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INDEPENDENT AUDITOR'S REPORT

To the Members of M/s.TENSOR FIELDS CONSULTANCY SERVICES PRIVATE LIMITED Report on the Audit of the Financial Statements

Opinion

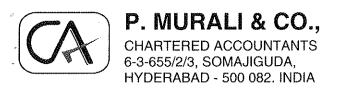
We have audited the INDAS financial statements of M/s.TENSOR FIELDS CONSULTANCY SERVICES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31stMarch 2020, and the statement of Profit and Loss (including other comprehensive income, statement of cash flows and Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 31,2020, Loss and its cash flows for the year ended on that date.

Basis for Opinion

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





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Emphasis of Matter Paragraph

We draw attention to Note No 17 to the Financial Statements. The accumulated losses has completely eroded the Net Worth of the Company. The Company has suffered recurring losses. The accounts of the Company have been prepared on the basis of going concern assumption. However, the eroded Net Worth cast significant doubt upon the Company's ability to continue as a going concern unless it raises capital in order to fund its operations.

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 withthe accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

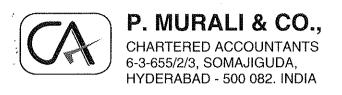
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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





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

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

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





CHARTERED ACCOUNTANTS 6-3-655/2/3, SOMAJIGUDA, HYDERABAD - 500 082. INDIA Tel. : (91-40) 2332 6666, 2331 2554

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of subsection (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, 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 further report that:

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.

a) 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.



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b) 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

- c) 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.
- d) On the basis of the written representations received from the directors as on 31stMarch, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- e) 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:
 - 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

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As per our report of even date

For P.Murali& Co., Chartered Accountants, Firm's Regn.No: 007257S

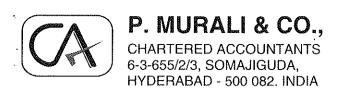
A Krishna Rao

Partner

M No. 020085

UDIN: 20020085AAAAGP8716

Place: Hyderabad Date:25-06-2020



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Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s.TENSOR FIELDS CONSULTANCY SERVICES PRIVATE LIMITED on the financial statements for the year ended 31st March 2020, we report that:

- i. The Company has no Property Plant & Equipment. Accordingly, the provisions of this clause are not applicable to the Company.
- ii. Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India
 - (b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2020 for a period of more than 6 months for the date they became payable.





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(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax or any other material statutory dues, which have not been deposited on account of any disputes.

- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or from debenture holders as at the balance sheet date.
 - ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
 - x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
 - xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. 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.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.





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The Company is not required to be registered under section 45-IA of The xvi. Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

As per our report of even date

For P.Murali& Co., Chartered Accountants, Firm's Regn.No: 007257S

A Krishna Rao

Partner

M No. 020085

UDIN: 20020085AAAAGP8716

Place: Hyderabad Date: 25-06-2020



	TENSOR FIELDS CONSULTANCY SERVIC Cash Flow Statement for the	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(In Rs.)
	Particulars	March 2020	March 2019
A.	Cash Flow from Operating Activities:		
	Net Profit/ (Loss) Before Taxation And Extraordinary Items	(18,31,689)	1,29,111
	Adjustments for:		
	Amortisation Expenses	3,755	3,755
	Interest expenses	838	2,776
	Operating Profit Before Working Capital Changes	(18,27,096)	1,35,642
	Working Capital Changes		
	Trade And Other Receivables	(5,17,058)	(4,45,032)
	Trade And Other Payables	23,58,368	(22,945)
	Cash Generated From Operations	14,214	(3,32,335
	Interest paid	838	2,776
	Taxation for the year	-	29,603
	Net Cash from Operating Activities	13,376	(3,64,714
В.	Cash Flow from Investing Activities:		
	Sale of Fixed Assets/(Purchase of Fixed Assets)	-	•
	Investment	-	•
	Net Cash used in Investing Activities	-	-
C.	Cash Flow From Financial Activities:		
	Net Proceeds from Long Term Borrowings	-	-
	Net Cash used in Financing Activities	-	-
	Net Increase In Cash And Cash Equivalents	13,376	(3,64,714
	Cash and Cash equivalents as at Beginning of the Year	20,080	3,84,794
	Cash and Cash equivalents as at End of the Year	33,456	20,080

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For And On Behalf of the Board

FOR P MURALI & CO., Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao Partner

M. No. 020085

Hyderabad *

For Tensor Fields Consultancy Services Pvt Ltd

K. Sri Kalyan Director

DIN: 03137506

K.Ravindranath Tagore Director

DIN: 03510601

Place : Hyderabad Date: 25th Jun, 2020

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TENSOR FIELDS CONSULTANCY SERVICES PRIVATE LIMITED					
BA	LANCE SHI	EET AS AT	(In Rs.)		
Particulars	Note No	Mar 31, 2020	March 31, 2019		
1) NON CURRENT ASSETS					
Property, Plant and Equipment		~	-		
Intangiable Assets		~	-		
Financial Assets					
Non-Current Investments		-	_		
Long Term Loans and Advances		-	-		
Other Non-Current Assets	1	22,530	26,285		
CURRENT ASSETS					
Inventories		-	-		
Financial Assets					
Trade and Other Receivables	2	8,45,314	_		
Cash and Cash Equivalents	3	33,456	20,080		
Short Term Loans and Advances	4	33,430	2,62,692		
Other Current Assets	5	1,23,777	1,89,340		
Total Assets		10,25,077	4,98,397		
DOLUGDY AND LEADIN 1991/0					
EQUITY AND LIABILITIES					
Equity		4 00 000	1 00 000		
Share Capital	6 7	1,00,000	1,00,000		
Other Equity	/	(17,32,794)	98,895		
Money Received Against Share Warrants		- I	-		
(1) Non-Current Liabilities					
Financial Liabilities					
Long Term Borrowings		.	-		
Long Term Provision		٠	-		
Defferred Tax Liabilities		-			
(2) Current Liabilities					
Financial Liabilities					
Short Term Borrowings	8	21,68,040	2,64,000		
Trade Payables	9	1,62,000	- -		
Short Term Provisions	10	3,27,831	35,503		
Fotal Equity and Liabilities	1	10,25,077	4,98,397		

Notes referred to above form an integral part of the Financial Statements

Hyderabad

As per our Report of Even Date

For And On Behalf of the Board

FOR P MURALI & CO., Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085

For Tensor Fields Consultancy Services Pvt Ltd

K. Sri Kalyan Director

DIN: 03137506

K.Ravindranath Tagore

Director

DIN: 03510601

Place : Hyderabad Date: 25th Jun, 2020

STATEMENT OF PROFIT AND		RVICES PRIVATE LIMIT	(In Rs.)	
Particulars	Note No	Mar 31, 2020	March 31, 2019	
l. Revenue From Operations	11	24,66,474	18,88,888	
II.Other Income	12	3,025	10,00,000	
III. Total Revenue	\\ \^* \	24,69,499	18,88,888	
IV. Expenses:				
Employee Benefit Expenses	13	2,62,692	17,47,346	
Depreciation		_	, , _	
Amortisation Expense		3,755	3,755	
Finance Cost	14	838	2,776	
Administrative Expenses	15	40,33,903	5,900	
IV. Total Expenses		43,01,188	17,59,777	
V. Profit Before Tax (III-IV)		(18,31,689)	1,29,111	
VI. Tax expense:				
(1) Current tax			29,603	
(2) Deferred tax		-	-	
VII. Profit for the Period (V-VI)		(18,31,689)	99,508	
Other Comprehensive Income (Net of Tax)		-	qu.	
Total Comprehensive Income (Net of Tax)		(18,31,689)	99,508	
VIII. Earning per equity share:]			
(I) Basic		-183.17	9.95	
(2) Diluted		-183.17	9.95	

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For And On Behalf of the Board

For Tensor Fields Consultancy Services Pvt Ltd

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao Partner

M. No. 020085

Hyderabad *

K. Sri Kalyan

K.Ravindranath Tagore

Director

DIN: 03137506

Director

DIN: 03510601

Place : Hyderabad Date: 25th Jun, 2020



Note No. 1 : Other Non Current Assets			
Particulars ,	As At Mar 31,2020	As At Mar 31,2019	
Unamortised Expenses	22,530	26,285	
Total Other Non Current Assets	22,530	26,285	

Note No. 2 : Trade Receivables				
Particulars Particulars		As At Mar 31,2020	As At Mar 31,2019	
Unsecured Considered Good		8,45,314	-	
Total Trade Receivables		8,45,314	+	

Particulars	As At Mar 31,2020	As At Mar 31,2019
Cash and Cash Equivalents:		
a) Bank Balances	14,100	726
b) Cash on Hand	19,356	19,354
Total Cash and Cash Equivalents	33,456	20,080

Note No.4 : Short Term Loans And Advances					
Particulars Particulars	As At Mar 31,2020	As At Mar 31,2019			
Unsecured Loans and Advances	-	2,62,692			
Total Short Term Loans And Advances	-	2,62,692			

Note No.5 : Other Current Assets					
Particulars ·	As At Mar 31,2020	As At Mar 31,2019			
TDS Receivable	1,23,777	1,89,340			
Total Other Current Assets	1,23,777	1,89,340			

Note No. 6 Share Capital		·
Equity Shares of Rs.10 Each, Issued , Subscribed an	No.	Rs.
As At April 1 , 2018	10,000	1,00,000
Add: Issued During the Year	-	-
As At March 31 , 2019	10,000	1,00,000
Add: Issued During the Year	-	***
As At March 31 , 2020	10,000	1,00,000
Particulars Particulars	As At Mar 31,2020	As At Mar 31,2019
Authorised:		
10,000 Equity Shares of Rs.10/- Each	1,00,000	1,00,000
Issued, Subscribed and Fully Paid Up		
10,000 Equity Shares of Rs.10/- Each	1,00,000	1,00,000
Total Equity Share capital	1,00,000	1,00,000

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Reconcilliation of Shares Outstanding at Beginning and End of the Reporting Year					
r - : (- (1	March 31, 2020		Mar	ch 31, 2019	
Equity Shares	No's	Amount	No's	Amount	
As at Beginning of the Year	10,00	00 1,00,0	00 10,000	1,00,000	
Shares Issued During the Year	-	-	·		
As at End of the Year	10,00	00 1,00,0	000,000	1,00,000	

Details of Share Holders Holding More than 5% Shares in the Company					
Name of the Chara Helder	March 31, 2020		March 31, 2019		
Name of the Share Holder	Nos	% of Share Holding	Nos	% of Share Holding	
Virinchi Limited	9,999	300	9,999	100	

Particulars	Retained Earnings	Total
As At April 1 ,2018	(614)	(614)
Additions for the Year	99,509	99,509
As At March 31 ,2019	98,895	98,895
Additions for the Year	(18,31,689)	(18,31,689)
As At March 31 ,2020	(17,32,794)	(17,32,794)

Note No. 8: Short Term Borrowings		
Particulars Particulars	As At Mar 31,2020	As At Mar 31,2019
Unsecured Borrowings	21,68,040	2,64,000
Total Short Term Borrowings	21,68,040	2,64,000

Note No. 9 : Trade Payables		
Particulars	As At Mar 31,2020	As At Mar 31,2019
Unsecured Considered Good	1,62,000	-
Total Short Term Borrowings	1,62,000	*

` Particulars	As At Mar 31,2020	As At Mar 31,2019
IT Provision	-	29,603
TDS Payable	70,000	-
GST Payable	2,46,031	-
Audit Fee Payable	11,800	5,900
Total Short Term provisions	3,27,831	35,503

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Note No 11: Revenue From Operations		
Particulars	Year Ended	Year Ended
	March 2020	March 2019
Consultancy Income	24,66,474	18,88,888
Total Revenue from Operations	24,66,474	18,88,888

Note No 12: Other Income		
Particulars	Year Ended	Year Ended
	March 2020	March 2019
Interest on IT Refund	3,025	
Total Other Income	3,025	

Particulars	ŧ	Year Ended March 2020	Year Ended March 2019
Salaries & Wages		2,62,692	17,47,346
nlaries & Wages Total Employee Benefit Expenses		2,62,69 2,62,69	-

Note No 14: Finance Cost		
Particulars	Year Ended	Year Ended
	March 2020	March 2019
Bank Charges	838	2,776
Total Finance Cost	838	2,776

Particulars	Year Ended March 2020	Year Ended March 2019
Consultancy Charges	38,73,545	-
Travelling and Accomodation	1,08,458	-
Business Promotion Expenses	22,000	•
Renewals & Subscriptions	23,400	-
Rates & Taxes	600	-
Audit Fee	5,900	5,900
Total Administrative Expenses	40,33,903	5,900



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M/s.TENSOR FIELDS CONSULTANCY SERVICES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. REVENUE RECOGNITION:

- i) The Company follows the mercantile system of Accounting and recognizes income and expenditure on accrual basis.
- ii) Revenue is not recognized on the grounds of prudence, until realized in respect of Liquidated Damages, delayed payments as recovery of the amounts are not certain.

C. PROVISIONS:

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Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

D. CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

E. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

F. DEFFERED TAX LIABILITY / ASSET

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.



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M/s.TENSOR FIELDS CONSULTANCY SERVICESPRIVATE LIMITED.

Notes to Accounts:

15) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given

16) Auditors' Remuneration:

Particulars	31-03-2020	31-03-2019
	Rupees	Rupees
Audit Fee	5,900/-	5,900/-
	,	

- 17) The Company has incurred recurring losses on account of which the net worth of the company has been completely eroded. The company is optimistic about the future, and prepared company financials on going concern basis.
- 18) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.
- 19) Figures have been rounded off to the nearest rupee.

Hyderabad

SIGNATURE TO NOTES 1 To 19

As per our report of even date

for and on behalf of the Board

For M/s.TENSOR FIELDS CONSULTANCY

SERVICESPRIVATE LIMITED

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Chartered Accountants,

For P.Murali&Co.,

Firm's Regn.No:007257S

A Krishna Rao

Partner

M No. 020085

UDIN: 20020085AAAAGP8716

Director

Director

instilla

Place: Hyderabad Date: 25-06-2020