

ORIGINAL FOR RECIPIENT

K P M C & Associates  
(MSME Registration No. UDYAM-UP-29-0003838)  
C-1, RDC Raj Nagar  
Ghaziabad, Uttar Pradesh  
201002 IN  
0120-4119416  
mail@kpmc.in  
www.kpmc.in  
GSTIN: 09AAHFK8985D1ZT  
PAN No. AAHFK8985D



BILL TO

KRISUMI CORPORATION PRIVATE  
LIMITED  
461-462, PHASE-3, UDYOG VIHAR  
GURGAON, Haryana 122016 INDIA  
State Code: 06  
GSTIN: 06AAECV0565A1ZR

PLACE OF SUPPLY

06 - Haryana

INVOICE NO. 2021-22/183

DATE 17/12/2021

TERMS Due on receipt

998214	certification fee (SAC Code 998214) Professional fees for certifying the Consultancy fee payable to Sumitomo and Nikken	18.0% IGST	1,500.00
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Bank Details:  
K P M C & Associates  
Axis Bank Limited Ghaziabad  
Account No. 095010200012847  
IFS Code for (RTGS/NEFT) UTIB0000095

SUBTOTAL	1,500.00
IGST @ 18% on 1500.00	270.00
TOTAL	1,770.00
BALANCE DUE	<b>₹1,770.00</b>

Rupees One Thousand and Seven Hundred Seventy Only

For K P M C & Associates  
Chartered Accountants



(Authorised Signatory)

06 JAN 2022

# K P M C & ASSOCIATES

## Chartered Accountants



C-1, First Floor, RDC, Raj Nagar, Ghaziabad (NCR) 201002 Tel.: 0120-4119416 Email : mail@kpmc.in Web : www.kpmc.in

To

**Krisumi Corporation Private Limited**

**Gurgaon**

**Attn : Mr Gulshan Kumar Company Secretary**

We, M/s KPMC & Associates Practicing Chartered Accountants, FRN 005359Cc have reviewed the books of accounts, relevant records and provisional financial statements for the year ended September 30, 2021, of M/s. Krisumi Corporation Private Limited (the "Company"), a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 3<sup>rd</sup> Floor, Central Plaza Mall, Golf Course Road, Sector -53, Gurgaon.

Upon a review of the said books of account, relevant records, and provisional financial statements of the Company, we note that the Company has incurred losses in operations and currently does not have sufficient funds to make payments of its liabilities towards Consultancy fees to Sumitomo Corporation, Japan. However, we foresee that it is likely the Company would be able to make the payment after two (2) years based on the improvement of Cash Flows.

Further, it is also pertinent to mention that the services of Nikken Sekkei Limited, Japan, against the approval taken JPY 1,00,00,000/- are yet to be received by the Company, and hence, same is not payable immediately. However, the same shall be paid by the Company, as and when the said services will be rendered by Nikken Sekkei Limited, Japan to the Company.

The Company has entered also entered into a fresh Agreement for Technical Advisory Services dated March 31, 2021 ("Agreement"), with Sumitomo Corporation, Japan, for which the Company is required to pay service fees amounting to JPY 500,000 (Japanese Yen Five Hundred Thousand Only) per quarter and aggregating to JPY 2,000,000 (Japanese Yen Two Million Only) per annum ("Service Fees"). The said services are proposed to be availed until June 30, 2023, and therefore aggregate payment, to be made in 9 (nine) quarters, would be JPY 4,500,000.

We hereby certify that, as per agreed liabilities under different agreements entered into by the Company with Sumitomo Corporation Japan and Nikken Sekkei Limited, the percentage proportion of total overseas consultancy fees (including those paid till date and payable in future) are approximately 2.00 % to the overall project cost.



This Certificate has been issued at the request of the Company, to whom it is addressed, for the agreed purpose only. It should not be used for any purpose and is solely for your information and /or for use by the Relevant Parties, we do not accept or assume any liability or duty if care for any other purpose or to any other person to whom this Certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For **KPMC & Associates**  
Chartered Accountants



(CA Sanjay Mehra)  
Partner



M. No. 075488

Place : Delhi

UDIN : 21075488AAAALJ9693