



INDEPENDENT AUDITOR'S REPORT

To
The Members of
WHITELAND CORPORATION PRIVATE LIMITED,
Gurgaon

Report on the Standalone Financial Statements
Opinion

We have audited the standalone financial statements of **WHITELAND CORPORATION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit and Loss, and the Statement of Cash Flows for the year 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 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, 2021, Profits and its cash flow 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.

Management's Responsibility 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are 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. 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 not 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report to the extent applicable, 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 Statement of Cash Flow 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.
 - e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Clause regarding adequacy of internal financial controls over financial reporting is not applicable as per section 143(3)(i) of the Act.



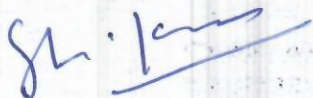
g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- (i) The company does not have any pending litigations which would materially impact its financial position.
- (ii) The company does not have any term contracts including derivative contracts for which there are any material foreseeable losses.
- (iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Shiv Satish & Associates
(Chartered Accountants)

FRN: 025153N



Shiv Bansal
Partner

Membership No. 500273

Place: Gurugram

Date: September 02, 2021



UDIN: 21500273AAAATU3312

ANNEXURE "A" TO THE AUDITORS REPORT

The Annexure referred to in paragraph 2, under the heading "Report on other legal and regulatory requirements" of our report of even date

- i. In respect of its fixed assets :
 - a. The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
 - b. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner (annually), which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical 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 owns immovable properties.
- ii. In respect of its inventories:
 - a. According to the information and explanation given to us that the company has hold land as inventory and investment and other relevant expenses related to land and construction in the end of the year shown under inventory and investment as applicable and the company has been regularly following proper procedure of physical verification of inventories which is reasonable in relation to the size of the company and nature of business.
 - b. According to the information and explanation given to us, the title deeds in regards of inventory i.e. Land is in the name of company itself.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company has not granted any loans, secured or unsecured to companies, firm, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the ACT, Accordingly the paragraph 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable to the company.
- iv. In our opinion and according to the information to the explanations given to us, the company had not given any loans, made investments given guarantees or security which is covered under provisions of section 185 to 186 of the Act during the relevant year. Accordingly, the paragraph 3(iv) of the order is not applicable to the company.
- v. According to the information and explanations provided by the management, we are of the opinion that the company has not accepted any deposits from public covered under section 73 to 76 or any other relevant provisions of the company Act during the relevant



year and rules framed there under accordingly, the paragraph 3(v) of the order is not applicable to the company.

- vi. The Companies (Cost Records and Audit) Rules 2014 prescribed by the central government under sub section (I) of section 148 of the Companies Act, 2013 is not applicable to the services rendered by the company.
- vii. In respect of statutory dues:
 - a) According to the information and explanations given to us and on the basis of our examination of the books of account, the company has been generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income tax, Goods & Service Tax, cess and other material statutory dues with the appropriate authorities except some delay. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, cess, G.S.T, dues were outstanding as on 31st March 2021 for a period of more than six months from the date they become payable.
 - b) According to the information and explanations given to us and on the basis of our examination of the books of account, there are no dues of income tax, sales tax, service tax duty of custom duty, value added tax, G.S.T. which have not been deposited on account of any dispute.
- viii. Based on our audit procedures and on the information and explanations given to us, the company has not been in default for repayment of loan or borrowings from Bank, Financial Institutions, Government or dues to Debenture holders.
- ix. The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Based on our audit procedures and according to information and explanations given by the management, no term loans were applied for the purpose for which they were obtained.
- x. According to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers/ employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us and based on our examination of the records of the company, managerial remuneration as specified in section 197 of the Companies Act, 2013 is not applicable on the company.
- xii. In our opinion and according to the information and explanations given to us, the company is not a nidhi company. Accordingly, paragraph 3 (xii) of the order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance



with sections 177 and 188 of the companies Act, 2013 where applicable and details of such transaction have been disclosed in the financial statements as required by the applicable accounting standards.

- xiv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares, but has made allotment of fully convertible debentures during the year. the requirement of Section 42 of Companies Act, 2013 have been complied with and the amount raised has been used for the purpose for which the funds were raised.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of the companies Act, 2013. Accordingly, paragraph 3 (xv) of the order is not applicable.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3 (xvi) of the order is not applicable.

Shiv Satish & Associates
(Chartered Accountants)
FRN: 025153N



Shiv Bansal
Partner
Membership No. 500273



Place: Gurugram
Date: September 02, 2021

UDIN: 21500273AAAATU3312

WITELAND CORPORATION PRIVATE LIMITED
CIN:U70109HR2021PTC092905


BALANCE SHEET AS AT 31ST MARCH 2021

<u>PARTICULARS</u>	<u>NOTE NO</u>	<u>As At</u> <u>31/03/2021</u>
<u>EQUITY AND LIABILITIES</u>		
<u>Shareholder's Funds</u>		
Share Capital	2	1,00,00,000
Reserve & Surplus	3	2,21,35,005
<u>Non Current Liabilities</u>		
Long Term Borrowings	4	15,50,00,000
<u>Current Liabilities</u>		
Short Term Borrowings	5	3,50,00,000
Other Current Liability	6	54,40,264
Short Term Provision	7	75,00,000
TOTAL		23,50,75,269
<u>ASSETS</u>		
<u>Non Current Assets</u>		
Non current investment	8	6,52,54,733
<u>Current Assets</u>		
Inventory	9	12,98,06,270
Trade Receivable	10	3,54,00,000
Cash & Cash Equivalents	11	46,14,266
TOTAL		23,50,75,269
Significant Accounting Policies	1	

The Accompanying notes are an integral part of this Financial Statements

For Whiteland Corporation Private Limited

As Per our Report of Even Dated attached
For Shiv Satish & Associates
Chartered Accountants
FRN: 025153N


Shiv Bansal
Partner
M.No. 500273



Dated: Septemeber 02, 2021
Place: Gurugram

For WHITELAND CORPORATION PRIVATE LIMITED


Viren Mehta
DIN- 8406364
Director/Authorised Signatory

For WHITELAND CORPORATION PRIVATE LIMITED


Krishan Kumar
DIN-09223083
Director/Authorised Signatory

WHITELAND CORPORATIONS PRIVATE LIMITED
CIN:U70109HR2021PTC092905

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING MARCH 31,2021

PARTICULARS	NOTE NO	For the Year Ended 31/03/2021
Revenue From Operations	12	3,00,00,000
Total Revenue		3,00,00,000
Expenses		
Other Expenses	13	3,64,995
Total Expenses		3,64,995
Profit before tax		2,96,35,005
Tax Expenses		
i) Current Tax		75,00,000
ii) Previous year Tax		
iii) Deferred Tax		
Profit /(Loss) for the period After Tax		2,21,35,005
Earning Per Share	14	
(1) Basic		221.35
(2) Diluted		221.35
Significant Accounting Policies	1	

The Accompanying notes are an integral part of this Financial Statements

As Per our Report of Even Dated attached
For Shiv Satish & Associates
Chartered Accountants
FRN: 025153N

Shiv Bansal
Partner
M No. 500273

Dated: Septemeber 02, 2021
Place: Gurugram



For Whiteland Corporation Private Limited

Viren Mehta
DIN- 8406364
Director

Director/Authorised Signatory

For WHITELAND CORPORATION PRIVATE LIMITED

Krishan Kumar
DIN-09223083
Director

Director/Authorised Signatory

M/s. Whiteland Corporation Private Limited
CASH - FLOW STATEMENT
For the year ended on 31st March, 2021

S. No.	Description	For the year ended March,31,2021	
		Amount (Rs.)	
a)	Cash Flow from Operating Activities		
	Profit / (Loss) before Tax as per Profit & Loss Account		2,21,35,005
	Add:-		
	Depreciation		-
	Less:-		
	Profit on Sales of Fixed Assets		-
	Operating Profit (Loss) before Working Capital Changes		2,21,35,004
	Add:-		
	(Increase) / Decrease in Inventories	(12,98,06,270)	
	(Increase) / Decrease in Loans and Advances, Other Current Assets	(3,54,00,000)	
	Increase / (Decrease) in Current Liabilities and Provisions	1,29,40,265	(15,22,66,005)
	Cash Generated from / (used in) Operations		(13,01,31,001)
	Direct Taxes Income Tax & MAT etc		
	Net Cash Flow from / (used in) Operating Activities (A)		(13,01,31,001)
b)	Cash Flow from Investing Activities		
	Purchase of Property		(6,52,54,733)
	Net Cash Flow from / (used in) Investment Activity (B)		(6,52,54,733)
c)	Cash Flow from Financing Activity		
	Share Capital		1,00,00,000
	Receipt/Payment of Borrowings (Net)		19,00,00,000
	Net Cash from / (used in) Financing Activity (C)		20,00,00,000
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)		46,14,266
	Cash & Cash Equivalents as on 31-Mar-21		46,14,266

Notes :

- The above Cash flow statement has been prepared under the indirect method setout in AS-3 issued by the Institute of Chartered Accountants of India.
- 1 Accountants of India.
 - 2 Figures in brackets indicate cash outflow.

As Per our Report of Even Dated attached
For Shiv Satish & Associates
Chartered Accountants
FRN: 025153N

Shiv Bansal

Shiv Bansal
Partner
M.No. 500273



Dated: Septemeber 02, 2021
Place: Gurugram

For Whiteland Corporation Private Limited

For WHITELAND CORPORATION PRIVATE LIMITED

Viren Mehta
DIN- 8406364
Director

Krishan Kumar
DIN-09223083
Director
Director/Authorised Signatory

WHITELAND CORPORATION PRIVATE LIMITED
CIN:U70109HR2021PTC092905
ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Note No. : 1

A. Accounting Policies

1. General :-

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

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

3. Fixed Assets :-

Fixed 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.

4. Depreciation :-

Depreciation on all tangible fixed assets is provided on the written down value (WDV) based on the estimated useful life of the assets as specified in Schedule II to the Companies Act, 2013. Depreciation on addition to fixed assets is provided on pro-rata basis from the date the assets are acquired. Depreciation on sale/deduction from fixed assets is provided for up to the date of sale, deduction as the case may be.

5. Investment:-

Investments are stated at cost or NRV, whichever is less in the books of accounts.

6. VAT and GST

VAT and GST are not routed through Profit and Loss Account.

7. Inventories

Inventories are valued at Cost or NRV, whichever is less

8. 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. Deferred tax Provision 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 as of the balance sheet date.

9. Events occurring after Balance Sheet Date:-

No Significant events which could affect the financial position as on 31.03.2021 to a material extent have been reported by the assessee, after the balance sheet date till date of signing the report.

10. Prior Period and Extraordinary Items

There are no material changes which arise in current period on account of error or omission in the preparation of financial statement of one or more prior period.

11. Borrowing Cost

Borrowing cost are recognized as expenses in the year in which they are incurred.

12. Foreign Exchange Transaction

No Foreign Transaction made during the year

For WHITELAND CORPORATION PRIVATE LIMITED

For WHITELAND CORPORATION PRIVATE LIMITED

Vinay Mehta
Director/Authorised Signatory

Rajesh Kumar
Director/Authorised Signatory



(B) Notes on Accounts

1. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
2. Since company is incorporated as on 12th February 2021, So no previous year figures have been shown.
3. Amount shown as Non current investment comprises of 10 units out of total 34 available units measuring area of 1255.66 Sqm out of total area of 3753.45 Sqm, which management intends to keep it with itself in future for certain purposes which is subject to change in future due to unforeseen circumstances.
4. Expenditure in foreign currency : Nil
5. Earnings in foreign exchange : Nil
6. Related Party disclosure & Transactions (AS-18)

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Viren Mehta (Director)
2. Subham (Director)
3. Krishan Kumar (Director)

(II) Company having common control

- 1 Arsh Construction and Engineering Private Limited

(B) Related Party Transactions

S.No	Particulars	Company having common control
		31.03.2021
1	Transaction during the year	
(i)	Arsh Construction and Engineering Private Limited (Loan Taken)	3,50,00,000
2	Balances	
(i)	Arsh Construction and Engineering Private Limited (Loan balances)	3,50,00,000

As Per our Report of Even Dated attached

For Shiv Satish & Associates

Chartered Accountants

FRN:025153N

Shiv Bansal
Partner

M. No. 500273

Dated: September 02, 2021

Place: Gurugram



For Whiteland Corporation Private Limited

For WHITELAND CORPORATION PRIVATE LIMITED

Viren Mehta
DIN- 8406364
Director/Authorised Signatory

For WHITELAND CORPORATION PRIVATE LIMITED

Krishan Kumar
DIN-09223083
Director/Authorised Signatory

WHITELAND CORPORATIONS PRIVATE LIMITED

CIN:U70109HR2021PTC092905

Notes to Financial Statements for the Financial Year ended 31-03-2021

Note-2

Share Capital	As At 31/03/2021
Authorised Share Capital Authorised Share capital 25,00,000 Equity share @ Rs. 10 /-each	2,50,00,000
Issued, Subscribed & Paid Up Capital Issued, Subscribed & Paid-up Capital 1000,000 Equity share fully Paid up @ Rs. 10 each.	1,00,00,000
Total	1,00,00,000

a) Reconciliation of Equity Shares outstanding at the beginning & end of the reporting year

Reconciliation	AS AT 31-03-2021	
	Nos. of Shares	Amount
Shares outstanding at the beginning of the year		
Shares issued during the year	10,00,000	1,00,00,000
Shares bought back during the year	-	-
Shares outstanding at the end of year	10,00,000	1,00,00,000

b) Terms/Right attached to equity shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.

c) Detail of Share Holders holding more than 5% shares in the company

S. No.	Name of Share Holders	AS AT 31-03-2021	
		Nos. of Shares	% Holding
1	Navdeep	9,00,000	900
2	Atam Prakash	1,00,000	100

Note-3

Reserve & Surplus	As At 31/03/2021
Balance As per Last Financial Statements	-
Profit/Loss for the year	2,21,35,005
Total	2,21,35,005

Note-4

Long Term Borrowings	As At 31/03/2021
0% Compulsory Convertible Debentures*	15,50,00,000
Total	15,50,00,000

Note: During the Financial Year 2020-21, the Company has issued compulsory convertible debentures worth Rs 15.5 crores carrying no interest and convertible in to the equity shares in 7 Years

Note-5

Short Term Borrowings	As At 31/03/2021
Loan From Related Party	3,50,00,000
Others	-
Total	3,50,00,000



For WHITELAND CORPORATION PRIVATE LIMITED

Vinod Mehta
Director/Authorised Signatory

For WHITELAND CORPORATION PRIVATE LIMITED

Director/Authorised Signatory

Note-6

Other Current Liabilities	As At 31/03/2021
GST Payable	54,00,000
Other Payable	40,264
Total	54,40,264

Note-7

Short Term Provision	As At 31/03/2021
Provision for Income Tax	75,00,000
Total	75,00,000

Note-8

Non Current Investment	As At 31/03/2021
Non current investment in Property	6,52,54,733
Total	6,52,54,733

Note-9

Inventory	As At 31/03/2021
Land	12,98,06,270
Total	12,98,06,270

Note-10

Trade Receivable (Unsecured & Considered goods)	As At 31/03/2021
Exceeding six months	-
Others	3,54,00,000
Total	3,54,00,000

Note-11

Cash & Cash Equivalents	As At 31/03/2021
Balance in Current Bank A/c	46,14,266
Total	46,14,266

For WHITELAND CORPORATION PRIVATE LIMITED

Vinod Mehta
Director/Authorised Signatory

(Signature)
Director/Authorised Signatory



WHITELAND CORPORATIONS PRIVATE LIMITED

CIN:U70109HR2021PTC092905

Notes to Financial Statements for the Financial Year ended 31-03-2021

Note-12	
Revenue From Operating Operations	For The Year Ended 31/03/2021
Sale	3,00,00,000
Total	3,00,00,000

Note-13	
Other Expenses	For The Year Ended 31/03/2021
Pre Operative Expenses	3,19,926
Legal & Professional Expenses	35,000
Telephone Expense	2,526
Travelling and Conveyance Expenses	4,848
Other Expenses	2,695
Total	3,64,995

Note-14	
Earning Per Share	For The Year Ended 31/03/2021
Net Profit After Tax	2,21,35,005
Basic/ Weighted Average No of Shares outstanding during the year	1,00,000
Basic Earning Per Share	221.35
Diluted Earning Per Share	221.35

For WHITELAND CORPORATION PRIVATE LIMITED


Director/Authorised Signatory

For WHITELAND CORPORATION PRIVATE LIMITED


Director/Authorised Signatory