

**26-June-2024**

**The General Manager**  
**Department of Corporate Services,**  
**BSE Limited,**  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400001

**Re: In reference to your email dated 24<sup>th</sup> June, 2024 regarding discrepancies in the**

**NENAWATI AND ASSOCIATES**  
Chartered Accountants



14-15, BRIJ VIHAR PULLA,  
UDAIPUR RAJASTHAN 313001  
Ph. 9414166048, 294-2980948



**NENAWATI AND ASSOCIATES**  
Chartered Accountants



14-15, BRIJ VIHAR PULLA,  
UDAIPUR RAJASTHAN 313001  
Ph. 0414100048, 204-2080048  
e-mail : nenawati2011@gmail.com

**NENAWATI AND ASSOCIATES**  
Chartered Accountants



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UDAIPUR RAJASTHAN 313001  
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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, but not for the purpose of





(d) The company was unable to run the Main Plant of the Company due to scarcity of funds. No