

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

PAN	AACCW1930E		
Name	WESTROAD DEVELOPERS PRIVATE LIMITED		
Address	280/15, BANAMALIPUR ROAD , BANAMALIPUR, , Barasat H.O , Barasat - I , NORTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 700124		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	768702401311022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+) Tax Payable / (-) Refundable (6-7)	8	0	
Accreted Income & Tax Details	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by WESTROAD DEVELOPERS PRIVATE LIMIT in the capacity of _____ Director _____ having PAN APWPC9496F from IP address 117.197.70.54 on 31-Oct-2022 DSC SI.No & Issuer 8007830618299208339 & 8007830618299208339CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR code



AACCW1930E06768702401311022e4e0fab11fc270e148b60486706842895a510cf3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

WESTROAD DEVELOPERS PVT. LTD.

Rh _____ *as'*
Director

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WESTROAD DEVELOPERS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **WESTROAD DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the 'financial statements').

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 Companies Act, 2013 ("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, 2023, its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India and the applicable accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

WESTROAD DEVELOPERS PVT. LTD.


Director



Auditor's Responsibility 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 scepticism throughout the audit. We also:

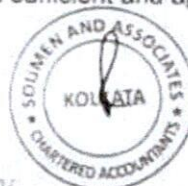
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable those economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



WESTROAD DEVELOPERS PVT. LTD.

Rh *am*

Director

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure – "A"**, a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.
2. As required by section 143(3) of the 'Act', we report that:
 - i. We have sought and obtained all the information and explanations, which, to the best of knowledge and belief, were necessary for the purpose of our audit;
 - ii. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - iii. The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account;
 - iv. 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) Rule 2014, to the extent applicable.
 - v. On the basis of written representations received from the Directors as on 31st March, 2023 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2023 from being appointed as a Director in terms of section 164(2) of the Act.
 - vi. With respect to the adequacy of internal financial controls over financial reporting of the Company and operating effectiveness of such controls, refer to our separate report in **ANNEXURE- "B"**.
 - vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014 read with the Companies (Audit and Auditor's) Amendment Rules, 2017, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company has no pending litigations on its financial position in its financial statements.
 - b. The Company does not have any long-term contracts including derivative contract for which there are any material foreseeable losses;
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d. (i) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds 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(s) or entity(ies), including foreign entities ("Intermediaries"), 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;
(ii) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("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; and

WESTROAD DEVELOPERS PVT. LTD.

Rh *an*

Director



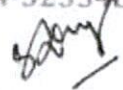
SOUMEN & ASSOCIATES

CHARTERED ACCOUNTANTS

- (iii) Based on such audit procedures we have 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) contain any material mis-statement.
- e. No dividend was declared or paid during the year by the Company in terms of section 123 of the Companies Act, 2013.



Soumen & Associates
Chartered Accountants
FRN-323348E


Jaydip Guharay
Partner
M No 302025

UDIN: 23302025BGVCDZ1577

Place: Kolkata
Date: 12-09-2023

WESTROAD DEVELOPERS PVT. LTD.



Director

ANNEXURE – “A” TO AUDITOR'S REPORT

Referred to in paragraph 1 of the Auditors' Report on "Other Legal and Regulatory Requirements" of even date to the members of 'WESTROAD DEVELOPERS PRIVATE LIMITED' on the financial statements for the period ended 31st March, 2023.

- i) a) (A) The Company has generally maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment (PPE).
- (B) The Company has generally maintained proper records showing full particulars of intangible assets.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the PPE of the Company have been physically verified by management during the year which in our opinion is reasonable having regard to the size of the Company and nature of the assets. As per the information given to us by the management no material discrepancies as compared to book records was noticed in respect of the PPE physically verified during the year.
- 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 revalued its Property, Plant and Equipment and Intangible Assets during the year.
- d) According to the information, representation and explanations given to us and on the basis of our examination of the records of the Company as provided to us, there are no proceedings initiated during the year or pending against the Company as on March 31, 2023 for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 as amended and rules made thereunder.
- 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 Inventories have been physically verified during the year and certified by the management at the year end. In our opinion, the frequency of verification is reasonable and no discrepancies of 10% or more in the aggregate of any/ each class of inventory was noticed.
- 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 obtained any working capital limits in excess of five crores rupees from banks or financial institution during the year on the basis of the security of current assets.
- iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year the Company has not made any investments in, provided any guarantee or security or granted loans or advances in the nature of loans during the year to companies, firms or limited liability partnerships and other parties. Therefore, clauses (iii)(a) to (f) of paragraph 3 of the Order is not applicable to the Company.

WESTROAD DEVELOPERS PVT. LTD.


Director



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CHARTERED ACCOUNTANTS

- iv) According to the information and explanations given to us, the Company has not granted any loans, or made investments or given guarantees or security during the year in terms of the provisions of Sections 185 and 186 of the Companies Act, 2013. Hence, this clause is not applicable to the Company.
- v) According to the information and explanations given to us, the Company has not accepted any deposit in terms of the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under apart from short term borrowings in the normal course of business.
- vi) The Central Government has not prescribed the maintenance of the cost records under section 148(1) of the Companies Act, 2013 for the Company.
- vii) a) According to the information and explanations given to us and on the basis of our examination of books of accounts, the Company has generally been regular in depositing the undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, duty of customs, duty of excise, Value Added Tax, Goods and Services Tax (GST), Cess and any other material statutory dues with the appropriate authorities.
- According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Services Tax, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues were in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no dues of Income Tax, Sales Tax, Custom Duty, Excise duty, Service Tax, Value Added Tax, Goods and Services Tax (GST) and Cess which have not been deposited as at 31st March, 2023 on account of any dispute.
- viii) 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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year.
- ix) a) According to the records of the Company examined by us and as per the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- 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 a 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 no term loans were availed of by the Company.
- d) According to the information, representation and explanations given to us and on the basis of our examination of the records of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
- e) The Company has no subsidiaries, associates and joint ventures and hence reporting under paragraph 3(ix)(e) of the Order is not applicable to the Company.

WESTROAD DEVELOPERS PVT. LTD.



Director



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CHARTERED ACCOUNTANTS

The Company has no subsidiaries, associates and joint ventures and hence reporting under paragraph 3(ix)(f) of the Order is not applicable to the Company.

According to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and hence reporting under paragraph 3(x)(a) of the Order is not applicable to the Company.

During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under paragraph 3(x)(b) of the Order is not applicable to the Company.

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

According to the information and explanations given to us no complaints against whistle blower policy has been received by the Company during the year and hence reporting under paragraph 3(xi)(c) of the order is not applicable to the Company.

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

On the basis of our examination of the books of account of the Company and according to the information and explanations given to us, the transactions entered into with the related parties are in compliance with section 177 and 188 of the Act and the same has been disclosed in the financial statements as required by the applicable Accounting Standards.

Based on information and explanations provided to us and based on our audit procedures, it appears that the Company has an internal audit system commensurate with the size and nature of its business. We have been provided with and have considered the internal audit reports of the Company for the year 2022-23.

According to the information and explanations given to us, the Company has not entered into any non-cash transactions during the year with its Directors or persons connected to its Directors and hence the provisions of Section 192 of the Companies Act, 2013 is not applicable to the Company.

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, clause (xvi) (a) of paragraph 3 of the Order is not applicable to the Company.

The Company has not conducted any Non Banking Financial or Housing Finance activities. Therefore, clause (xvi) (b) of paragraph 3 of the Order is not applicable to the Company.

WESTROAD DEVELOPERS PVT. LTD.



Director



SOUMEN & ASSOCIATES

CHARTERED ACCOUNTANTS

- c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Therefore, clause (xvi) (c) and (d) of paragraph 3 of the Order is not applicable to the Company.
- xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix) According to the information, representation 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 relevant evidence, 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) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, Section 135 of the Companies Act, 2013 is not applicable to the Company for the financial year and hence reporting under paragraph 3(xx)(a) of the Order regarding the unspent amounts towards Corporate Social Responsibility (CSR), on other than ongoing projects is not applicable to this Company.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, Section 135 of the Companies Act, 2013 is not applicable to the Company for the financial year and hence reporting under paragraph 3(xx)(b) of the Order regarding ongoing projects under CSR is not applicable to the Company.

WESTROAD DEVELOPERS PVT. LTD.

Rh

Director

Soumen & Associates
Chartered Accountants

FRN-323348E



Soumy
Jaydip Guharay
Partner

M No 302025

UDIN: 23302025BGVCDZ1577

Place: Kolkata

Date: 12-09-2023

H.O. 391/37 Prince Anwar Shah Road, Kolkata 700068

Branch: 15F, Jessore Road, Chandradali More, Barasat, Kolkata 700124

TEL : 033-26640199 / 29517640

Email : soumenassociatesb@gmail.com

ANNEXURE – "B" AUDITOR'S REPORT

We have audited the internal financial controls over financial reporting of **WESTROAD DEVELOPERS PRIVATE LIMITED** ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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 Control over Financial Reporting issued by the Institute of Chartered accountant of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedure to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and 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 procedure 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 the generally accepted accounting principles, and that receipts and expenditure 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 misstatement 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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

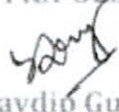
Opinion

In our opinion, 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 31 March 2023, 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.

Soumen & Associates
Chartered Accountants

FRN-323348E




Jaydip Guharay
Partner

M No 302025

UDIN: 23302025BGVCDZ1577

Place: Kolkata
Date: 12-09-2023

WESTROAD DEVELOPERS PVT. LTD.


Director

WESTROAD DEVELOPERS PRIVATE LIMITED

BALANCE SHEET
As at 31st March, 2023

Particulars	Note No	As at 03-2023	31- (Rs.)	As at 31-03-2022 (Rs.)
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	2	1,00,00,000.00		1,00,00,000.00
(b) Reserves and Surplus	3	85,216.00		85,216.00
(2) Loans (Liabilities)				
(a) Unsecured loan	4	25,51,294.00		39,95,300.00
(3) Current Liabilities & Provisions				
(a) Others Current Liabilities	5	1,19,17,586.00		15,12,907.00
(b) Short Term Provisions	6	0.00		0.00
Total		2,45,54,096.00		1,55,93,423.00
II. ASSETS				
(1) Non-current Assets				
(a) Intangibles	7	25,000.00		25,000.00
(b) Property, Plant & Equipments	7	62,404.00		83,821.00
(c) Deferred Tax Asset	8	21,864.00		21,864.00
(2) Current Assets				
(a) Inventories	9	2,31,40,890.00		1,23,71,617.00
(b) Trade Receivables	10	0.00		0.00
(b) Cash and Cash Equivalents	11	1,03,882.00		30,91,121.00
(c) Other Current Assets	12	12,00,056.00		0.00
Total		2,45,54,096.00		1,55,93,423.00

Significant Accounting Policies

1

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN 323348E

FOR WESTROAD DEVELOPERS PRIVATE LIMITED

Rh

Soumen & Associates

Director
DIN 08113230

Director
DIN 08113229

Jaydip Guharay
Partner
M No. 302025
UDIN 23302025BGVCDZ1577

Place: Kolkata
Dated: 12-09-2023

WESTROAD DEVELOPERS PVT. LTD.

Rh
Director

WESTROAD DEVELOPERS PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS
For the year ended 31st March, 2023

Particulars	Not e No	For the year ended 31st March, 2023 (Rs.)	For the year ended 31st March, 2022 (Rs.)
I. Revenue			
II. Revenue from operations	13	0.00	0.00
III. Other Income		0.00	0.00
IV. Total Revenue (I + II)		0.00	0.00
V. Expenses:			
Purchase of Stock-in-Trade	14	75,66,180.00	9,72,004.00
Change of Inventories	15	-1,07,69,273.00	-53,92,988.00
Employee Cost	16	2,07,606.00	50,000.00
Financial costs		0.00	0.00
Depreciation and amortization expense	7	21,417.00	28,813.00
Other Expenses	17	29,74,070.00	43,42,171.00
VI. Total Expenses		0.00	0.00
VII. Profit before exceptional and extraordinary items and tax (IV - VI)		0.00	0.00
VIII. Exceptional Items		0.00	0.00
IX. Profit before extraordinary items and tax (VII - VIII)		0.00	0.00
X. Extraordinary Items		0.00	0.00
XI. Profit before tax (IX - X)		0.00	0.00
XII. Tax expense:			
(a) Current tax		0.00	0.00
(b) Deferred Tax Asset		0.00	0.00
(c) Deferred Tax Liability		0.00	0.00
XIII. Profit(Loss) from the period from continuing operations (XI-XII)		0.00	0.00
XIV. Profit/(Loss) from discontinuing operations		0.00	0.00
XV. Tax expense of discounting operations		0.00	0.00
XVI. Profit/(Loss) from Discontinuing operations (XIV - XV)		0.00	0.00
XVII. Profit/(Loss) for the period (XIII + XVI)		0.00	0.00
XVIII. Earning per equity share:			
(1) Basic		0.00	0.00
(2) Diluted		0.00	0.00

Significant Accounting Policies

As per our report of even date

1

FOR WESTROAD DEVELOPERS PRIVATE LIMITED

Director
DIN 08113230

Director
DIN 08113229

Place: Kolkata
Dated: 12-09-2023

For Soumen & Associates
Chartered Accountants
FRN 323348E

Jaydip Guharay
Partner
M No. 302025
UDIN 23302025BGVCDZ1577

WESTROAD DEVELOPERS PVT. LTD.

Rh
Director

Notes to the Financial Statements

NOTE 2	2022-23	2021-22
Share Capital		
Authorised:		
1000000 Equity Shares of Rs 10/- each	1,00,00,000.00	1,00,00,000.00
	1,00,00,000.00	1,00,00,000.00
Issued & Subscribed:		
1000000 Equity Shares of Rs 10/- each fully paid up	1,00,00,000.00	1,00,00,000.00
	1,00,00,000.00	1,00,00,000.00
Details of Share holdings	2022-23	2021-22
NAME	Nos.	Nos.
Susanta Chatterjee	2,52,500.00	2,52,500.00
Rajendra Chatterjee	3,67,500.00	3,67,500.00
Avishek Ghosh Roy	1,00,000.00	1,00,000.00
Anirban Bhattacharya	80,000.00	80,000.00
Asish Mukhopadhyay	2,00,000.00	2,00,000.00
	10,00,000.00	1,00,000.00
NOTE 3	2022-23	2021-22
Reserves & Surplus		
Opening Balance	85,216.00	85,216.00
Surplus/(Deficit) of Balance of Profit & Loss Statement	-	-
	85,216.00	85,216.00
NOTE 4	2022-23	2021-22
Non-Interest Bearing Loan & Advance		
Susanta Chatterjee	5,82,600.00	1,32,600.00
Rajendra Chatterjee	19,68,694.00	38,62,700.00
	25,51,294.00	39,95,300.00
NOTE 5	2022-23	2021-22
Others Current Liabilities		
Sundry Creditors	5,95,606.00	3,08,065.00
Audit Fees	40,000.00	20,000.00
Accounting & Filing Fees	10,000.00	10,000.00
TDS Payable	20,166.00	-
Advance From Customer	77,37,772.00	-
Others Payable	35,14,042.00	11,74,842.00
	1,19,17,586.00	15,12,907.00
NOTE 6	2022-23	2021-22
Short Term Provision		
Provision for taxation	-	-
Total		

WESTROAD DEVELOPERS PVT. LTD.



Director

	2022-23	2021-22
NOTE 12		
Others Current Assets		
Advance to Supplier	12,00,056.00	-
Total	12,00,056.00	-
NOTE 13		
Revenue from Operation		
NOTE 14		
Purchase	75,66,180.00	9,72,004.00
	75,66,180.00	9,72,004.00
NOTE 15		
Change of Inventories		
Opening Work-in-Progress	1,23,71,617.00	69,78,629.00
Work-in-Progress	2,31,40,890.00	1,23,71,617.00
	(1,07,69,273.00)	(53,92,988.00)
NOTE 16		
Employees Cost		
Staff Salary	2,07,606.00	50,000.00
Director Remuneration	-	-
	2,07,606.00	50,000.00
NOTE 17		
Others Expenses		
Freight		1,200.00
Municipality Charges (Plan Sanction)		35,03,476.00
Soil Test		35,000.00
Rent	2,99,156.00	55,033.00
Conveyance	20,349.00	-
Audit Fees	20,000.00	20,000.00
Accounts & Filing Fees	-	10,000.00
Legal Fees	5,863.00	14,000.00
Rates & Taxes	-	1,11,217.00
Office Expenses	1,47,040.00	800.00
Advertisement	16,720.00	18,270.00
Consultancy Fees	48,212.00	16,200.00
Documentation Charges	-	6,000.00
Fooding & Beverage	2,040.00	-
Fuel & oil	34,691.00	-
Indirect materials	34,184.00	2,130.00
Land Lord Payment	1,55,567.00	3,01,206.00
Brokerage	15,000.00	20,000.00
Labour Charges	4,66,952.00	2,26,071.00
Stamp Duty	-	-
Engineer's Fees	1,93,117.00	-
Bank Charges	42,899.00	1,568.00
ROC FEES	2,31,470.00	-
Transformer Installation	11,16,586.00	-
Bonus	3,175.00	-
Chanda/ Subscription/ Donation	27,150.00	-
Loacl JCB	13,800.00	-
Phone & Internet	4,812.00	-
Puja Expenses	43,243.00	-
Security Service	32,044.00	-
	29,74,070.00	43,42,171.00

Significant Accounting Policies

As per our report of even date

FOR WESTROAD DEVELOPERS PRIVATE LIMITED

Rh

Director
DIN 08113230

Soumen Chatterjee

Director
DIN 08113229

Place: Kolkata
Dated: 12-09-2023

1
For Soumen & Associates
Chartered Accountants
FRN 323348E

Jaydip Guharay
Partner
UDIN 23302025BGVCDZ1577



WESTROAD DEVELOPERS PVT. LTD

Rh
Director

WESTROAD DEVELOPERS PRIVATE LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	As at	As at
	31st March, 2023	31st March, 2022
	Rs	Rs
(A) Operating Cash Flow Details		
Net Profit	-	-
- as per statement of Profit or Loss		
Add: Depreciation	21,417.00	28,813.00
Operating cash Generation	21,417.00	28,813.00
Add: Provision for Income Tax-Current Tax		-
Less: Deffered Tax Asset		-
Cash Operating Profit	21,417.00	28,813.00
Adj: For Charges in Working Capital		
- increase in Trade Receivable		-
- increase in Inventories	1,07,69,273.00	53,92,988.00
- increase in Other Current Assets	12,00,056.00	(18,33,755.00)
- increase in Other Current Liabilities	1,04,04,679.00	(71,97,930.00)
Operating Cash Generation	(15,43,233.00)	(71,97,930.00)
Less: Advance Payment of Income Tax		-
(i) Net Cash Inflow/(Outflow) From Operating Activities	(15,43,233.00)	(71,97,930.00)
(B) Financing Cash Flow Details		
Entrepreneurs Contribution-Share Capital		90,00,000.00
Loan From Director	(14,44,006.00)	5,67,148.00
(ii) Net Cash Inflow/(Outflow) From Financing Activities	(14,44,006.00)	95,67,148.00
(C) Investing Cash Flow Details		
Purchase of Tools and Equipments		-
(iii) Net Cash Inflow/(Outflow) From Investing Activities		
(iv) Net Increase/(Decrease) in Cash and Cash Equivalents = (i+ii+iii)	(29,87,239.00)	23,69,218.00
Add:		
(v) Opening Cash and Cash Equivalents		
- Cash in Hand -Opening	3,65,052.00	24,825.00
- Bank Balance -Opening	27,26,069.00	6,97,078.00
(vi) Closing Cash and Cash Equivalents	1,03,882.00	30,91,121.00
- Cash in Hand -Closing	20,068.00	3,65,052.00
- Bank Balance -Closing	83,814.00	27,26,069.00
	1,03,882.00	30,91,121.00

As per our report of even date

FOR WESTROAD DEVELOPERS PRIVATE LIMITED

Director
DIN 08113230Director
DIN 08113229Place: Kolkata
Dated: 12-09-2023For Soumen & Associates
Chartered Accountants
FRN 323348EJaydip Guharay
Partner
M No. 302025

UDIN 23302025BGVCDZ1577



WESTROAD DEVELOPERS PVT. LTD.


Director

I Title deeds of immovable Property not held in name of the Company						
Relevant line items in the Balance sheets	Descriptions of item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
Not Applicable						

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

II : Not Applicable

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		
Not Applicable		

IV Capital Work In Progress (CWIP)

a) For Capital-work-in-progress, following ageing schedule shall be given					
Projects In progress Projects temporarily suspended	Amount in CWIP for a period of			Total	
	Less than 1 year	1-2 years	2-3 Years		
Not Applicable					
(b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following					
Project 1 Project 2	CWIP	To be Completed in		Total	
		Less than 1 year	1-2 years		
		Not Applicable			
		Not Applicable			
		Not Applicable			

WESTROAD DEVELOPERS PVT. LTD.


Director

V Intangible assets under development:

(a) For Intangible assets under development		Amount in CWP for a period of			Total	
Intangible Assets under Development	Less than 1 year	1-2 years	2-3 Years	More than 3 years		
Project 1			Not Applicable			
Project 2						
(b) Intangible assets under development completion schedule						
Intangible Assets under Development		Less than 1 year	1-2 years	To be Completed in 2-3 Years	More than 3 years	Total
Project 1				Not Applicable		
Project 2						

VI Details of Benami Property held: Not Applicable

Where the Company has borrowings from banks or financial institutions on the basis of current assets: Not Applicable

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

WESTROAD DEVELOPERS PVT. LTD.

Rh
Director

VIII Willful Defaulter : Not Applicable

- a. Date of declaration as willful defaulter;
- b. Details of defaults (amount and nature of defaults).

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company. If any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		
			Not Applicable

X Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

WESTROAD DEVELOPERS PVT. LTD.

Rn
Director

XI Compliance with number of layers of companies : Not Applicable

Where the company has not complied with the number of layers prescribed under clause (B7) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.26	0.40	-0.14
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.00	0.00	0.00
Inventory Turnover Ratio	COGS	Average Inventory	0.61	0.55	0.05
Trade Receivables turnover ratio	Net Sales	Average Trade receivables	0.00	0.00	0.00
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	12.70	3.16	9.55
Net capital turnover ratio	Sales	Working capital (CA-CL)	0.00	0.00	0.00
Net profit ratio	Net Profit	Sales	0.0000	0.00	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.0000	0.00	0.00
Return on investment	Net Profit	Investment	0.00	0.00	0.00

XII Compliance with approved Scheme(s) of Arrangements : Not Applicable

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained

Utilisation of Borrowed funds and

XIII share premium:

Amounts (Rs)	Purpose
25,51,294.00	Working Capital finance
25,51,294.00	

FOR WESTROAD DEVELOPERS PRIVATE LIMITED



Director
DIN 08113230

Director
DIN 08113229

Place: Kolkata
Dated: 12-09-2023

WESTROAD DEVELOPERS PVT. LTD.

Rm
Director

Note 5

a) The table below provides details regarding Trade Payable ageing schedule:

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	5,95,606.00	-	-	-	5,95,606.00
Total					5,95,606.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	3,08,065.00	-	-	-	3,08,065.00
Total					3,08,065.00

b) The table below provides details regarding Trade Receivable ageing schedule:

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

FOR WESTROAD DEVELOPERS PRIVATE LIMITED



Rh

Souvik

Director
DIN 08113230

Director
DIN 08113229

Place: Kolkata
Dated: 12-09-2023

WESTROAD DEVELOPERS PVT. LTD.

Rh
Director

WESTROAD DEVELOPERS PRIVATE LIMITED

1.SIGNIFICANT ACCOUNTING POLICIES

1.01 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements are prepared on accrual basis under historical cost convention, except for certain fixed assets, which are carried at revalued amounts. The financial statements are prepared in Indian rupees rounded off to the nearest rupees in lakhs.

1.02 USE OF ESTIMATES

In preparing the Financial Statements in conformity with accounting principles generally accepted in India, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities as at the date of Financial Statements and the amount of revenue and expenses during the reported period. Actual results could differ from those estimates. Any revision to such estimates is recognized in the period in which the same is determined.

1.03 PRIOR PERIOD ADJUSTMENTS, EXCEPTIONAL ITEMS, EXTRA ORDINARY ITEMS AND CHANGES IN ACCOUNTING POLICIES

Prior period adjustments, exceptional items, extra ordinary items and changes in accounting policies having material impact on the financial affairs of the Company are disclosed.

1.04 PROPERTY PLANT & EQUIPMENT

Property, Plant & Equipment are stated at cost of acquisition and subsequent improvements thereto inclusive of taxes, duties, freight, and other incidental expenses directly attributable to construction work related to acquisition / installation has been capitalised. Interest during construction period on loans to finance fixed assets is capitalised.

1.05 DEPRECIATION

Depreciation on fixed assets is provided to the extent of depreciable amount on the Straight Line Method (SLM). Depreciation is provided based on useful life of the assets, as prescribed in Schedule II to the Companies Act, 2013.

WESTROAD DEVELOPERS PVT. LTD.



Director

WESTROAD DEVELOPERS PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

1.06 IMPAIRMENT OF ASSETS

Impairment is ascertained at each Balance Sheet date in respect of the Company's fixed assets. An impairment loss is to be recognized whenever the carrying amount of an asset exceeds its recoverable amount.

1.07 BORROWING COST

Borrowing costs which are attributable to the acquisition/ construction of fixed assets are capitalised as part of cost of the respective assets. Other borrowing costs are recognized as expenses in the year in which they arise.

1.08 INVENTORIES

Inventories are valued at cost or net realizable value, whichever is lower. Cost is measured using weighted average method.

1.09 EMPLOYEE BENEFITS

i. Defined Contribution Plans:

Company's contribution paid / payable during the year towards ESIC and Provident Fund are recognized in the Statement of Profit & Loss. Provident Fund and ESIC Fund contributions are made to a government administered Provident / ESIC Fund towards which the Company has no further obligation beyond its monthly contribution.

ii. Defined Benefit Plans:

- a. Gratuity Liability will be determined in terms of the Payment of Gratuity Act 1972.
- b. Leave encashment –employees will be allowed to enjoy their leave accumulation instead of encashment of the same.

1.10 REVENUE RECOGNITION

Both income and expenditure are being recognised on accrual basis. Income from consultancy services does not include fees collected specifically on behalf of the doctors and remitted to them.

1.11 TAXES ON INCOME

WESTROAD DEVELOPERS PVT. LTD.


Director

WESTROAD DEVELOPERS PRIVATE LIMITED

Income – tax is computed in accordance with Accounting Standard (AS – 22) – ‘Accounting for Taxes on Income’. Tax expenses are accounted for in the same period to which the revenue and expenses relate.

Current tax is determined on the amount of tax payable in respect of taxable income for the year.

Deferred tax is provided and recognised on timing differences between taxable income and accounting income subject to prudential consideration.

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

Deferred tax assets on unabsorbed depreciation and carry forward of losses is not recognized unless there is virtual certainty about availability of future taxable income to realise such assets.

1.12 PROPOSED DIVIDEND

Dividend when recommended by the Board of Directors will be provided for in the accounts pending shareholders’ approval.

1.13 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are recognised in terms of Accounting Standard (AS-29) – ‘Provisions, Contingent Liabilities and Contingent Assets’, notified under Section 133 of the Companies Act, 2013, when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities are recognised only when there is a possible obligation arising from past events due to occurrence or non – occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an on going basis.

Contingent Assets are not recognised in the Financial Statements.

WESTROAD DEVELOPERS PVT. LTD.


Director

WESTROAD DEVELOPERS PRIVATE LIMITED

21. NOTES TO THE FINANCIAL STATEMENTS

21.1 There is no contingent liability as on 31.03.2023.

21.2 The Company is a **Small company** as defined in the Micro, Small and Medium Enterprises Development Act, 2006 and Accounting Standards as applicable to a Small Company has been disclosed.

21.3 There are no reported Micro Enterprise and Small Enterprise as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the Company owes dues, which has been relied upon by the auditor.

21.4 Details of related Parties:

Key Management Personnel:

Mr. Susanta Chatterjee- Director
Mr. Rajendra Chatterjee- Director

Transactions with related parties are as per the terms of contract, if any, during the current financial year.

21.5 Expenditure in foreign currency: Rs. Nil.

21.6 Previous year's figures have been regrouped/ rearranged wherever necessary

Place: Kolkata

Date: 12th September, 2023



Rajendra Chatterjee
Director
DIN : 08113230



Susanta Chatterjee
Director
DIN : 08113229

WESTROAD DEVELOPERS PVT. LTD.



Director