

M/S KARNI INTERNATIONAL

**Audited
Financial
Statement**

**As on
April 12
2022**

AAAJ & Associates

(Formerly Uttam Agarwal & Associates)

Chartered Accountants

115, Cotton Street, Kolkata - 700007

Phone - 033-46010711 / +91 9748997711

E-mail: deepakagarwal20002001@yahoo.com

KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106
BALANCE SHEET AS ON 12TH APRIL, 2022

Particulars	Note No.	As At 12th April, 2022	As At 31st March, 2022
I EQUITY & LIABILITIES			
Partner'S Fund			
(a) Partners Capital Account	2	18,53,10,744.83	18,45,54,533.94
(i) Parners' Current Account			
(b) Reserve & Surplus			
Non-Current Liabilities	3	77,23,841.52	79,82,744.19
(a) Long Term Borrowing			
Current Liabilities	4	24,16,34,304.97	21,44,30,187.32
(a) Short Term Borrowing			
(b) Trade Payables			
(i) Total outstanding dues of micro, small and medium enterprises	5	16,19,34,833.10	15,42,64,684.00
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises			
(c) Other Current Liabilities	6	31,95,850.33	65,07,662.33
(d) Short Term Provision	7	2,65,16,449.12	2,53,45,900.00
		62,63,16,023.87	59,30,85,711.78
Less: All Liabilities transferred to Karnika Industries Ltd due to Conversion of firm into company.		(62,63,16,023.87)	-
		(0.00)	59,30,85,711.78
II ASSETS			
Non-Current Assets			
(a) Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment	8	97,47,910.50	92,73,976.88
(b) Long Term Loan & Advances	9	10,00,000.00	10,00,000.00
(c) Other Non Current Assets	10	8,15,760.00	8,15,760.00
Current Assets			
(a) Inventories	11	26,70,03,934.52	27,62,47,821.00
(b) Trade Receivable	12	30,98,42,795.02	27,00,67,505.68
(c) Cash & Cash Equivalent	13	2,77,890.64	6,58,982.64
(d) Short Term Loan & Advances	14	2,41,30,824.20	2,14,04,186.38
(e) Other Current Assets	15	1,34,96,908.99	1,36,17,479.20
		62,63,16,023.87	59,30,85,711.78
Less: All Assets transferred to Karnika Industries Ltd due to Conversion of firm into company.		(62,63,16,023.87)	-
		0.00	59,30,85,711.78
Summary of significant accounting policies	1		
The accompanying notes are an integral part of the financial statements			

As per our annexed report of even date
For, A A A J & ASSOCIATES
(formerly Uttam Agarwal & Associates)
Chartered Accountants
FRN - 322455E

Apay
[CA DEEPAK AGARWAL]
[PARTNER]
[MEM NO. 061132]

115, COTTON STREET,
KOLKATA - 700007

Dated: 5th Day of June, 2023

UDIN : 23061132B6VAA19042



For Karni International
KARNI INTERNATIONAL

Niranjan Mundhra
Partner

Niranjan Mundhra
[Partner]

KARNI INTERNATIONAL

Shiv Shankar Mundhra
Partner

Shiv Shankar Mundhra
[Partner]

KARNI INTERNATIONAL

6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

STATEMENT OF PROFIT & LOSS FOR THE PERIOD 1ST APRIL, 2022 TO 12TH APRIL, 2022

	Particulars	Note No.	For the period 12th April, 2022	For the period 31st March, 2022
	INCOME			
I	Revenue from operations	16	6,36,71,233.15	98,80,92,520.37
II	Other Income	17	1,60,023.00	11,59,863.00
III	Total Income (I+II)		6,38,31,256.15	98,92,52,383.37
	EXPENDITURE			
IV	(a) Cost of Goods Sold	18	4,94,33,423.35	48,17,46,394.90
	(b) Employees Benefits Expense	19	9,03,693.00	1,89,05,939.07
	(c) Finance Costs	20	59,810.33	1,88,19,758.17
	(d) Depreciation and Amortization Expense	21	52,484.17	16,54,020.99
	(e) Other Expenses	22	96,30,085.31	39,56,70,599.37
	Total Expenses		6,00,79,496.16	91,67,96,712.50
V	Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		37,51,759.99	7,24,55,670.87
VI	Exceptional items		-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)		37,51,759.99	7,24,55,670.87
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII-VIII)		37,51,759.99	7,24,55,670.87
X	Tax expense:			
	(a) Current Tax		11,70,549.12	2,53,45,900.00
	(b) Excess/ Short provision of tax relating to earlier years			46,77,224.00
	(c) Deferred Tax Charge/(Benefit)			
XI	Profit/(Loss) for the period from continuing operations (IX-X)		25,81,210.87	4,24,32,546.87
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the year (XI+XIV)		25,81,210.87	4,24,32,546.87
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements			

As per our annexed report of even date
For, A A A J & ASSOCIATES
(formerly Uttam Agarwal & Associates)
Chartered Accountants
FRN - 322455E


[CA DEEPAK AGARWAL]
[PARTNER]
[MEM NO. 061132]




115, COTTON STREET,
KOLKATA - 700007

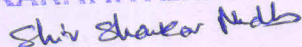
Dated: 5th Day of June, 2023
UDIN : 23061132361VAAT9042

For Karni International

KARNI INTERNATIONAL


Niranjan Mundhra Partner
[Partner]

KARNI INTERNATIONAL


Shiv Shankar Mundhra Partner

Shiv Shankar Mundhra
[Partner]

Note - 1

A) Significant Accounting Policies and Note to Accounts

I. Basis of Accounting:

The accounting of the concern are prepared under the historical cost convention and in accordance with applicable Accounting Standards except where otherwise stated. For recognition of Income and Expenses, Mercantile Systems of Accounting is followed.

II. Use of Estimates:

The Use of Financial Statements requires the management to make estimates and assumptions which are considered to arrive at the reported amount of assets and liabilities and disclosure of contingent liabilities as on the date of the financial statement and the reported income and expenses during reporting year. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates. The difference between the actual results and the estimated are recognized in the period in which the results are known/materialized. Any revision to the accounting estimates are recognized prospectively in the current and future years.

III. Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises of its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for repairs and maintenance are charged to the Profit and Loss Account.

IV. Depreciation:

Depreciation on fixed assets has been charged on written down value method as per the rates specified in the Income Tax Rules, 1962 as amended.

V. Inventories:

In inventories Raw Material, Work in Progress and Finished goods are valued at as per accounting standard AS-2 as prescribed by ICAI.

VI. Revenue Recognition:

Revenue is recognized to the extent it is probable that the economic benefit will flow to the firm and the revenue can be reliably measured. Revenue on sale of goods is recognized on transfer of all significant risk and rewards of ownership to the buyer which generally coincides with the dispatch of goods. The amount recognized as sales are exclusive of Goods and Service Taxes and trade discounts and net of discounts allowed.



KARNI INTERNATIONAL

Nisanjan Munda

Partner

KARNI INTERNATIONAL

Shiv Shankar Kadd

Partner

VII. Taxes on Income:

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. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

VIII. Borrowing Cost:

Borrowing cost includes interest. All the borrowing costs are expensed in the cost period they occur and the costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

IX. Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

X. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized in the accounts in respect of present probable obligation, the mount of which can be reliably estimated. Contingent liabilities or assets not exists as on reporting date as no possible obligation arises from the past events and no existence is confirmed by the occurrence or non-occurrence of uncertain future events of the firm.

XI. Presentation and disclosure in Financial Statements

Previous year's figures have been regrouped / separated wherever required for better presentation of the financial statements.

XII. Deferred tax Provision

The Financial Statement has been prepared on the assumption that there are no deferred tax assets/liabilities for the year ended March2022 as per accounting Standard AS-22 as prescribed by ICAI.



KARNI INTERNATIONAL

Nisankar Munshi

Partner

KARNI INTERNATIONAL

Shiv Shankar Mukherjee

Partner

B) Notes to Accounts

- a) Karni International, a registered partnership firm, has converted into the Karnika Industries Ltd, Public Limited Company w.e.f. 13th Day of April, 2022. All the Assets and Liabilities of the erstwhile partnership firm as on 12.04.2022 has been transferred to the public limited company on the date of conversion.
- b) The financial statements are prepared from the beginning of the financial year i.e. from 1st April, 2022 till the date of conversion into the company i.e. 12th April, 2022.
- c) Depreciation has been charged as per the rate prescribed in the Income Tax Act, 1961 on proportionate basis up to the date of conversion of firm into the company.
- d) Unsecured loan from relatives and other body corporates has been transferred at their principal value and no interest has been charged for the 12 days as they become not due for payment.
- e) Previous year's figures as shown in the Balance sheet and Profit and Loss Account represents the figures of the full financial year (2021-22) but current financial year's figures represents only 12 days figures (01.4.22 to 12.04.22)

KARNI INTERNATIONAL
Niranjan Munshi
Partner

KARNI INTERNATIONAL
Shiv Shanker Halder
Partner



KARNI INTERNATIONAL

6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

Partners Capital Account

NOTE : 02

Sl. No.	Name of Partner	Share of Profit/(Loss)	As at '01.04.2022	Contributed During The Year	Remuneration For The Year	Interet on Capital	Withdrawal During The Year	Share of Profit/ (Loss) For The Year	As at 12.04.2022
1	Niranjan Mundhra	33.00%	5,68,94,762.16	-	-	-	39,00,000.00	8,51,799.59	5,38,46,561.75
2	Mahesh Mundhra	33.00%	6,32,72,331.48	-	-	-	43,00,000.00	8,51,799.59	5,98,24,131.07
3	Shiv Shankar Mundhra	33.00%	6,43,37,056.42	49,00,000.00	-	-	15,50,000.00	8,51,799.59	6,85,38,856.01
4	Jagdish Prasad Mundhra	0.20%	10,076.78	-	-	-	-	5,162.42	15,239.20
5	Saroj Devi Mundhra	0.20%	10,076.78	12,75,000.00	-	-	-	5,162.42	12,90,239.20
6	Poonam Mundhra	0.20%	10,076.78	-	-	-	-	5,162.42	15,239.20
7	Priyanka Mundhra	0.20%	10,076.78	17,50,000.00	-	-	-	5,162.42	17,65,239.20
8	Kirti Mundhra	0.20%	10,076.78	-	-	-	-	5,162.42	15,239.20
		100.00%	18,45,54,533.94	79,25,000.00	-	-	97,50,000.00	25,81,210.87	18,53,10,744.83
	Previous Year	100.00%	3,92,48,905.61	8,75,51,456.46	1,08,00,000.00	45,21,625.00	-	4,24,32,546.87	18,45,54,533.94

KARNI INTERNATIONAL

Niranjan Mundhra

Partner

KARNI INTERNATIONAL

Shiv Shankar Mundhra

Partner



KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

NOTES FORMING PART OF FINANCIAL STATEMENT

	For the period 12th April, 2022	For the period 31st March, 2022
NOTE : 03		
LONG TERM BORROWING		
<u>Secured Loan</u>		
Vehicle Loan with HDFC Bank	11,66,100.52	11,95,368.19
[Vehicle Loan (Repayable within 5 years) is secured by way of hypothecation of vehicle purchased , the last installment is payable on 07th March, 2025]		
HDFC Bank Loan (Working Capital Covid Loan)	65,57,741.00	67,87,376.00
	77,23,841.52	79,82,744.19
NOTE : 04		
SHORT TERM BORROWING		
<u>Unsecured Loan</u>		
(Unsecured loan taken from body corporate and related party for Business purpose and repayable on demand)		
Bank OD with HDFC Bank	8,07,09,260.00	7,68,91,029.00
(Secured against stock of raw material, stock in progress, finished goods, stores, spares & receivables and mortgage on property belonging to the partners)		
HDFC WCDL Loan	11,09,25,044.97	8,72,52,514.32
(Working Capital Loan facility granted by the bank, repayable within 6 months from the date of sanctioned.)		
	5,00,00,000.00	5,02,86,644.00
	24,16,34,304.97	21,44,30,187.32
NOTE : 05		
TRADE PAYABLES		
For Goods & Services	16,19,34,833.10	15,42,64,684.00
	16,19,34,833.10	15,42,64,684.00
NOTE : 06		
OTHER CURRENT LIABILITIES		
Advance from Customers (Unsecured Considered Good)	20,02,409.33	22,48,302.33
Salary & Wages Payable		16,00,718.00
TDS Payable	10,25,115.00	8,14,089.00
Professional Tax payable	8,230.00	8,230.00
TCS Payable	154.00	95.00
Audit Fees Payable	-	2,29,500.00
ESIC Payable	47,266.00	33,255.00
PF Payable	1,12,676.00	76,887.00
Electric Charges Payable	-	2,67,110.00
Other Payable	-	5,476.00
Rent Payable	-	12,24,000.00
	31,95,850.33	65,07,662.33



KARNI INTERNATIONAL

Niranjan Munshi

Partner

KARNI INTERNATIONAL

Shiv Shankar Haldar

Partner

KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

Statement of Depreciation as per Income Tax ACT, 1961

NOTE : 08

Description	Rate	WDV as on 01-04-2022	Addition		Deduction During The Year	Total	Depreciation for 2022-23	WDV as on 12.04.2022
			More Than 180 Days	Less Than 180 Days				
Building	5.00%	63,093.83				63,093.83	103.72	62,990.12
Sub Total		63,093.83				63,093.83	103.72	62,990.12
Furniture	10.00%	16,47,223.16				16,47,223.16	5,415.53	16,41,807.63
Sub Total		16,47,223.16				16,47,223.16	5,415.53	16,41,807.63
Air-Conditioner	15.00%	1,29,670.78				1,29,670.78	639.47	1,29,031.31
Plant & Machinery	15.00%	37,78,875.08		3,97,224.58		41,76,099.66	20,594.46	41,55,505.20
Motor Car	15.00%	13,39,749.60				13,39,749.60	6,606.98	13,33,142.62
Mobile	15.00%	4,89,333.13		60,593.22		5,49,926.35	2,711.97	5,47,214.38
CCTV Camera	15.00%	3,10,981.85				3,10,981.85	1,533.61	3,09,448.24
Electrical Fittings	15.00%	7,08,526.63				7,08,526.63	3,494.10	7,05,032.53
Television	15.00%	15,102.89				15,102.89	74.48	15,028.41
Sub Total		67,72,239.96		4,57,817.80		72,30,057.76	35,655.08	71,94,402.68
Computer & Printer	40.00%	7,91,419.92		68,600.00		8,60,019.92	11,309.85	8,48,710.07
Sub Total		7,91,419.92		68,600.00		8,60,019.92	11,309.85	8,48,710.07
Grand Total		92,73,976.88		5,26,417.80		98,00,394.68	52,484.17	97,47,910.50
Previous Year		68,04,562.58	17,24,342.32	23,99,092.97		1,09,27,997.87	16,54,020.99	92,73,976.88



KARNI INTERNATIONAL
Niranjan Anshu
Partner

KARNI INTERNATIONAL
Shiv Shankar Hal
Partner

KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

NOTES FORMING PART OF FINANCIAL STATEMENT

	For the period 12th April, 2022	For the period 31st March, 2022
NOTE : 07		
SHORT TERM PROVISION		
Opening Balance	2,53,45,900.00	-
Provision For Tax	11,70,549.12	2,53,45,900.00
	2,65,16,449.12	2,53,45,900.00
NOTE : 09		
LONG TERM LOAN & ADVANCES		
West Bengal Hosiery Park Infra Ltd (Capital Advance, Unsecured Considered Good)	10,00,000.00	10,00,000.00
	10,00,000.00	10,00,000.00
NOTE : 10		
OTHER NON CURRENT ASSETS		
Security Deposit with CESC (Unsecured, Considered Good)	60,760.00	60,760.00
Security Deposit for Rent	7,55,000.00	7,55,000.00
	8,15,760.00	8,15,760.00
NOTE : 11		
INVENTORIES		
Closing Stock of Inventories		
- Raw Materials	6,13,97,571.45	4,72,88,626.00
- Work in Progress	15,76,43,499.80	16,60,89,860.00
- Finish Goods	4,79,62,863.27	6,28,48,250.00
- Trading Goods		21,085.00
	26,70,03,934.52	27,62,47,821.00
NOTE : 12		
TRADE RECEIVABLE		
Receivable From Customers (Unsecured, Considered Good)	30,98,42,795.02	27,00,67,505.68
	30,98,42,795.02	27,00,67,505.68
NOTE : 13		
CASH & CASH EQUIVALENT		
Cash in Hand (As certified by Partners)	2,77,890.64	6,58,982.64
	2,77,890.64	6,58,982.64
NOTE : 14		
SHORT TERM LOAN & ADVANCES		
Advance to Suppliers (Unsecured Considered Good)	65,60,824.20	36,23,446.38
Advance Tax	1,45,00,000.00	1,45,00,000.00
Other Loans & Advances	30,70,000.00	32,80,740.00
	2,41,30,824.20	2,14,04,186.38



KARNI INTERNATIONAL KARNI INTERNATIONAL
Niranjan Munda Shiv Shankar Munda
Partner Partner

KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

NOTES FORMING PART OF FINANCIAL STATEMENT

	For the period 12th April, 2022	For the period 31st March, 2022
NOTE : 15		
OTHER CURRENT ASSETS		
GST Input	1,25,30,622.24	1,27,29,478.45
TDS	6,17,525.75	6,03,167.87
TCS Receivable	34,527.00	47,428.88
Staff Salary Advances	2,48,090.00	1,71,260.00
Other Current assets	66,144.00	66,144.00
	1,34,96,908.99	1,36,17,479.20
NOTE : 16		
REVENUE FROM OPERATION		
Sale of Products		
-Raw Material	-	2,50,22,104.00
-Finished Goods	5,05,75,164.46	86,43,71,070.33
-Trading Goods	1,30,96,068.69	9,86,99,346.04
	6,36,71,233.15	98,80,92,520.37
NOTE : 17		
OTHER INCOME		
Insurance Claim Received	-	8,14,552.00
Interest Received	-	3,45,311.00
Sundry Balance Written Back	1,60,023.00	-
	1,60,023.00	11,59,863.00
NOTE : 18		
COST OF GOODS SOLD		
COST OF MATERIAL CONSUMED		
Opening Stock of Raw Material		
- Fabrics	4,72,88,626.00	2,98,59,610.00
Add: Purchases of Raw Material		
- Fabrics	2,76,71,672.11	53,57,32,997.83
Less: Closing Stock of Raw Material		
- Fabrics	6,13,76,486.25	4,72,88,626.00
(A)	1,35,83,811.86	51,83,03,981.83
PURCHASES OF GOODS		
Purchases of Trading Goods	1,25,17,864.56	10,93,52,503.07
(B)	1,25,17,864.56	10,93,52,503.07



KARNI INTERNATIONAL

Niranjan Munshi

Partner

KARNI INTERNATIONAL

Shiv Shakti Mdas

Partner

KARNI INTERNATIONAL
6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

NOTES FORMING PART OF FINANCIAL STATEMENT

	For the period 12th April, 2022	For the period 31st March, 2022
CHANGE IN INVENTORIES		
Opening Stock of Work In Progress	16,60,89,860.00	
Opening Stock of Finished & Trading Goods	6,28,69,335.00	8,30,49,105.00
	22,89,59,195.00	8,30,49,105.00
Closing Stock of Work In Progress	15,76,43,499.80	16,60,89,860.00
Closing Stock of Finished & Trading Goods	4,79,83,948.27	6,28,69,335.00
(C)	2,33,31,746.93	(14,59,10,090.00)
COST OF GOODS SOLD (A+B+C)	4,94,33,423.35	48,17,46,394.90
NOTE : 19		
EMPLOYEE BENEFIT EXPENSES		
Salary & Bonus	8,08,744.00	1,69,33,227.00
Employer's Contribution to PF	19,568.00	3,32,171.00
Employer's Contribution to ESIC	11,534.00	2,11,618.00
Staff Welfare	63,847.00	14,28,923.07
	9,03,693.00	1,89,05,939.07
NOTE : 20		
FINANCE COSTS		
Interest on Car Loan	8,467.33	1,17,257.97
Interest on Unsecured Loan	4,340.00	92,39,605.00
Interest on Bank Loan	46,663.00	83,51,432.00
Other Interest	-	16,026.00
Bank Charges	340.00	10,95,437.20
	59,810.33	1,88,19,758.17
NOTE : 21		
DEPRECIATION AND AMORTIZATION		
Depreciation On Property, Plant & Equipment	52,484.17	16,54,020.99
	52,484.17	16,54,020.99
NOTE : 22		
DIRECT EXPENSES		
Job Work Charges	51,78,904.57	24,20,47,498.65
Packaging Expenses	8,64,623.96	5,24,05,684.42
Consumables, Stores & Accessories	17,30,724.35	3,65,90,190.49
Designing Charges	-	80,72,580.00
Wages	-	10,35,741.00
Carriage Inward	80,246.80	6,10,420.27
(A)	78,54,499.68	34,07,62,114.83



KARNI INTERNATIONAL

Niranjan Kumar

Partner

KARNI INTERNATIONAL

Shri Shankar Mall

Partner

KARNI INTERNATIONAL

6 & 6/1, GURGOLA GHAT ROAD, HOWRAH-711106

NOTES FORMING PART OF FINANCIAL STATEMENT

	For the period 12th April, 2022	For the period 31st March, 2022
INDIRECT EXPENSES		
Audit Fees		75,000.00
Business & Promotion Expenses	1,09,228.00	41,77,061.92
Brokerage & Commission Paid		86,95,714.15
Electricity Charges		26,09,260.00
Conveyance Expenses	9,002.00	1,14,613.00
Sample Expenses		2,75,294.09
General Expenses	47,227.00	2,69,846.29
Insurance Expenses		3,30,388.00
Motor Car Expenses		22,048.00
Carriage Outward	1,92,832.00	15,67,764.00
Donation & Subscription		1,00,000.00
Security Expenses	60,000.00	5,70,295.55
Sundry Balance Written off		11,40,913.78
Printing & Stationery Expenses	3,004.00	6,94,849.35
Postage & Courier Expenses		62,149.00
Rebate & Discount	78,158.77	51,15,740.56
Professional Fees		26,98,000.00
Professional Tax		2,500.00
Trade License		7,653.26
Rates & Taxes		87,302.00
Rent Paid	6,56,268.00	93,00,000.00
Repairs & Maintenance-Others	4,12,013.86	9,46,997.05
Repairs & Maintenance-Machinery	53,774.00	1,97,566.80
Travelling & Conveyance Expenses	1,54,078.00	5,22,793.74
Telephone Expenses		3,109.00
Interest on Partner's Capital		45,21,625.00
Partner's Remuneration		1,08,00,000.00
(B)	17,75,585.63	5,49,08,484.54
(A+B)	96,30,085.31	39,56,70,599.37

KARNI INTERNATIONAL

Niranjan Mukherjee

Partner

KARNI INTERNATIONAL

Shiv Shankar Mondal

Partner

