

Z-TECH (INDIA) PRIVATE LIMITED

REGISTERED OFFICE: F-301 LADU SARAI NEW DELHI-110030

CIN: U74899DL1994PTC062582

EMAIL: cs@ztech-india.com, Phone: 011-43100500

NOTICE

NOTICE is hereby given that the 28th Annual General Meeting of the Members of Z-Tech (India) Private Limited will be held on Friday, the 30th Day of September 2022 at 12.30 P.M. at the registered office of the company at Ladu Sarai New Delhi - 110030 to consider and, if thought fit, to pass with or without modification the following resolutions:

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2022, including Balance Sheet as at 31st March, 2022 and Statement of Profit & Loss, statement of cash flow for the year ended on that date and the reports of the Board of Directors and Auditors thereon.

SPECIAL BUSINESS

2. To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

Regularization of Additional Director – Mr Pradeep Sangwan

“RESOLVED THAT in pursuant to section 161 read with Rules Companies (Appointment and Qualifications) of Directors along with all other provisions as may be applicable ,if any, of the Companies Act 2013, Mr Pradeep Sangwan who has been appointed as Additional Director as on 22nd July 2022 to office till next AGM, be and is hereby appointed as Director of Company with Immediate effect”

“RESOLVED FURTHER THAT any of Director of Company be and hereby Jointly / severely Auhtorised to file and submit necessary returns and to prepare all the documents as may be required to give effect to above resolution”

“FURTHER RESOLVED THAT copy of this resolution may be give under the hands of any of Directors of the company to all the concerns”

For and on behalf of the Board of Directors of

Z-Tech (India) Private Limited

Z-Tech India Pvt. Ltd.



Director

Sanghamitra Borgohain

Director

DIN 08578955

Add: VIII/Dhemaji Nagar

Ward No.3 Part No.1, P.S. Dhemaji

Assam-787057

Date: 30.08.2022

Place: New Delhi

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Explanatory statement and Notes:

Item no 1 Special Business

As per provisions of Section 161 read with read with Rules Companies (Appointment and Qualifications) of Directors along with all other provisions as may be applicable ,if any, of the Companies Act 2013 it is proposed to Regularised Mr Pradeep Sangwan therefore Mr Pradeep Sangwan who has been appointed as Additional Director as on 22nd July 2022 to office till next AGM, proposes to be appointed as Director of Company with Immediate effect”

The Board of Directors recommends the Resolutions at Item No. 1 of the accompanying Notice For the approval of the Members of the Company as Special Resolution.

None of the Directors, Key Managerial Personnel of Company and their relatives are concerned or interested, financially or otherwise in the said resolution.

For and on behalf of the Board of Directors of

Z-Tech (India) Private Limited

Z-Tech India Pvt. Ltd.



Director

Sanghamitra Borgohain

Director

DIN 08578955

Add: VIII/Dhemaji Nagar

Ward No.3 Part No.1, P.S. Dhemaji

Assam-787057

Date: 30.08.2022

Place: New Delhi

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Notes

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy/proxies to attend and vote instead of himself/ herself. Such a proxy/proxies need not be a member of the Company. A Person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. However, a member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other shareholder. The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/ authority, as applicable.
2. Only Registered Members of the Company or any proxy appointed by such registered member may attend and vote at the Annual General Meeting as provided under the provisions of the Companies Act, 2013.
3. Voting on Resolution: If any resolution at the meeting is put to vote on a poll each equity shareholder shall be entitled to one vote for every equity share held.
4. Members/ Proxies are requested to bring the attendance slips duly filled in to the Meeting.
5. All documents referred to in the accompanying Notice shall be open for inspection at the Registered Office of the Company during normal business hours (10:00 am to 5:00 pm) on all working days between Monday to Friday of every week, up to and including the date of the Annual General Meeting of the Company.

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PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	U74899DL1994PTC062582
Name of the Company	Z-TECH (INDIA) PRIVATE LIMITED
Address	A-1/152, MAIN IGNOU ROAD, NEB SARAI DELHI New Delhi DL 110068

Annual General Meeting – September 30,2022

Name of Member(s)	
Registered Address	
Email Id	
Folio. No./ Client ID	
DP ID	

I/we being member(s) of _____ shares of above-named company, hereby appoint

Name	
Address	
Email Id	
Signatures	

or failing him/her,

Name	
Address	
Email Id	
Signatures	

or failing him/her,

Name	
Address	
Email Id	
Signatures	

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as my/our proxy to attend and vote (on poll) for me/ us and on my/ our behalf at Annual General Meeting of the Company, to be held on Friday, the 30th Day of September 2022, at 12.30 P.M. at the registered office of the company at A-1/152, Main IGNOU Road, Neb Sarai Delhi New Delhi - 110068 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution Number	Resolution	Vote (see note no.)		
		For	Against	Abstain
Ordinary Business				
1.	To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31 March, 2022, including Balance Sheet as at 31 March, 2022 ,Statement of Profit & Loss and statement of cash flow for the year ended on that date and the reports of the Board of Directors and Auditors thereon.			
Special Business				
1.	Regularization of Additional Director – Mr Pradeep Sangwan “RESOLVED THAT in pursuant to section 161 read with Rules Companies (Appointment and Qualifications) of Directors along with all other provisions as may be applicable ,if any, of the Companies Act 2013, Mr Pradeep Sangwan who has been appointed as Additional Director as on 22 nd July 2022 to office till next AGM, be and is hereby appointed as Director of Company with Immediate effect” “RESOLVED FURTHER THAT any of Director of Company be and hereby Jointly / severally Auhtorised to file and submit necessary returns and to prepare all the documents as may be required to give effect to above resolution” “FURTHER RESOLVED THAT copy of this resolution may be give under the hands of any of Directors of the company to all the concerns”			

Signed this _____ day of _____, 2022

Signature of Shareholder

Signature of Proxy Holder(s)

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Notes:

1. The Proxy to be effective should be deposited at the Registered office of the company not less than FORTY EIGHT HOURS before the commencement of the Meeting.
2. A Proxy need not be a member of the Company.
3. In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.
4. The form of Proxy confers authority to demand or join in demanding a poll.
5. The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.
6. In case a member wishes his/her votes to be used differently, he/she should indicate the number of shares under the columns "For" or "Against" as appropriate.

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ATTENDENCE SLIP

ANNUAL GENERAL MEETING

Please complete this attendance slip and hand it over at the entrance of meeting hall

DP Id*	Name & Address of Registered Shareholder(s)
Client Id*	
Regd. Folio. No.	
No. of Shares Held	

* *Applicable for shareholding in electronic form.*

- I certify that I am a registered shareholder/ proxy for the registered shareholder of the Company.
- I hereby record my presence at the Annual General Meeting of the Company, held on Saturday, the 30th Day of September 2022 at 12.30 P.M. at the registered office of the company at A-1/152, Main IGNOU Road, Neb Sarai Delhi New Delhi - 110068
- I hereby give my consent to receive the Annual Reports and Accounts and other documents permissible to be sent through electronic mode, on my e-mail ID instead of physical form.

Signature of Shareholder/ Proxy

NOTE : Members/ Proxy holders are requested to bring this Attendance Slip duly filled in and signed with them when they come to the meeting. No Attendance Slip will be issued at the venue of the meeting.

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Route Map





Z-TECH (India) Private Ltd.
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DIRECTOR'S REPORT

To,
The Members,

Your Directors are pleased to present to the valued stakeholders, the 28th Annual Report of Z-Tech (India) Private Limited along with the Audited Financial Statements of the Company for the Year ended 31st March, 2022.

FINANCIAL SUMMARY

(Amount in Rs.)

Particulars	Standalone	
	31 st March 2022	31 st March 2021
Total Revenue	30,83,89,001	227,080,059
Profit /(Loss) Before Tax	1,14,90,924	53,63,189
Less: Tax Expenses		
Current Tax	25,12,759	11,45,440
Deferred Tax	2,83,559	2,29,218
Profit After Tax	86,94,607	3,988,260

CHANGE IN NATURE OF BUSINESS, IF ANY

There is no change in the nature of the business of the company during the year.

DIVIDEND

No dividend was declared for the current financial year.

TRANSFER OF UNCLAIMED DIVIDEND TO IEPF

The provisions of section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.



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DEPOSITS

The Company has neither accepted/invited any deposits from the public during the period, nor there any outstanding deposit of earlier years within the meaning of Section 73 of the Companies Act, 2013 and the Rules made thereunder.

RESERVES

Your Directors propose to carry Rs. 86,94,607/- being the profit for the current year to the Balance Sheet during the financial year ended 31stMarch, 2022. Further no specific reserve has been created by the Company during the period under review.

CAPITAL STRUCTURE

There is no change in the authorized and paid up capital of the company during the period under review.

Other mandatory disclosures as per Companies Act, 2013 are provided hereunder: –

•Issue of Equity Shares with Differential Rights

During the period under review, the Company has not issued any Equity Shares with Differential Rights.

•Issue of Employee Stock Options

During the period under review, the Company has not issued any Employee Stock Options as stated in Rule 12(9) of Companies (Share Capital and Debenture Rules, 2014).

•Issue of Sweat Equity Shares

During the period under review, the Company has not issued any sweat equity shares as specified in Rule 8(13) of Companies (Share Capital and Debenture Rules, 2014).

•Issue of Bonus Shares

During the period under review, no Bonus Shares were issued.

•Buyback of Securities

The Company has not bought back any of its securities during the year under review.

STATE OF COMPANY'S AFFAIRS



Z-TECH (India) Private Ltd.
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Brief description of the nature of business of the company

To carry on the business of manufacturers, distributors, traders, buyers, sellers, importers, exporters, processors, fabricators, suppliers, installers and to deal in construction specialty products and equipments such as expansion joints, bridge bearings, crash barriers for bridges, architectural joints, utility railings, building materials, geotechnical products including woven and non-woven geo textiles, geogrids and geo membranes for environmental protection and improvement and improvement and measuring/monitoring equipments.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the company have occurred between the end of the financial year of the company to which the financial statements relate and the date of this report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

- **Changes In Directors and auditor**
 - **Details of directorship as on 31.03.2022**

S.No	Name	Designation
1.	Mr. Shabana Saeed Khan	Director
2.	Ms. Sanghamitra Borgohain	Director

- Mr. Ajit Kumar Singh (DIN no 01158358)Appointed as Additional Director on 30.06.2021 and has resigned on 14.08.2021
 - Pradeep Sangwan (Din no 09683475) appointed as Additional Director as on 22nd July 2022.
- **Declaration By the Independent Directors**

The Company being a private company, the appointment of independent director is not mandatory.

- **Changes In Key Managerial Personnel**



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The Company being a private company, the appointment of Key Managerial Personnel is not mandatory as per Section 203 of the Companies Act, 2013.

MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company met 6 times during the year on 16.04.2021, 30.06.2021, 14.08.2021, 25.10.2021, 25.03.2022 along with E.G.M held on 27th September 2021 and A.G.M held on 30th November 2021 in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Names of Director's on the Board, their attendance at Board Meetings during the financial year 2021-22 is as follows:-

Name	Designation	No. of Board Meetings Attended/ No. of Board Meetings entitled to attend
Mr. Sanghamitra Borgohain	Director	5/5
Ms. Shabana Saeed Khan	Director	5/5

AUDIT COMMITTEE

The Company being a Private Company, provisions of Section 177 of the Companies Act, 2013 were not applicable.

DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

None of the employee of your company, who was employed throughout the financial year, was in receipt of remuneration in aggregate of sixty lakh rupees or more or if employed for the part of the financial year was in receipt of remuneration of five lakh rupees or more per month.

NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

During the period under review the company has invested in Inaces Geotechnical Solutions India Private Limited and the same has become a subsidiary of your company.



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AUDITORS

M/s Neha Chandra & Associates (Firm Registration No038194N) Chartered Accountants, New Delhi statutory Auditor of the Company for a period of 5 years up to the conclusion of the 32nd Annual General Meeting.

The Company has received the consent and certificate to the effect that their appointment if made would fulfil the criteria and the provisions of section 139 and 141 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014.

AUDITORS' REPORT

The observations of Auditors' in their report read with relevant notes are self-explanatory and do not require any further clarification and explanation.

SECRETARIAL AUDIT REPORT

The requirement of obtaining a Secretarial Audit Report from the practicing Company Secretary is not applicable to the Company.

CORPORATE SOCIAL RESPONSIBILITY

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.



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The following is a summary of sexual harassment complaints received and disposed of during the year 2020-21: –

Sr. No.	No. of Complaints Received	No. of Complaints Disposed Off
1.	Nil	N. A.

VIGIL MECHANISM

The provisions regarding vigil mechanism as provided in Section 177(9) of the Companies Act, 2013 read with rules framed thereunder are not applicable on the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

No investment had been made during the year.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES

All contracts/arrangements/transactions entered into during the financial year with the related parties were on arm's length basis and were in the ordinary course of business under section 186 of the Companies Act, 2013. Therefore **AOC-2** is annexed as **Annexure A**.

INTERNAL CONTROL SYSTEMS

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- timely and accurate financial reporting in accordance with applicable accounting standards.
- optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- compliance with applicable laws, regulations and management policies.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO



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Information in accordance with the provisions of Section 134 read with the Companies (Accounts) Rules, 2014 regarding conservation of energy, and technology absorption does not apply to your Company.

FOREIGN EXCHANGE EARNINGS & OUTGO

Value of Imports : NIL
Expenditure in Foreign Currency :
Value of Imported Raw Material : NIL
Foreign Exchange Earnings during the year : NIL

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

- that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- that the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the profit or loss of the Company for the period ended 31/03/2022;
- that 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 and for preventing and detecting fraud and other irregularities;
- that the Directors had prepared the annual accounts on a going concern basis and
- that 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.

ACKNOWLEDGEMENT

Your Directors wish to place on record its sincere thanks to all the Customers, Suppliers, Bankers and Central and State Government Authorities for extending support to your Company. The Board also



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places on record its sincere appreciation of the contribution made by all the stakeholders for placing their faith and trust on the Board.

**By Order of the Board of Directors
For Z-Tech (India) Private Limited**

Digitally signed by SANGHAMITRA BORGHAIN
DN: cn=B, postalCode=122001, o=HARYANA, ou=AMBER OTW OF EMERALD HILLS SEC-65
GURGAON 122001, 1=GURGAON, o=Personal,
serialNumber=c811c567f9f9d0c992b2025512b26223f3735ab4104703:8B553FB9:7F9A3,
pseudoym=06:10020467a73aaf84969000ca4,
2.5.4.20=2c23980250c77030a20a6b76c519480a27005f9b7066b171223ab6a2d,
email=SANGAMITRA@ZTECH-INDIA.COM, ou=SANGHAMITRA BORGHAIN
Date: 2022.11.02 11:41:59 +05'30'

Director
Sanghamitra Borgohain
DIN: 08578955

Digitally signed by Pradeep Sangwan
DN: cn=B, o=Personal, title=9787,
pseudoym=548F326126D2D32E810F6AE6E67CB4B66AB
AE101,
2.5.4.20=7c494fd2e1e08a3694ebcc8cfff7e13f4d55b840b
8889357ba934ec5c40cbaa8, postalCode=127306,
st=Haryana, cn=Pradeep Sangwan
Date: 2022.11.02 11:43:54 +05'30'

Director
Pradeep Sangwan
DIN: 09683475

Place: New Delhi
Date: 30.08.2022



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FORMNO.AOC.2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at Arm's Length basis: NIL			
1	a)	Name(s) of the related party and nature of relationship	
	b)	Nature of contracts/arrangements/ transactions	
	c)	Duration of the contracts/ arrangements/ transactions	
	d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
	e)	Justification for entering into such contracts or arrangements or transactions.	
	f)	Date(s) of approval by the Board	
	g)	Amount paid as advances, if any	
	h)	Date on which the special resolution was passed in General Meeting as required under first proviso to section 188.	

Detail of material contracts or arrangement or transactions at Arm's Length basis			
2	a)	Name(s) of the related party and nature of	1. Shabana Saeed Khan 2.Sanghamitra Borgohain 3. Inaces Geotechnical Solutions India Private Limited, Enterprises Under Common Control
	b)	Nature of contracts/arrangements /transactions	Salary payable Loan taken Professional fee Investment



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	c)	Duration of the contracts/arrangements/ transactions	NA
	d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	NA
	e)	Date(s) of approval by the Board, if any	NA
	f)	Amount paid as advances, if any	NA

**By Order of the Board of Directors
For Z-Tech (India) Private Limited**

Digitally signed by SANGHAMITRA BORGHAIN
DN: c=IN, postalCode=122001, st=HARYANA, street=AMBER 070 GF EMERALD
HILLS SEC-45 GURGAON-122001, h=GURGAON, o=Personal,
serialNumber=c41c567ed9bcb980cbb0501e29a82233f735afa4104703c8b553
fbb7f5b3, pseudonym=D6c100204e7a73aa6d4969000ccc4,
2.5.4.20=2c2359805c7118992ce4da7fcd61064b821005e90706f617a11233d068
2d, email=SANGAMITRA@ZTECH-INDIA.COM, cn=SANGHAMITRA BORGHAIN
Date: 2022.11.02 11:42:44 +05'30'

Director
Sanghamitra Borgohain
DIN: 08578955

Digitally signed by Pradeep Sangwan
DN: c=IN, o=Personal, title=9787,
pseudonym=54BF326126D2D32E810F6AE6E7CB4B66ABAE101,
2.5.4.20=7c494fd2e1e08a3694ebcc8cdf7e13f4d55b40b8889357ba934
ec540c8aa8, postalCode=127306, st=Haryana, cn=Pradeep Sangwan
Date: 2022.11.02 11:44:43 +05'30'

Director
Pradeep Sangwan
DIN: 09683475

Place: New Delhi
Date: 30.08.2022

Annexure A

**Statement containing salient features of the financial statement of subsidiaries/
associate companies/ joint ventures**

Part “A”: Subsidiaries

Name of the subsidiary	31/03/2022	31/03/2021
INACESS GEOTECHINCAL SOLUTIONS PVT LTD		
1. Reporting period for the subsidiary concerned, if different from the holding company’s reporting period	NA	NA
2. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NA	NA
3. Share capital (Rs.)	16,000,000	16,000,000
4. Reserves & surplus		
	(2,57,64,261)	(2,56,90,042)
5. Total assets	9,765,972	9,765,972
6. Total Liabilities	9,765,972	9,765,972
7. Investments	-	-
8. Turnover	-	8,158,552
9. Profit before taxation	(1,68,681)	(39,885)
10. Provision for taxation(Deferred Tax)	94,462	92,669
11. Profit after taxation	(74,219)	52,784
12. Proposed Dividend	-	-
13. % of shareholding	51%	51%

The following information shall be furnished:-

- 1. Names of subsidiaries which are yet to commence operations –NA**
- 2. Names of subsidiaries which have been liquidated or sold during the year-NA**

NEHA CHANDRA & ASSOCIATES

Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF M/S Z-TECH (INDIA) PRIVATE LIMITED
Report on the Audit of the Standalone Financial Statements**

Opinion

We have audited the standalone financial statements of M/S Z-Tech (India) Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2022, and the statement of profit and loss and statement of cash flows 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 standalone financial statements give the information required by the Companies Act, 2013 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, 2022, and its profit 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance or conclusion thereon.

 *Neha Agawal*

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we will read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 standalone 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. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

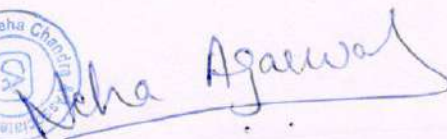
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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 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.


Neha Agarwal



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.
- 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.



Neha Agarwal

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (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 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 the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d. In our opinion, the aforesaid standalone 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 the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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 matter to be included in the Auditor's Report under Section 197(16) of the Act:

No managerial remuneration for the year ended March 31, 2022 has been paid by the Company to its directors. Therefore, the provisions of section 197 is not applicable in this case.
 - h. 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.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"),



Nisha Agarwal

with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(c), as provided under (a) and (b) above, contain any material misstatement.

For
Neha Chandra & Associates
Chartered Accountants
(FRN- 038194N)

Neha Aggarwal



Partner : Neha Aggarwal
Membership No.: 524028

Place: New Delhi

Date: 30/8/22

UDIN: 22524028AXOFIG5514

**ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE
ON THE STANDALONE FINANCIAL STATEMENTS OF M/S Z-TECH (INDIA)
PRIVATE LIMITED**

(Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date)

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B). The Company has maintained proper records showing full particulars, including quantitative details and situation of Intangible Assets.
- (b) In accordance with the phased program for verification of Property, Plant and Equipment, certain items of Property, Plant and Equipment were physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any immovable property. Consequently, clause (i)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any Property, Plant and Equipment during the year. Consequently, clause (i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so. Consequently, clause (i)(e) of the Order is not applicable to the Company.
- (ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has maintained proper records showing full particulars, including quantitative details and situation of inventories.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned with any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Consequently, clause (ii)(b) of the Order is not applicable to the Company.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Consequently, clause (iii) of the Order is not applicable to the Company.



Nisha Agarwal

- (iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- (v) According to the information and explanations given to us, the Company has not accepted any deposit during the year. Consequently, clause (v) of the Order is not applicable to the Company.
- (vi) According to the information and explanations given to us, the Company is not required to maintain cost records under section 148(1) of the Companies Act, 2013. Consequently, clause (vi) of the Order is not applicable to the Company.
- (vii) According to the information and explanations given to us and on the basis of our examination of the books of account, in respect of statutory dues:
- (a) The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, GST, cess and any other dues, during the year, with the appropriate authorities.
- (b) There were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, GST, cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
- (c) There are no dues of Income-tax, Sales-tax, Excise Duty, GST and Service Tax which have not been deposited as on March 31, 2022, on account of disputes with the related authorities.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- (ix) (a) In our opinion and according to the information and explanations given to us, the Company has not availed any term loans during the year. The Company has not made an initial public offer during the year. Consequently, clause (ix) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not availed any term loan during the period. Consequently, clause (ix)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the funds raised on short term basis have not



Neha Agarwal

been utilized for long term purposes. Consequently, clause (ix)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiary, associate or joint venture. Consequently, clause (ix)(e) of the Order is not applicable to the Company.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiary, associate or joint venture. Consequently, clause (ix)(f) of the Order is not applicable to the Company.

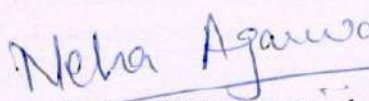
- (x) (a) The Company has not raised any money during the year by way of Initial Public Offer (IPO) .
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Consequently, clause (x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and 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 year.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditor in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanations given to us, no whistle blower complaints has been received during the year. Consequently, clause (xi)(c) of the Order is not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) of the Order is not applicable to the Company.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013, and corresponding details have been disclosed in the financial statements, as required by the applicable Accounting Standards.
- (xiv) According to the information and explanations given to us, the Company is not required to conduct internal audit. Consequently, clause (xiv) of the Order is not applicable to the Company.



Neha Agarwal

- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, requirement under clause (xv) is not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (xvii) The company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.
- (xviii) There is no resignation of the Statutory Auditor during the year, hence this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) In our opinion and according to the information and explanations given to us, the Company is not required to be spend under section 135 of the Companies Act, 2013. Consequently, clause (xx) of the Order is not applicable to the Company.

For
Neha Chandra & Associates
Chartered Accountants
(FRN- 038194N)


Partner: Neha Aggarwal
Membership No.: 524028



Place: New Delhi
Date: 30/8/22
UDIN: 22524028AXOFIG5514

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 authorizations 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.

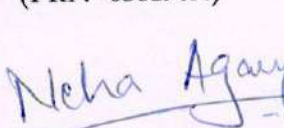

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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.

Opinion

In our opinion, to the best of our information and according to the explanation given to us, 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, 2022, 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 Neha Chandra & Associates
Chartered Accountants
(FRN- 038194N)



Partner: Neha Aggarwal
Membership No.: 524028

Place: New Delhi

Date: 30/8/22

UDIN: 22524028AXOFIG5514

Z - TECH (INDIA) PRIVATE LIMITED
Standalone Balance Sheet for the year ending March 31,2022
CIN : U74899DL1994PTC062582

(All amounts are in Indian Rupees)

			As at 31st March 2022 Rs.	As at 31st March 2021 Rs.
(A) Equity and Liabilities				
1 Shareholders' funds				
(a) Share capital	2		1,09,99,610	1,09,99,610
(b) Reserves & Surplus	3		7,27,44,085	6,40,49,478
			8,37,43,695	7,50,49,088
2 Non-current liabilities				
(a) Long-term borrowings	4		26,27,741	40,52,744
(b) Deferred tax liabilities (net)				-
(c) Long-term provisions	5		40,64,248	62,18,985
			66,91,989	1,02,71,729
3 Current liabilities				
(a) Short-term borrowings	6		47,45,884	52,22,540
(b) Trade payables	7			
(i) Total Outstanding dues of Micro and Small Enterprises and				
(ii) Total Outstanding dues other than Micro and Small Enterprises			8,55,81,386	8,82,18,886
(c) Other current liabilities	8		2,69,92,034	1,50,10,846
(d) Short Term Provisions	9		1,43,208	
			11,74,62,512	10,84,52,273
			20,78,98,196	19,37,73,090
B Assets				
1 Non-current assets				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment	10		90,53,217	56,06,872
(b) Long-term loans and advances				-
(c) Other non-current assets	11		1,04,33,312	1,03,28,311
(d) Deferred tax assets (net)	12		2,77,846	5,61,404.44
			1,97,64,374	1,64,96,587
2 Current assets				
(a) Inventories	13		48,80,035	1,10,48,562
(b) Trade receivables	14		12,79,94,453	12,33,98,239
(c) Cash and bank balances	15		1,37,01,333	75,41,254
(d) Other current assets	16		4,15,58,000	3,52,88,449
			18,81,33,822	17,72,76,503
			20,78,98,196	19,37,73,090

Significant accounting policies and notes to the financial statements 1-36

The notes referred to above form an integral part of the financial statements.

As per our annexed audit report of even date
For Neha Chandra and Associates
Chartered Accountants
FRN: 038194N

Neha Aggarwal

Neha Aggarwal
M.No. 524028
Partner

UDIN: 22524028AXOFIG5514
Place : Delhi
Date: 30-08-2022

For and on behalf of Board of Directors
Z-TECH(INDIA) PRIVATE LIMITED

Z-Tech India Pvt. Ltd. Z-Tech India Pvt. Ltd.

Pradeep Sangwan
Director

Sanghamitra Borgohain
Director

Pradeep Sangwan
Director
DIN: 09683475

Sanghamitra Borgohain
Director
DIN: 08578955

Z - TECH (INDIA) PRIVATE LIMITED
Standalone Profit and Loss Account for the year ending March 31,2022
CIN : U74899DL1994PTC062582

(All amounts are in Indian Rupees)

PARTICULARS	Note	For the period ended 31st March 2022	For the period ended 31st March 2021
(A)Revenue			
I. Revenue from operations	17	30,63,92,181	22,66,52,199
II. Other income	18	19,96,821	4,27,860
Total Income		30,83,89,001	22,70,80,059
(B) Expenses			
Cost of goods sold	19	23,31,24,427	18,13,93,392
Employee benefits expense	20	2,98,67,197	2,51,68,481
Finance Cost	21	6,61,646	13,37,718
Depreciation and amortization expense	10	29,94,373	14,96,554
Other expenses	22	3,02,50,435	1,23,20,725
Total expenses		29,68,98,077	22,17,16,870
(C)Profit before tax and prior period items		1,14,90,924	53,63,189
Less: Prior period items			
(D)Profit before tax		1,14,90,924	53,63,189
(E)Tax expense:			
I. Current tax		25,12,759	11,45,440
II. Deferred tax		2,83,559	2,29,489
(F)Profit after tax		86,94,607	39,88,260
Basic and diluted earnings per share of face value Rs. 10 each		8	3.63
Diluted earnings per share of face value of Rs. 10 each		8	3.63

Significant accounting policies and notes to the financial statements

1-36

The notes referred to above form an integral part of the financial statements.

For and on behalf of Board of Directors

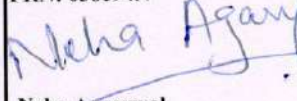

Z-TECH(INDIA) PRIVATE LIMITED

As per our annexed audit report of even date

For Neha Chandra and Associates

Chartered Accountants

FRN: 038194N

Neha Aggarwal



Neha Aggarwal
M.No. 524028
Partner

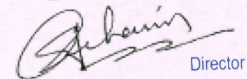
Z-Tech India Pvt. Ltd.

Pradeep Sangwan

Director

Pradeep Sangwan
Director
DIN: 09683475

Z-Tech India Pvt. Ltd.

Sanghamitra Borgohain

Director

Sanghamitra Borgohain
Director
DIN: 08578955

UDIN: 22524028AXOFIG5514

Place : Delhi

Date: 30-08-2022

Z - TECH (INDIA) PRIVATE LIMITED
Standalone Balance Sheet for the year ending March 31, 2022
CIN : U74899DL1994PTC062582

Note No

I SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A Significant Accounting Policies

(i) **Basis of accounting:-**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

(ii) **Use of Estimates:-**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(iii) **Revenue Recognition:-**

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(iv) **Property, Plant & Equipment:-**

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment

(v) **Depreciation**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

(vi) **Foreign currency Transactions:-**

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

(vii) **Investments:-**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis.

Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Neha Agarwal



- (viii) Inventories:-
Inventories are valued as under:-
1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.
- (ix) Borrowing cost:-
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.
- (x) Retirement Benefits:-
The retirement benefits are accounted for as and when liability becomes due for payment.
- (xi) Taxes on Income:-
Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassess realization.
- (xii) Provisions, Contingent Liabilities and Contingent Assets:-
Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.
Contingent Liabilities is disclosed in Notes to the account for:-
(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.
Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.
General:
Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

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Z - TECH (INDIA) PRIVATE LIMITED
CIN : U74899DL1994PTC062582

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31,2022

(All amounts are in Indian Rupees)

NOTE- 2

Share Capital

	As at 31st March 2022	As at 31st March 2021
Authorised Capital 1100000 Equity Share of Rs. 10 Each	1,10,00,000	1,10,00,000
Issued Subscribed & Paid up Capital 10,99,961 equity shares of Rs.10 each fully paid	1,09,99,610	1,09,99,610
Opening Balance		-
Add:- Share issued	1,09,99,610	1,09,99,610
TOTAL	1,09,99,610	1,09,99,610

Note-2A.

Particulars	Equity Shares Numbers	Equity Shares Numbers
	Shares Outstanding at the beginning of the year	10,99,961
Share issued during the year		
share bought back during the year	-	-
Shares Outstanding at the end of the year	10,99,961	10,99,961

Note-2B

Name of Shareholder	31-03-2022	
	No. of shares held	% of shares held
Sanghamitra Borgohain	10	0.001%
Terramaya Enterprises Pvt. Ltd.	10,99,951	100.00%
	10,99,961	100.00%

NOTE- 3

Reserves And Surplus

Surplus

	As at 31st March 2022	As at 31st March 2021
Opening Profit/Loss	6,40,49,478	6,00,61,218
Add:- Adjusted on account of Depreciation on Fixed Assets	0	-
Add:- Profit during the year	86,94,607	39,88,260
Closing Balance	7,27,44,085	6,40,49,478
	7,27,44,085	6,40,49,478

NOTE- 4

Long term Borrowings

	As at 31st March 2022	As at 31st March 2021
Unsecured Loan	26,27,741	40,52,744
TOTAL	26,27,741	40,52,744

NOTE- 5

Long term Provision

	As at 31st March 2022	As at 31st March 2021
Provision for Gratuity	26,80,519	48,35,256
Provision for Salas Tax Demand- Tuni	13,83,729	13,83,729
Other Payable		
TOTAL	40,64,248	62,18,985

Neha Agarwal



NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31,2022

NOTE- 6

Short-term borrowings

	As at 31st March 2022	As at 31st March 2021
Unsecured Loan	-	4,21,981
Secured Loan	47,45,884	48,00,559
TOTAL	47,45,884	52,22,540

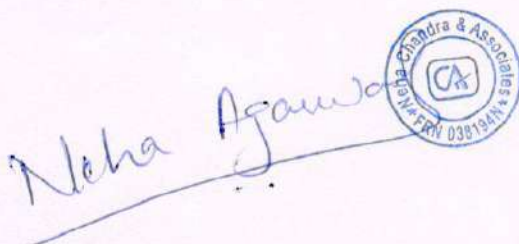
NOTE- 7

Trade Payables

	As at 31st March 2022	As at 31st March 2021
Total Outstanding dues of Micro and Small Enterprises		
Total Outstanding dues other than Micro and Small Enterprises	8,55,81,386	8,82,18,886
TOTAL	8,55,81,386	8,82,18,886

** There are certain vendors who have confirmed that they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. Disclosures relating to dues of Micro and Small enterprises under section 22 of The Micro,		
(a) Principal amount and Interest due thereon remaining unpaid to any supplier		-
(b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day		
(c) The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006		
(d) The amount of interest accrued and remaining unpaid during the accounting year.		
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		
Trade Payables Ageing Schedule*		
Particulars		
Due to MSME		
Less than one year		
1-2 years		
2-3 years		
More than 3 years		
Total		
Other		
Less than one year	5,31,41,392	6,01,44,863
1-2 years	2,44,84,380	2,40,25,485
2-3 years	39,25,500	20,50,570
More than 3 years	40,30,115	19,97,968
Total	8,55,81,386	8,82,18,886

Neha Agawane



NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31,2022

NOTE- 8

	As at 31st March 2022	As at 31st March 2021
Other Current Liabilities		
Employee Benefit Payable	60,19,102	41,97,565
Employee Payable	-	-
Other Payable	36,67,204	4,88,768
Expenses Payable	43,15,238	49,65,500
Advance From Customer	88,55,630	82,40,285
Aamya Resources LLP	5,10,000	5,10,000
Holding Money	3,93,535	3,93,535
Provision for Income Tax	1,60,57,158	1,35,44,399
Less:- Paid	(1,37,33,021)	(1,73,29,208)
TDS Payable	9,07,189	-
TOTAL	2,69,92,034	1,50,10,845

NOTE- 9

	As at 31st March 2022	As at 31st March 2021
Provision for Gratuity	1,43,208	0
	1,43,208	-

NOTE- 11

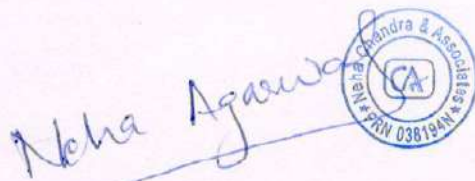
	As at 31st March 2022	As at 31st March 2021
Other Non-Current Assets :		
Advances and Deposits :-		
Earnest Money Deposit(EMD)	8,96,156	8,96,156
Retention Money	3,58,142	3,58,142
Security Deposit - Rent	9,21,489	8,62,989
Security-Moulds	-	-
Security Deposit - Other	83,000	36,500
Margin Money Deposit - Drul	4,524	4,524
NSC(AP Comm. Tax)	10,000	10,000
Total	22,73,311	21,68,311

Investment in Inances

Investment in Subsidiary-Inances Geotechnical Solutions India Pvt Limited	81,60,000	81,60,000
Unquoted, fully paid up 8,16,000 equity Shares Rs. 10/- each in Inances Geotechnical Solutions India Private Limited	-	-
Total	81,60,000	81,60,000
Total	1,04,33,311	1,03,28,311

NOTE- 12

	As at 31st March 2022	As at 31st March 2021
Deferred Tax Liabilities at the end of the year(Reflected in the books of account)	2,83,559	2,29,489
Deferred Tax Asset at the beginning of the year	(5,61,404)	(7,90,893)
Net Deferred Tax Asset	(2,77,846)	(5,61,404)



NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31,2022

NOTE- 13	As at 31st March 2022	As at 31st March 2021
Closing Inventory		
Finished goods	48,80,035	1,10,48,562
TOTAL	48,80,035	1,10,48,562

Note :-

- Inventories valued at cost and net realisable which ever is lower .
- Valued and certified by Management.

NOTE- 14	As at 31st March 2022	As at 31st March 2021
Trade Receivables		
Secured, considered good	12,79,94,453	12,33,98,239
Unsecured, considered good		
Doubtful		
TOTAL	12,79,94,453	12,33,98,239

Trade Receivable Ageing Schedule		
Particulars		
Undisputed trade receivable - considered good		
Less than six months		
6 months - 1 year		
1-2 years		
2-3 years		
More than 3 years		
Total		
Undisputed trade receivable - considered doubtful		
Less than six months	7,69,12,873	5,84,95,876
6 months - 1 year	1,43,31,493	1,73,66,381
1-2 years	1,13,38,327	2,26,11,253
2-3 years	60,03,035	1,84,45,419
More than 3 years	1,94,08,725	64,79,310
Total	12,79,94,453	12,33,98,239

NOTE- 15	As at 31st March 2022	As at 31st March 2021
Cash and Cash Equivalents		
Cash in hand	2,508	13,689
Balances with Banks		
HDFC Bank Ltd. - New Delhi	5,67,595	18,70,604
HDFC Bank Dli-ODA No. 13458950000017		
Corporation Bank - Delhi	3,887	3,887
O.B.C Kolkata		2,29,285
IDFC - Geist A Division of ZTECH -CA/2817	1,07,35,635	14,900
State Bank of B&J	78,256	78,256
SBI-Kolkata	41,863	14,956
PNB Kol-CA No. 01711010002280	2,22,464	
Union Bank of India	1,42,136	1,42,276
Total	1,17,94,343	23,67,852
Others/Fixed Deposits		
F.D.R A/c (Against Bank Guarantees)	16,54,425	49,20,836
Interest Accrued on FDRs	2,52,565	2,52,565
Total	19,06,990	51,73,402
Total	1,37,01,333	75,41,254

Neha Agarwal



NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31, 2022

NOTE- 16

	As at 31st March 2022	As at 31st March 2021
Other Current Assets		
Advance to Creditors	31,46,301	64,41,387
Advance and Imprest	2,48,14,910	1,88,35,437
Other Receivable	79,258	2,34,508
Other Advances	10,05,060	13,08,841
TCS-Receivable	89,062	53,198
TDS - Receivable	68,44,527	
Duties and Taxes Receivable	55,41,339	83,53,358
Work in Progress	-	
Total	4,15,20,457	3,52,26,728

Prepaid Expenses

Prepaid Insurance	37,543	61,721
Prepaid Others	-	-
Total	37,543	61,721

TOTAL

4,15,58,000 3,52,88,449

NOTE- 17

	For the period ended 31st March 2022	For the period ended 31st March 2021
Revenue from Operation		
Sales (Including Exports Sale)	30,63,92,181	22,66,52,199
Contract Income	-	-
Service Income	-	-
TOTAL	30,63,92,181	22,66,52,199

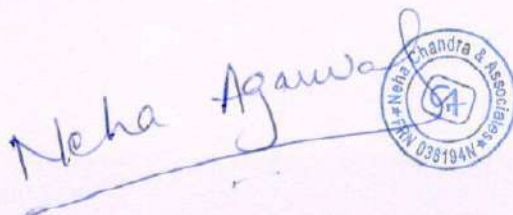
NOTE- 18

	For the period ended 31st March 2022	For the period ended 31st March 2021
Other Income		
Interest income from FDR	1,22,958	3,87,184
Interest on Others	-	-
Foreign Exchange Fluctuation Gain	-	-
Misc. Receipts	-	40,676
Provision for gratuity Written back work in progress	17,34,625	-
Profit on sale of Car	1,39,237	-
TOTAL	19,96,821	4,27,860

NOTE-19

	For the period ended 31st March 2022	For the period ended 31st March 2021
Cost of goods sold		
Inventories at the beginning of the year	1,10,48,562	55,38,754
Purchase of Materials / Services	20,73,91,892	16,54,58,053
Purchase-Installation	-	3,34,901
Custom Duty	-	-
Custom Clearance	9,288	-
Labour & Site Expenses	59,47,442	47,02,173
Freight & Cartage	82,81,696	1,02,15,334
GST Reverse Charges Transporter	-	4,99,531
Repair & Maintenance	27,87,688	52,29,113
Debit against material at site	18,45,223	-
Rent	6,33,000	2,93,944
Sample Testing	59,671	1,70,150
Inventories at the end of the year	48,80,035	1,10,48,562
TOTAL	23,31,24,427	18,13,93,392

Neha Agawane



NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON MARCH 31,2022

NOTE- 20

Employee Benefit Expenses

	For the period ended 31st March 2022	For the period ended 31st March 2021
Salary Expense	2,80,55,344	2,43,00,162
Staff Welfare Expenses	97,783	1,28,869
Performance Incentive	6,50,000	-
Gratuity		75,000
Medical Expenses	1,131	(2,622)
Insurance Premium	3,57,311	1,65,523
ESI	45,072	18,516
Ex-Gratia		
PF	6,60,556	4,83,032
Leave Encashment	-	-
TOTAL	2,98,67,197	2,51,68,481

NOTE- 21

Finance Cost


	For the period ended 31st March 2022	For the period ended 31st March 2021
Bank Charges	1,18,549	7,40,829
Interest on Loan	5,43,097	5,96,889
TOTAL	6,61,646	13,37,718

NOTE- 22

Other Expenses

	For the period ended 31st March 2022	For the period ended 31st March 2021
Advertisement Expenses	-	95,500
Auditors Remuneration	95,500	95,500
Bad Debts	2,18,62,027	30,11,240
Books & Periodicals		63,460
Commission/ Brokerage A/c		4,20,515
Conference, Delegation and Seminar Expenses	66,958	54,604
Conveyance Expenses	3,54,962	16,66,051
Director Fees	18,05,558	9,997
Puja & Festival Expenses	19,599	1,29,620
Filing Fees	-	1,68,000
Insurance Premium		2,21,555
Membership & Subscription		12,50,659
Miscellaneous Expenses	3,09,214	1,11,632
Rent	13,99,120	85,999
Postage & Courier Expenses	67,072	20,97,812
Printing & Stationery Expenses	1,06,347	1,31,187
Professional Fees	3,50,627	9,40,199
Loss on sale of assets		68,786
Rate, Taxes & Fees	2,92,777	10,12,605
Telephone & Fax Expenses	34,644	6,56,965
Tours & Travelling Expenses	16,91,946	
Vehicle Running & Maint.	3,99,692	
Repair & Maintenance	11,91,223	
Website Development expenses	1,80,000	
Vehicle Hire Charges		-
Water & Electricity Charges	23,170	1,24,340
TOTAL	3,02,50,435	1,23,20,725

Neha Agarwal



Note - 10

Z - Tech (India) Private Limited
 AI /152, MAIN IGNOU ROAD, NEB SARAI
 New Delhi - 110068

Depreciation on Fixed Assets as per Companies Act, 2013 for the financial year ending 31st March 2022

Particulars	Gross Block				Depreciation			Net Block			
	As at 01.04.21	Sale/Discard	Addition	As at 31.03.22	As at 01.04.21	For the Year	written off	deletion	As at 31.03.22	As at 31.03.21	
Office Equipment	522,722	5,15,122	-	7,600	4,96,018	198	26,126	5,15,122	7,220	380	26,704
Furniture & Fixture	406,191	3,70,829	-	35,362	3,69,887	3,359	18,710	3,70,829	21,127	14,235	36,304
Computers	14,66,017	9,95,252	1,29,972	6,00,736	13,00,786	91,272	31,909	9,95,252	4,28,715	1,72,021	1,65,231
Plant & Machinery	34,22,516	29,051	3,27,282	37,20,747	22,62,076	1,67,439	(2,32,395)	29,051	21,68,059	15,52,688	11,60,440
Moulds	2,04,06,306	1,28,28,092	59,83,464	1,35,61,678	1,30,18,713	13,40,864	8,72,580	1,28,28,092	74,04,066	61,57,612	23,87,593
Cars	42,47,813	24,36,813	-	18,11,000	24,44,761	2,15,056	4,42,198	24,36,813	6,65,201	11,45,799	18,03,052
Motor Cycles	1,55,250	1,18,250	-	37,000	1,34,728	3,515	7,762	1,18,250	27,755	9,245	20,522
Safety Items	49,215	23,005	-	26,210	42,190	3,388	2,400	23,005	24,973	1,237	7,025
Current Year	3,06,76,030	1,73,16,414	64,40,718	1,98,00,333	2,30,69,158	18,25,082	11,69,291	1,73,16,414	1,07,47,117	90,53,217	56,06,872
Previous Year	2,87,88,944	5,06,000	25,87,986	3,06,76,030	2,17,94,717	18,46,699		68,813	2,50,69,158		51,47,521



Nisha Agrewa

Z - TECH (INDIA) PRIVATE LIMITED
Standalone Balance Sheet for the year ending March 31,2022
CIN : U74899DL1994PTC062582

Note No

23 The SSI status of the creditors is not known to the Company; hence the information is not given.

24 Payments to Directors

Directors Remuneration	Current Year	Previous Year
Pradeep Sangwan	-	-
Sanghamitra Borgohain	-	-
Shabana Saeed Khan	-	-
Total	-	-

25 Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

26 Payments to Auditors

Auditors Remuneration	Current Year	Previous Year
Audit Fees	95,500	95,500
Total	95,500	95,500

27 Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

28 No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.

29 Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year	Previous Year
	Closing Balance	Closing Balance
Tribar Enterprises Pvt. Ltd.	31,33,974.00	32,33,974.00
EA Water Pvt. Ltd.	2,50,000.00	1,700.00
Vera Resources Pvt. Ltd.	94,15,009.00	1,38,25,000.00
Larisa Enterprises Pvt. Ltd.	38,17,416.00	37,06,120.00

30 Related Party disclosure as identified by the company and relied upon by the auditors

A Related Parties and their Relationship

(i) Key Management Personnel

- 1 Pradeep Sangwan
- 2 Sanghamitra Borgohain
- 3 Shabana Saeed Khan


(ii) Relative of Key Management Personnel (having transactions with the company)

(iii) Enterprises owned or significantly influenced by Key Management personnel or their relatives

- 1 Inaccess Geotechnical Solutions India Private Limited , Enterprises
- 2 Terramaya Enterprises Private Limited
- 3 Tribar Enterprises Pvt. Ltd.
- 4 EA Water Pvt. Ltd.
- 5 Vera Resources Pvt. Ltd.
- 6 Larisa Enterprises Pvt. Ltd.

(iv) Transactions with Related parties

Particulars	Current Year	Previous year
Key Management Personnel		
Interest Paid		
Remuneration Paid		
Director Fees	18,05,558	16,66,051
Other Related Parties		
Purchases	3,71,43,871	
Sales	2,01,75,153	88,704

Neha Agarwal


(v) Outstanding Balances

Particulars	Current Year	Previous year
Key Management Personnel		
Loans Taken		
Other Related Parties		
Advance from customers	45,42,540	35,88,674

31 Imported & indigenous raw material & consumables

Particulars	Current Year	Previous year
Imported		
Amount	NIL	NIL
%age		
Indigenous		
Amount		
%age	100%	100%

32 Value of Imports

Particulars	Current Year	Previous year
Raw Material	NIL	NIL
Finished Goods	NIL	NIL
Total	-	-

33 Expenditure in Foreign Currency

Particulars	Current Year	Previous year
Freight	NIL	NIL
Total	-	-

34 Earning in Foreign Exchange

Particulars	Current Year	Previous year
Consultancy	NIL	NIL
Total	-	-

35 Disclosure on significant ratios

Particulars	As at 31 March, 2022	As at 31 March, 2021
Current Ratio	1.60	1.63
Debt-Equity Ratio,	0.08	0.11
Debt Service Coverage Ratio	21.89	5.13
Return on Equity Ratio	0.10	0.05
Inventory turnover ratio	42.50	15.01
Trade Receivables turnover ratio	2.39	1.84
Trade payables turnover ratio	2.42	1.88
Net capital turnover ratio	4.33	3.29
Net profit ratio	0.03	0.02
Return on Investment	-	-
Return on Capital employed	0.10	0.05

Neha Agarwal




Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ration = Total Debt / (Total Debt + Equity)
3. Debt Service Coverage Ratio = EBITDA / Finance Cost
4. Return on Equity Ratio = Profit After Tax / Total Equity
5. Inventory Turnover Ratio = Purchase / Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / (Current Asset - Current Liability)
9. Net Profit Ratio = Profit After Tax / Revenue from Operations
10. Return on Investment = Net income on investment / Cost of Investment
11. Return on Capital Employed = Profit After tax / (Total Equity + Total Debt)

36 Previous year figures have been regrouped/rearranged wherever necessary.

For Neha Chandra and Associates
Chartered Accountants
FRN: 038194N

Neha Aggarwal


Neha Aggarwal
M.No. 524028
Partner

UDIN: 22524028AXOFIG5514
PLACE: Delhi
DATE: 30-08-2022

For and on behalf of Board of Directors
Z-TECH(INDIA) PRIVATE LIMITED
Z-Tech India Pvt. Ltd.

Pradeep Sangwan
Director
Pradeep Sangwan
DIRECTOR
DIN: 09683475

Z-Tech India Pvt. Ltd.
Sanghamitra Borgohain
Director
Sanghamitra Borgohain
DIRECTOR
DIN: 08578955