



Periwal & Co
Chartered Accountants

220, First Floor, Vinoba Puri
Lajpat Nagar -II, New Delhi -110024
Cell-+91-8595207615
E-Mail: cashivaperiwal@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of **Gras Skill Foundation**

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **Gras Skill Foundation** ("the company"), which comprise the balance sheet as at 31st March 2021, and the statement of Income and Expenditure for the year then 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 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, and its surplus 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 thereunder, 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.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 implementation and maintenance of 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



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. The Companies (Auditor's Report) Order, 2015 (CARO) issued by the Central Government in terms of Section 143 of the Companies Act, 2013 is not applicable to the Company in terms of Clause 1(2)(iii) of the Order.

2. As required by Section 143(3) of the Act, we report 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 and the Statement of Income and expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements generally comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(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) 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 has disclosed the impact of pending litigations on its financial position in its financial statements-refer note 22 to financial statements
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



iii. The Company is section 8 Company and it intends to prohibit the payment of any Dividend to its' Members. Hence the question of unpaid/unclaimed dividend to be transferred to the investor education and protection fund by the company does not arise.

For Periwal & Co.
Chartered Accountant
Firm Reg. No.: 027259N



Place of Signature: New Delhi
Date: November 30, 2021

(CA Shiva Periwal)
Membership No. 422929
UDIN. 22422929AAAABQ9357

GRAS SKILLS FOUNDATION

CIN No.: U80903DL2014NPL271758

F0, Ground Floor, The Mira Corporate Suites Plot No 1 & 2, Ishwar Nagar, Mathura Road

New Delhi-110065

Balance Sheet as at 31st March, 2021

(Amount in Rs.)

Particulars	Note No	Figures as at 31.03.2021	Figures as at 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share capital	2	100,000	100,000
(b) Reserves and surplus	3	(228,955)	(205,482)
(2) Current Liabilities			
(a) Trade Payable	4	1,073,696	346,952
(b) Other current liabilities	5	2,197,428	6,878,177
Total		3,142,169	7,119,647
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipments (PPE)			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(2) Current assets			
(a) Trade receivables	6	105,010	3,576
(b) Cash and bank balances	7	2,726,569	1,670,736
(c) Short term loan & advances	8	310,590	5,445,335
Total		3,142,169	7,119,647

Notes forming integral part of the Financial Statements

1-21

As per our report of even date attached

For Periwal & Co.

Chartered Accountants

Firm Reg. No.: 027259N

CA Shiva Periwal

Proprietor

Membership No. : 422929

UDIN No.22422929AAAABQ9357

Place: New Delhi

Date:-30-Nov-2021

For and on behalf of Board of Directors of
Gras Skills Foundation

(Director)

Gautam Sen Gupta

DIN No: 02127517

(Director)

Deepak Malhotra

DIN No.: 09363858

GRAS SKILLS FOUNDATION
CIN No.: U80903DL2014NPL271758

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Statement of Income & Expenditure for the year ended 31st March, 2021

Particulars	Note No	Figures for the year ending on 31.03.2021	Figures for the year ending on 31.03.2020
I. Revenue from operations	9	9,056,960	4,840,225
II. Other Income	10	105,000	4,213,001
III. Total Revenue (I + II)		9,161,960	9,053,226
IV. Expenses:			
Cost of Services	11	5,293,925	6,950,250
Employee benefits expenses	12	3,051,538	1,081,904
Other expenses	13	839,971	1,014,342
Total Expenses		9,185,434	9,046,496
V. Surplus before tax (III-IV)		(23,474)	6,730
VI. Tax expense:			
(1) Current tax			9,619
(2) Deferred tax		-	-
(3) Income Taxes of earlier years		-	-
VII. Surplus/(Deficit) for the period (V - VI)		(23,474)	(2,889)
VIII. Earning per equity share	18		
(1) Basic		(0.23)	(0.03)
(2) Diluted		(0.23)	(0.03)

Notes forming integral part of the Financial Statements

1-21

As per our report of even date attached
For Periwal & Co.
Chartered Accountants
Firm Reg. No.: 027259N

CA Shiva Periwal
Proprietor
Membership No. : 422929
UDIN No.22422929AAAABQ9357
Place: New Delhi
Date:-30-Nov-2021



For and on behalf of Board of Directors of
Gras Skills Foundation

Gautam Sen Gupta
(Director)
Gautam Sen Gupta
DIN No: 02127517

Deepak Malhotra
(Director)
Deepak Malhotra
DIN No.: 09363858

GRAS SKILLS FOUNDATION
CIN No.: U80903DL2014NPL271758

**F0, Ground Floor, The Mira Corporate Suites Plot No 1 & 2, Ishwar Nagar, Mathura Road
New Delhi-110065**

Significant accounting policies and notes forming part of the Financial Statements for the year ended 31st March, 2021

Note 1 : Significant Accounting Policies

a) Accounting Principles

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, except mentioned otherwise. These financial statements have been prepared to comply in all material aspects with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, and the other relevant provisions of the Companies Act, 2013 and provisions of Companies Act 1956, to the extent applicable.

b) Use of Estimates:

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Example of such estimates include provisions for doubtful debts, employee benefits, provision for income taxes, the useful lives of depreciable fixed assets, etc.

c) Revenue Recognition:

- i) Revenue from fees is recognised on accrual basis.
- ii) Interest income is recognised using the time proportion method on accrual basis
- iii) Dividend Income in respect of shares held as Investment is recognised when the right to receive the same is established.

d) Property, Plant and Equipments

i) On amendment of Accounting Standard, the Company has adopted Cost Model and subsequently Property, Plant and Equipments are carried at cost of acquisition less accumulated depreciation and/or accumulated impairment loss if any. Cost of acquisition is inclusive of freight, duties, taxes (apart from duties & taxes which are cenvatable) and other incidental expenses of bringing the asset to its working condition for its intended use; Any trade discounts and rebates are deducted in arriving at the purchase price.

ii) Depreciation on Assets has been provided on pro-rata basis to the extent of depreciable amount under Written Down Value Method, over the estimated useful lives of assets which are stated in part C of Schedule II of the Companies Act, 2013. Intangible assets are amortised over their estimated useful lives.



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Significant accounting policies and notes forming part of the Financial Statements for the year ended 31st March, 2021

iii) Assets residual values and useful lives are reviewed at each financial year end considering the physical condition of the assets and benchmarking analysis or whenever there are indicators for review of residual value and useful life. Changes in the expected useful life of assets are treated as change in accounting estimates.

iv) The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Income and expenditure on the date of disposal or retirement

e) Investments:

i) Investments are classified into current investments and non-current investments.

ii) Current investments are stated at cost or fair market value, whichever is lower, on individual investment basis.

iii) Non-current investments are normally carried at cost. Provision for diminution, other than temporary, in the value of investments is made on individual investment basis.

f) Employees Benefits:

i) Short Term Employees' benefits such as salaries, wages, other employee benefit, contributions to Provident Fund and ESI Fund are charged to the Statement of Income and Expenditure as and when incurred.

ii) The Company provides for gratuity liability based on valuation done by an independent actuary

iii) Short term compensated absences is not provided for because the leave are unaccumulated.

Post Employment Benefits

The Company provides for gratuity liability based on valuation done by an independent actuary.

g) Intangible Assets:

An intangible asset is recognised only when it is expected that future economic benefit from the asset will flow to the organization and cost of the asset can be measured reliably. An intangible asset is recognised at cost and is amortized over its estimated useful life. Other expenses not meeting the recognition criteria as defined above is charged to statement of Income and Expenditure.

h) Taxation:



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Significant accounting policies and notes forming part of the Financial Statements for the year ended 31st March, 2021

i) The current charge for Income Tax is calculated in accordance with the relevant tax regulations applicable to the company.

ii) Deferred tax liability is recognized, subject to consideration of prudence, on timing difference being the difference between taxable incomes and accounting income that originates in one year and is capable of reversal in one or more subsequent year and is measured using tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

iii) Deferred tax assets in situation where unabsorbed depreciation and carry forward loss exists are recognized only to the extent there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

i) Borrowing Costs

Borrowing costs that are attributable to acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for intended use. All other borrowing costs are charged to the Statement of income & expenditure.

j) Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of income and expenditure.

k) Earnings Per Share

i) Basic earnings per share are calculated by dividing the net surplus or deficit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

ii) Diluted earnings per share is calculated by dividing the net surplus attributable to equity shareholders by the weighted average number of equity shares outstanding during the year (adjusted for the effects of dilutive potential equity share).

l) Contingencies and Events occurring after the Balance Sheet date



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CIN No.: U80903DL2014NPL271758

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Significant accounting policies and notes forming part of the Financial Statements for the year ended 31st March, 2021

- i) Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.
- ii) Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognised when it is probable that a liability has been incurred, and the amount can be estimated reliably.
- iii) Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.



GRAS SKILLS FOUNDATION

CIN No.: U80903DL2014NPL271758

F0, Ground Floor, The Mira Corporate Suites Plot No 1 & 2, Ishwar Nagar, Mathura Road New Delhi-110065

Notes forming part of Financial Statements

Amount (in Rs.)

Particulars	Figures as at 31.03.2021	Figures as at 31.03.2020
Note 2: Share Capital		
<u>Authorised Share Capital</u>		
10,000(P.Y. 10,000) equity shares @ Rs. 10/- each	100,000	100,000
<u>Issued, Subscribed & Paid up Share Capital</u>		
10,000(P.Y. 10,000) equity shares @ Rs. 10/- each	100,000	100,000
	100,000	100,000

(a) Reconciliation of Shares Outstanding

Equity Shares	As at 31-Mar-21 Nos .	As at 31-Mar-21 Amount (Rs.)	As at 31-Mar-20 Nos .	As at 31-Mar-20 Amount (Rs.)
Shares outstanding at the beginning of period	10,000	100,000	10,000	100,000
Add: Issued during the year	-	-	-	-
Add: Preference shares converted into equity shares	-	-	-	-
Less: Bought Back during the year	-	-	-	-
Shares outstanding at the end of period	10,000	100,000	10,000	100,000

(b) Number of shares held by each shareholder holding more than 5 % shares in company are as follows:

Equity Shares

Name of the shareholder	% of shares as on 31.03.2021	No. of shares as on 31.03.2021	% of shares as on 31.03.2020	No. of shares as on 31.03.2020
Mr. Ajay K Swarup	50.00%	5,000	50.00%	5,000
Mr. Gautam Sen Gupta	50.00%	5,000	50.00%	5,000
Total	100.00%	10,000	100.00%	10,000

(c) Terms/rights attached to equity shares

Voting

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 and rank pari passu.

Liquidation

As per Clause 10 of Memorandum of Association (MoA) of the Company, If upon the winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the sum shall not be distributed amongst the members of the company but shall be given or transferred to such other company having objects similar to the object of this company, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to the Rehabilitation and Insolvency Fund formed under section 269 of the Act.

The Company has only one class of equity shares having face value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, in proportion of their shareholding, after distribution of all preferential amounts, if any.



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CIN No.: U80903DL2014NPL271758

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Notes forming part of Financial Statements

Particulars	Figures as at 31.03.2021	Figures as at 31.03.2020
Note 3: Reserves & Surplus		
Surplus		
Opening Balance	(205,482)	(202,594)
Add: Transferred from Statement of income & expenditure	(23,474)	(2,889)
Closing Balance	(228,955)	(205,482)
Note 4: Trade Payables		
-Due to Micro & Small enterprises (refer note 19)	-	-
-Others	1,073,696	346,952
	1,073,696	346,952
Note 5: Other Current Liabilities		
Statutory Obligation Payable	432,602	158,212
Advance Received from Customers	-	5,000,000
Audit Fee Payable	20,000	17,000
Employee Benefits Payable	208,893	232,343
Project Expenses Payable	243,464	1,152,602
Expenses Payable	-	123,700
Other Liabilities	1,292,469	194,320
	2,197,428	6,878,177
Note 6: Trade Receivables		
<u>Unsecured, considered good</u>		
Debts outstanding for a period exceeding six months	-	-
Other debts	105,010	3,576
	105,010	3,576
Note 7: Cash & Bank Balances		
Cash & Cash Equivalents		
Cash on hand	961	961
Balances with Banks		
-In Current Accounts	2,725,608	1,669,775
	2,726,569	1,670,736
Note 8: Short Term Loans and Advances		
Inter Corporate Deposit-related party	-	4,969,874
Security Deposit	280,000	380,000
Staff Imprest	25,000	58,000
Income Tax refund-Current Year	5,590	37,461
	310,590	5,445,335



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GRAS SKILLS FOUNDATION
CIN No.: U80903DL2014NPL271758
F0, Ground Floor, The Mira Corporate Suites Plot No 1 & 2, Ishwar Nagar, Mathura Road
New Delhi-110065

Notes forming part of Financial Statements

Particulars	Figures for the year ending on 31.03.2021	Figures for the year ending on 31.03.2020
Note 9: Revenue from Operations		
Sale of services		
-Fee	9,000,000	4,240,320
-Other Projects	56,960	599,905
	9,056,960	4,840,225
Note 10: Other Income		
Certification Fee	-	3,001
Donations received	-	4,210,000
Liability Written Back	105,000	-
	105,000	4,213,001
Note 11: Cost of Services		
Assessment Expense	-	208,500
Project Expenses	2,394,990	6,459,685
Survey Expenses	2,000	182,065
Course Study Material	2,896,935	100,000
	5,293,925	6,950,250
Note 12: Employee Benefit Expenses		
Salaries & wages	3,051,538	1,081,904
	3,051,538	1,081,904
Note 13: Other Expenses		
Payment to auditors		
- Audit Fees	20,000	17,000
- GST	-	-
Application fee	-	6,000
Bank Charges	1,458	956
Business Promotion	18,825	-
Boarding & Lodging	-	32,531
Bad Debts	3,576	-
Conveyance	10,270	17,885
Electricity Exp.	86,105	-
Fees, Rates & Taxes	-	24,228
Festival Expenses	-	43,997
Interest on TDS	16,403	12,438
Legal & Professional Charges	65,313	767,433
Membership & Subscription	-	5,000
Miscellaneous Expenses	5,220	3,886
Office maintenance	232,006	-
Printing & Stationary	60,239	4,200
Rent	112,000	-
Staff Welfare	24,515	-
Telephone expense	60,693	4,057
Tour & Travelling	123,348	74,731
	839,971	1,014,342



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Note 14 : Contingent Liabilities & Commitments

Amount (Rs.)

Particulars	Figures for the year ending on 31.03.2021	Figures for the year ending on 31.03.2020
Nil	-	-

Note 15:

Note 16 : Related parties

Name of Related Parties

1. Key Management Personnel:

- a) Ajay Kumar Swarup b) Gautam Sengupta

2. Enterprises over which KMP have significant influence:

- a) Gras Education & Services Pvt Ltd b) India Paryavaran Sahayak Foundation

Amount (Rs.)

	Key Management Personnel	Enterprises over which KMP have significant influence
I. Transaction during the year		
Project Expenses	- P.Y. NIL	- P.Y. 5,70,000
Reimbursement of Expenses	- P.Y. NIL	5,777,712 P. Y. NIL
Expenses recovered	- P.Y. NIL	21,000 P. Y. NIL
Loan Given	- P.Y. NIL	1,039,401 P.Y. 1,76,435
Loan repayment received	- P.Y. NIL	1,449,694 P.Y. 29,06,561
II. Balances outstanding at the end of the year		
Share Capital	100,000 P.Y. 1,00,000	- P.Y. NIL



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Notes forming part of the Financial Statements for the year ended 31st March, 2021

Other Payables	-	1,197,131
	P.Y. NIL	P.Y. NIL
Loan Receivables	-	-
	P.Y. NIL	P.Y. 49,69,874

Note 17 : Current Assets, Current Liabilities, Loans and Advances

- i) Sundry Debtors, Trade Payables, Loans and Advances are subject to confirmation and consequential adjustment, if any.
- ii) In the opinion of management, the net realizable value of Current Assets, Loans & Advances is not less than value shown in the Balance Sheet.

Note 18 : Earning Per Share

Particulars	Amount for year ending on 31.03.2021	Amount for year ending on 31.03.2020
a) Surplus/(Deficit) attributable to Equity Share holders	(23,474)	(2,889)
b) Weighted average number of Shares outstanding during the year		
a) Basic	100,000	100,000
b) Diluted	100,000	100,000
Earning Per Share		
-Basic Earnings/(Loss) per share	(0.23)	(0.03)
-Diluted Earnings/(Loss) per share	(0.23)	(0.03)

Note 19 :

None of the suppliers has informed the company about its status under Micro, Small & Medium Enterprises Development Act, 2006; as such information/details required by Notification No. GSR 1022(E) dated 11th October, 2018 issued by the Ministry of Company Affairs cannot be furnished.

Note 20 :

Previous year figures have been regrouped, wherever required.

Note 21 :

Note 1 to 21 form an integral part of the Balance Sheet as at 31st March, 2021, the Statement of Surplus and Deficit for the year ended on that date.

As per our report of even date attached
For Periwal & Co.
Chartered Accountants

For and on behalf of Board of Directors of
FOR GRAS SKILLS FOUNDATION



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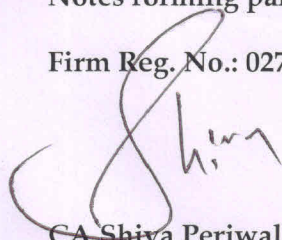
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GRAS SKILLS FOUNDATION
CIN No.: U80903DL2014NPL271758

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Notes forming part of the Financial Statements for the year ended 31st March, 2021

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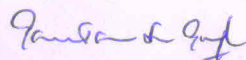
CA Shiva Periwal
Proprietor

Membership No. : 422929

UDIN No.22422929AAAABQ9357

Place: New Delhi

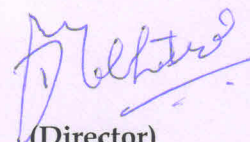
Date:-30-Nov-2021



(Director)

Gautam Sen Gupta

DIN No: 02127517



(Director)

Deepak Malhotra

DIN No.: 09363858