

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. 2021-22/97

DATE 15/09/2021

TERMS Due on receipt

998214	certification fee (SAC Code 998214) Statutory Dues Certificate	18.0% IGST	1,500.00
998214	certification fee (SAC Code 998214) Non Applicability of Section 180 Certificate	18.0% IGST	1,500.00
998214	certification fee (SAC Code 998214) Certificate concerning Nikken Sekkei Limited, Japan	18.0% IGST	1,500.00
998214	certification fee (SAC Code 998214) Certificate favouring creation of charge/mortgage	18.0% IGST	1,500.00

Bank Details:

K P M C & Associates

Axis Bank Limited Ghaziabad

Account No. 095010200012847

IFS Code for (RTGS/NEFT) UTIB0000095

SUBTOTAL	6,000.00
IGST @ 18% on 6000.00	1,080.00
TOTAL	7,080.00
BALANCE DUE	

₹7,080.00

Rupees Seven Thousand and Eighty Only

For K P M C & Associates
Chartered Accountants



(Authorised Signatory)

To whomsoever it may concern

Based on the examination of records and books of accounts of the Company Kri sumi Corporation Private Limited having its registered office located at 3rd Floor, Central Plaza Mall, Sector-53, Gurgaon 122002 (hereinafter referred to as "Company") and we hereby certify that percentage proportion of overseas consultancy incurred till date including already agreed liabilities under different agreements to the overall project cost is approximately 2.00 %.

Date :03/07/2021

K P M C & Associates
Chartered Accountants
(FRN: 005359C)

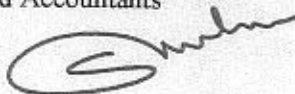


CA Sanjay Mehra
(Partner)
(M. NO.: 075488)
UDIN : 21075488AAAAFB1923

To whomsoever it may concern

1. We, *M/s KPMC & Associates* Practicing Chartered Accountants, and Membership No. 075488 have reviewed the books of accounts, relevant records and provisional financial statements for the year ended June 30, 2021, of *Krisumi Corporation Private Limited* (the "**Company**"), a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 3rd Floor, Central Plaza Mall, Golf Course Road, Sector -53, Gurgaon.
2. Upon a review of the said books of account, relevant records, and financial statements of the Company, we note that the Company has incurred losses in operations and does not have sufficient funds to make payments of its liabilities due for Consultancy fees to Sumitomo Corporation. 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.
3. This Certificate has been issued at the request of the Company, to whom it is addressed, for the agreed upon purpose only. It should not be used for any other 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 of 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 K P M C & ASSOCIATES
Chartered Accountants



(Sanjay Mehra)
Partner

M. No. 075488

Date: 06.09.2021

Place: New Delhi

UDIN 21075488AAAAHF4924



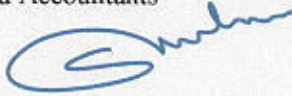
To,
Relationship Manager
YES BANK Limited
D-12 South Extension Part-II,
New delhi-110049

Dear Sir,

1. We, *M/s KPMC & Associates* Practicing Chartered Accountants, and Membership No. 075488 have reviewed the books of accounts, relevant records and provisional financial statements for the year ended June 30, 2021, of *Krisumi Corporation Private Limited* (the “**Company**”), a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 3rd Floor, Central Plaza Mall, Golf Course Road, Sector -53, Gurgaon.
 - a. The Company is the owner of Current & Fixed Assets as declared in Audited Financials of 2019-20.
 - b. The Company does not have any outstanding tax, any other sums payable under the provisions of the applicable direct / indirect tax laws including Income- tax Act, 1961 (the act).
 - c. No proceeding under any of the direct / indirect tax laws are pending against the Company.
 - d. No tax or any other sum is payable under any of the direct / indirect tax laws by the Company in respect of the proceeding pending or completed, as the case maybe, against the Company.
 - e. There are no pending disputes of the Company with the relevant authorities under any of the direct / indirect tax laws in connection with the tax or other dues.
 - f. No notice under any of the direct / indirect tax laws including Rule 2 of the Second Schedule of the Act has been served on the Security Provider.
2. This Certificate has been issued at the request of the Company, to whom it is addressed, for the agreed upon purpose only. It should not be used for any other 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 of 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.

Hence the creating charge/mortgage by the Company on the Assets mentioned above in favour of YES BANK LIMITED will not be void under the applicable statute including section 281 of the income-tax Act, 1961.

For K P M C & ASSOCIATES
Chartered Accountants



(Sanjay Mehra)
Partner

M. No. 075488

Date: 06.09.2021

Place: New Delhi


UDIN 21075488AAAAHI7766

To,
The Manager
YES BANK Limited
D-12 South Extension Part-II,
New delhi-110049

Sub: Statutory Dues Certificate as on 30-June-2021

1. We, *M/s KPMC & Associates* Practicing Chartered Accountants, and Membership No. 075488 have reviewed the books of accounts, relevant records and provisional financial statements for the year ended June 30, 2021, of *Krisumi Corporation Private Limited* (the "**Company**"), a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 3rd Floor, Central Plaza Mall, Golf Course Road, Sector -53, Gurgaon.
2. On the basis of information and documents provided to us as on 30-June-2021, we hereby certify and confirm that *M/s. Krisumi Corporation Private Limited* (the "**Company**") having its registered office located at 3rd Floor, Central Plaza Mall, Golf Course Road Sector-53, Gurgaon-122001, Haryana, have no statutory dues (including EPF and ESI) outstanding as on 30.06.2021 and all the statutory dues have been regularly paid and cleared by the Company.
3. This Certificate has been issued at the request of the Company, to whom it is addressed, for the agreed upon purpose only. It should not be used for any other 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 of 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 K P M C & ASSOCIATES
Chartered Accountants



(Sanjay Mehra)
Partner

M. No. 075488

Date: 06.09.2021

Place: New Delhi

UDIN 21075488AAAAHH3777



To,
Relationship Manager
YES BANK Limited
D-12 South Extension Part-II,
New delhi-110049

Subject: Non-Applicability of Section 180 of the Companies Act, 2013 on Private Limited Company

1. We, *M/s KPMC & Associates* Practicing Chartered Accountants, and Membership No. 075488 have reviewed the books of accounts, relevant records and provisional financial statements for the year ended June 30, 2021, of *Krisumi Corporation Private Limited* (the "**Company**"), a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 3rd Floor, Central Plaza Mall, Golf Course Road, Sector -53, Gurgaon.
2. We hereby confirm that pursuant to Ministry of Corporate Affairs (MCA) notification no. 464(E) dated 5th June 2015, Section 180 of the Companies Act 2013 (the "Act") is not applicable to *M/s. Krisumi Corporation Private Limited* (the "Company") since it is a Private Limited Company and not a subsidiary of any Public Limited Company.
3. This Certificate has been issued at the request of the Company, to whom it is addressed, for the agreed upon purpose only. It should not be used for any other 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 of 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 K P M C & ASSOCIATES
Chartered Accountants



(Sanjay Mehra)

Partner

M. No. 075488

Date: 06.09.2021

Place: New Delhi

UDIN 21075488AAAAHG9979

