PARTICULARS	As at 31.03.2015	As at 31.03.2014
Other Expenses	2,000.00	5,000.00
Total (Rs.)	13,236.00	27,472.00

Note - 6

Long-Term Loans & Advances -others (Unsecured and Considered Good)

From Related Parties	4,487,753.00	4,487,753.00
From Others	-	-
Total (Rs.)	4,487,753.00	4,487,753.00

Note - 7

Other Non-Current Assets

-Preliminary Expenses	173,588.00	173,588.00
- Preoperative Expenses	4,953,134.00	4,953,134.00
Total (Rs.)	5,126,722.00	5,126,722.00

Note - 8

Cash & Bank Balance

Cash In Hand	-	-
Balance available in Current Account	288,682.75	314,243.00
Total (Rs.)	288,682.75	314,243.00

Note - 9

FINANCIAL EXPENSES

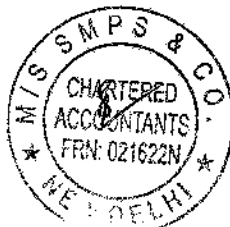
Bank Charges	88.25	150.00
Total (Rs.)	88.25	150.00

Note -10

Other Expenses

ADMINISTRATIVE EXPENSES

Fees & Taxes	-	22,247.00
Professional Charges	-	-
Payment to Auditors :	-	-



NOTES

to the financial statements for the year ended 31st March, 2015

PARTICULARS	As at 31.03.2015	As at 31.03.2014
Audit Fee	11,236.00	11,236.00
Tax Audit Fee	-	-
Taxation matters	-	-
Total (Rs.)	11,236.00	33,483.00

Note -11

EARNINGS PER SHARE

Earning per share is calculated by dividing the profit after provision for income tax by the weighted average number of equity shares outstanding during the year.

The calculation of Earnings per share (EPS) as disclosed in the Profit and Loss Account has been made in accordance with Accounting Standard (AS) - 20 on "Earning per Share" issued by the Institute of Chartered Accountants of India.

	Current Year	Previous year
Profit for the year (Rs.)	(11,324.25)	(33,633.00)
Weighted average number of equity shares outstanding	1,000,000.00	1,000,000.00
Basic Earnings per share (in Rs.).	(0.01)	(0.03)
Diluted Earnings per share (in Rs.).	(0.01)	(0.03)
Nominal Value per Share (in Rs.).	10.00	10.00

Note -12

RELATED PARTY INFORMATION

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1.	Lakshmi Energy & Foods Limited	Holding Company
1.	Punjab Greenfield Resources Ltd	Fellow Subsidiaries
2.	Green Energy & Foods Pte Ltd.	Fellow Subsidiaries
1.	Shri Balbir Singh Uppal	Key Managerial Personnel
2.	Shri Janakraj Singh Uppal	
3.	Smt. Sonia Uppal	
1.	Smt. Narendar Kaur	



NOTES

to the financial statements for the year ended 31st March, 2015

PARTICULARS	As at	As at
	31.03.2015	31.03.2014
2. Smt. Neetu Uppal	Key Managerial Personnel Relatives	
1. Ganesha Overseas Industries Ltd	Enterprises over which Key Managerial Personnel are able to exercise significant influence	
2. LOIL Overseas Foods Ltd		
3. LOIL Continental Foods Ltd		
4. LOIL Health Foods Ltd.		
5 LOIL International Foods Ltd		
6. Victor Foods India Ltd		

(ii) Transactions during the year with related parties :

Sr.No.	Nature of Transactions	Holding Company	Key Managerial	Key Managerial Relatives	Total
(Excluding reimbursements)					
	Sales	-	-	-	-
	Purchase	-	-	-	-
Loans Given:					
	Loans Given (Payment)	-	-	-	-
	Loans Received Back (Receipts)	-	-	-	-
	Closing Balance	-	-	-	-
Loans Taken :					
	Loan received (Receipt)	-	-	-	-
	Loans Paid Back (Payment)	-	-	-	-
	Closing Balance	-	-	-	-



M/S LAKSHMI GREEN POWER LIMITED

Notes on Financial Statements for the Year ended 31st March, 2015

Note -13 : In the opinion of the company's management, the current assets, loans and advances are an approximation of the value stated, if realised in the ordinary course of business. The provision for all the known liabilities has been made and is adequate and not in excess of the amount considered reasonably necessary.

Note -14 : The balance outstanding as the debit and credit to the parties / persons / agencies are subject to confirmation by the parties / persons/ agencies concerned.

Note -15 : During the year, the company has accounted for deferred tax liability in accordance with the Accounting Standard (AS)-22 "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India.

Provision for income tax has been reviewed as on the balance sheet date and has been adjusted to reflect the current best estimate in accordance with the Accounting Standard (AS)-29 "Provisions, Contingent Liabilities and Contingent Assets" issued by the Institute of Chartered Accountants of India.

Note -16 : The company has examined the indications listed in Accounting Standard (AS)-28 on "Impairment of Assets" as issued by the Institute of Chartered Accountants of India and it has been found that none of the indications as listed in the said accounting standard are present in the case of the company

Note - 17 : Disclosure of Auditor Payment -

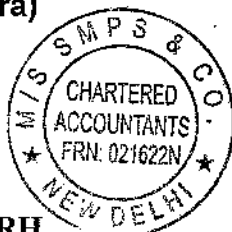
	Current Year	Previous Year
Statutory Audit Fee (including Service Tax)	11236.00	11236.00
Tax Audit Fee	0.00	0.00

Note - 18 : Expenditure in Foreign Currency : There is no foreign expenditure in the year.

For SMPS & Co.
Chartered Accountants

Saurabh

(FCA Saurabh Mishra)
Partner
M.No. 402499
FRN. 021622N



On behalf of the Board.

[Signature]
Director

[Signature]
Director

Place : CHANDIGARH
Date : 29.05.2015