

INTERNATIONAL BAMBOO ASSOCIATION

PAN: AAFCI7571Q

COMPANY AUDIT REPORT

UDIN: 23300142BGXOXN1771

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	29/09/2023



NAND KISHORE GUPTA & CO

Chartered Accountants

M.no 9711521633 Email: cankgupta@hotmail.com

Nand Kishore Gupta & Co.

Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INTERNATIONAL BAMBOO ASSOCIATION

Report on the audit of the Financial Statements

We have audited the financial statements of **INTERNATIONAL BAMBOO ASSOCIATION** ('the Company'), which comprise the Balance Sheet as at 31 March, 2023, the statement of Profit and Loss and statement of cash flow for the year ended, and notes to the financial statement, 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 **Companies Act, 2013** ('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, 2023, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Emphasis of matter

The company's net worth is negative and the company has also taken Unsecured loans from the directors. As per the management the company is still a going concern entity because it is in process of identifying new plans to improve the performance of the company.

Instead of the above factors there is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on going concern basis.

Information other than the financial statements and Auditors' Report thereon

The company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statement does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report fact. We have nothing to report in this regards.

Responsibilities of Management and Those Charged with Governance for the 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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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 also 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.
- 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.

Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;



(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

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, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements 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 March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d(i). The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other



persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representation under sub-clause (i) and (ii) contain any material misstatement.

(iv) The company has not declared or paid any dividend during the year in contravention of the provision of section 123 of the companies Act, 2013.

h. With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act, in our opinion and according to the information and explanation given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a Private Limited Company.

For NAND KISHORE GUPTA & CO
Chartered Accountants



Nand Kishore Gupta

Nand Kishore Gupta

UDIN: **23300142BGXOXN1771**

Place: Delhi

Date: 29/09/2023

INTERNATIONAL BAMBOO ASSOCIATION

Balance Sheet as on 31.03.2023

(Amounts in Rupees)

Particulars		Note No.	Figures as on 31.03.2023	Figure as on 31.03.2022
I	EQUITY AND LIABILITIES			
1	Shareholders Funds			
a.	Share Capital	4	1,00,000.00	1,00,000.00
b.	Reserves and Surplus	5	(30,000.00)	(30,000.00)
c.	Money Received against Share Warrants		-	
	TOTAL(A)		70,000.00	70,000.00
2	Share application money pending allotment		-	
3	Non- Current Liabilities			
a.	Long Term Borrowings	6	-	-
b.	Deffered Tax Liabilities(Net)	7	-	-
c.	Other Long Term Liabilities	8	-	-
d.	Long Term Provisions		-	
e.	Government Grants		-	
	TOTAL(B)		-	-
4	Current Liabilities			
a.	Short Term Borrowings		-	-
b.	Trade Payables	9	-	-
c.	Other Current Liabilities	10	30,000.00	30,000.00
d.	Short Term Provisions	11	-	-
	TOTAL (C)		30,000.00	30,000.00
	TOTAL (A)+ (B) + (C)		1,00,000.00	1,00,000.00
II	ASSETS			
	Non-Current Assets			
1	a. Fixed Assets			
	i. Tangible Assets	21	-	-
	b. Non-Current Investments	-	-	-
	d. Long Term Loans and Advances	-	-	-
	e. Other non-current assets	-	-	-
	TOTAL (A)		-	-
2	Current Assets			
a.	Current Investments	-	-	-
b.	Inventories	-	-	-
c.	Trade Receivables	12	-	-
d.	Cash and Cash Equivalents	13	1,00,000.00	1,00,000.00
e.	Short Term Loans and Advances	14	-	-
f.	Other Current Assets	15	-	-
	TOTAL(B)		1,00,000.00	1,00,000.00
	TOTAL (A+B)		1,00,000.00	1,00,000.00

The Notes No. 1 to 35 are integrated part of these Financial Statements

As per our Report of even date attached.

For NAND KISHORE GUPTA & CO
CHARTERED ACCOUNTANTS

FRN-0327326E



NAND KISHORE GUPTA

Chartered Accountant

M.No.300142

DELHI

Date: 29/09/2023



For INTERNATIONAL BAMBOO ASSOCIATION

SD/

PRADEEP NAMDEO

Director

Din 05272209

SD/

SAHASHA NAMDEO

Director

Din 06746773

 

INTERNATIONAL BAMBOO ASSOCIATION
Statement of Income and expenditure for the Year Ending 31, March 2023

(Amounts in Rupees)

Particulars	Note No.	Figures as on 31.03.2023	Figure as on 31.03.2022
I Revenue from operations	16	-	-
II Other Income	17	-	-
III Total Revenue (I+II)		-	-
IV Expenses:			
Cost of Material Consumed		-	-
Purchases of Stock in Trade		-	-
Changes in inventories of Finished Goods , WIP and Stock in trade		-	-
Operational Expenses	18	-	-
Employee Benefit Expenses	19	-	-
Finance Costs	20	-	-
Depreciation	21	-	-
Other expenses	22	-	15,000.00
TOTAL EXPENSES		-	15,000.00
V Profit before exceptional Items and Tax (III-IV)		-	(15,000.00)
VI Exceptional Items		-	-
VII Profit before extraordinary Items and Tax (III-VI)		-	(15,000.00)
VIII Extraordinary Items		-	-
IX Profit before tax (VII-VIII)		-	(15,000.00)
X Tax Expenses			
1. Current Tax		-	-
2. Deferred Tax		-	-
XI Profit/(Loss) for the period from continuing operations		-	(15,000.00)
XII Profit/(Loss) from discontinuing operations		-	-
XIII Tax Expense of discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XIV		-	-
XV Profit/(Loss) for the Period (XI+XIV)		-	(15,000.00)
XVI Earning per equity Share of Face Value Rs. 10/- each			
1. Basic		-	(1.50)
2. Diluted		-	(1.50)

The Notes No. 1 to 35 are integrated part of these Financial Statements
As per our Report of even date attached.

For NAND KISHORE GUPTA & CO
CHARTERED ACCOUNTANTS
FRN-0327326E

Nand Kishore Gupta
NAND KISHORE GUPTA
Partner
M.No.300142
DELHI
Date: 29/09/2023



For INTERNATIONAL BAMBOO ASSOCIATION

SD/ *Pradeep*
PRADEEP NAMDEO
Director
Din 05272209

SD/ *Sahasra Namdeo*
SAHASHA NAMDEO
Director
Din 06746773

NOTE 4 : Share Capital

AUTHORIZED:	As on 31-03-2023		As on 31-03-2022
Particulars	Number	Amount	Amount
AUTHORIZED:			
Equity Shares of Rs. 10/- each	10,000.00	10,000.00	10,000.00
Preference Shares of Rs. 10/- each	-	-	-
Issued, Subscribed & Fully Paid up			
Equity Shares of Rs. 10/- each	10,000.00	1,00,000.00	1,00,000.00
Preference Shares of Rs. 10/- each	-	-	-
TOTAL	10,000.00	1,00,000.00	1,00,000.00

4.1 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

Particulars	As on 31-03-2023		As on 31-03-2022
	Number	Amount	Amount
Shares outstanding at the beginning of the year	10,000.00	1,00,000.00	-
Share issued during the year	-	-	1,00,000.00
Shares outstanding at the end of the year	10,000.00	1,00,000.00	1,00,000.00

Details of Equity shareholders holding more than 5 % shares:

Name of Shareholder	As on 31-03-2022	
	No. of shares held	% of Shareholding
Mr. PRADEEP NAMDEO	5,000.00	50.00
Mrs. SAHASHA NAMDEO	5,000.00	50.00
TOTAL	10,000.00	100.00

Details of Preference shareholders holding more than 5 % shares:

Name of Shareholder	As on 31-03-2022	
	No. of shares held	% of Shareholding
-	-	-

Details of Rights, Preferences and Restrictions attaching to each class of shares:

Class of Shares	Nature of Rights, Preferences
Preference Shares	0.01% Fully Redeemable Preference Shares of Rs. 10/- each at par payable in Cash

NOTE 5: Reserves and Surplus

Particulars	As on 31-03-2023	As on 31-03-2022
Profit & Loss Account		
Opening Balance	(30,000.00)	(15,000.00)
Add: Net Profit for the year	-	(15,000.00)
	(30,000.00)	(30,000.00)
Less: Income Tax Adjustment of Earlier Years	-	-
Closing Balance	(30,000.00)	(30,000.00)

NOTE 6: LONG TERM BORROWINGS

Particulars	As on 31-03-2023	As on 31-03-2022
Bonds/Debentures	-	-
Loans from SAHASHA NAMDEO	-	-
Loans from PRADEEP NAMDEO	-	-
TOTAL	-	-



NOTE 7: Defferred Tax Liability (NET):		
Particulars	As on 31.03.2023	As on 31.03.2022
Unabsorbed Business Loss	-	-
Deferred Tax Liability due to Timing Difference in Depreciable Asset	-	-
ADD: DTL FOR THE YEAR	-	-
TOTAL	-	-
NOTE 8: OTHER LONG TERM LIABILITIES:		
Particulars	As on 31.03.2023	As on 31.03.2022
Security Deposit		
TOTAL	-	-
NOTE 9: TRADE PAYABLES		
Particulars	As on 31.03.2023	As on 31.03.2022
Sundry Creditors	-	-
TOTAL	-	-
NOTE 10: OTHER CURRENT LIABILITIES		
Particulars	As on 31.03.2023	As on 31.03.2022
Expenses Payable	-	-
Audit fee payable	30,000.00	30,000.00
Statutory Dues Payable		
TOTAL	30,000.00	30,000.00
NOTE 11: SHORT TERM PROVISIONS		
Particulars	As on 31.03.2023	As on 31.03.2022
Provision for Taxation		
Provision for Bonus		
Provision for Interest		
TOTAL	-	-
NOTE 12: TRADE RECEIVABLES		
Particulars	As on 31.03.2023	As on 31.03.2022
(Unsecured, considered good)	-	-
:Less than 6 Months		
:More than 6 Months		
TOTAL	-	-
NOTE 13: CASH AND CASH EQUIVALENTS		
Particulars	As on 31.03.2023	As on 31.03.2022
Bank	1,00,000.00	1,00,000.00
Cash and bank balances	-	-
TOTAL	1,00,000.00	1,00,000.00
NOTE 14: SHORT TERM LOANS & ADVANCES		
Particulars	As on 31.03.2023	As on 31.03.2022
(Unsecured, Considered Good)		
Advance to Sahasha Namdeo	-	
Advance to Pradeep Namdeo	-	
Security deposit		
TOTAL	-	-
Note 15: Other Current Asset		
other Current Assets	As on 31.03.2023	As on 31.03.2022
	-	-
TOTAL	-	-



NOTE 16: REVENUE FROM OPERATIONS		
Particulars	2022-23	2021-22
Revenue from Operations	-	-
TOTAL	-	-
NOTE 17: OTHER INCOME		
Particulars	2022-23	2021-22
Other Income		
Interest Received	-	
TOTAL	-	-
NOTE 18: OPERATIONAL EXPENSES		
Particulars	2022-23	2021-22
Operational Expenses		
TOTAL	-	-
NOTE 19: EMPLOYEE BENEFIT EXPENSES		
Particulars	2022-23	2021-22
Salaries & Wages		
PF Expense		
ESI Expenses		
Bonus		
Directors Remuneration		
Leave Encashment		
Incentive Expenses		
Staff Welfare		
TOTAL	-	-
NOTE 20: FINANCE COSTS		
Particulars	2022-23	2021-22
Finance Cost		-
TOTAL	-	-



NOTE 22: OTHER EXPENSES

Particulars	2022-23	2021-22
Telephone exxpenses		-
Postage &Telegram		-
Electric charges		-
Audit fees	-	15,000.00
Furniture & Fixture written off	-	-
Printing & stationery		-
Misce. Expenses		-
Conveyance & Travelling	-	-
Bank charges	-	-
Preliminary exp W/o	-	-
TOTAL	-	15,000.00



NOTE 23: EARNING PER EQUITY SHARE

Particulars	2022-23	2021-22
(Loss)/Profit after Tax	-	(15,000.00)
Less: Dividend on preference shares including corporate dividend tax	-	-
Profits attributable to equity shareholders	-	(15,000.00)
Weighted average number of shares used in computing basic earnings per equity shares	1,00,000.00	
Weighted average number of shares used in computing diluted earnings per equity share	1,00,000.00	-
Face Value per Equity Share	10.00	
Basic Earning per Equity Share	-	
Diluted Earning per Equity Share	-	

* Basic earnings per equity share are computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share are computed using the weighted average number of equity shares and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been actually issued at Fair Value.

NOTE 24: Related Party Transactions:**a. Name and Nature of Relation with the Related Parties**

Name	Relationship
Mr. PRADEEP NAMDEO	Director - KMP
Mrs.SAHASHA NAMDEO	Director - KMP

b. Statement of Material Transactions with related Parties

Particulars	2022-23	2021-22
1.Unsecured Loans received during the year:		
Mr. PRADEEP NAMDEO	-	-
Mrs. SAHASHA NAMDEO	-	-
	-	-
2. Unsecured Loans Repaid During the Year:	-	-
3. Directors Remuneration:		
Mr. PRADEEP NAMDEO	-	-
Mrs.SAHASHA NAMDEO	-	-

c. Statement of Balances Outstanding:

Particulars	2022-23	2021-22
Unsecured Loans Outstanding at the end of the Year		

Disclosures in respect of transactions with identified related parties are given only for such period during which such relationships existed. Related party relationships as given above are as identified by the Company and have been relied upon by the Auditors.

NOTE 25 : SEGMENTAL INFORMATION

The Company's primary business segment is reflected based on principal business activities carried on by the Company i.e.social & Healthwork activities etc. The Company operates in domestic Market only. Considering the nature of Company's business and operations and based on the information available with the management no further disclosures are required in respect of reportable segments other than those already provided in the Financial Statements.



NOTE 26: INCOME TAXES

Particulars	2022-23	2021-22
Current Tax: Current Tax for the year is calculated on net profits of the Company on accordance with relevant tax regulations applicable to the Company.		
Deferred Tax: The Net Deferred Tax Asset/(Liability) of the company are as follows:		
Particulars	2022-23	2021-22
Unabsorbed Business Loss	-	-
Timing Difference in Depreciable Assets	-	-
TOTAL	-	-

NOTE 27 CONTINGENT LIABILITIES AND COMMITMENTS

Commitments & Contingent Liabilities, not acknowledged as debt, include:-

Particulars	2022-23	2021-22
Contingent Liabilities:		
Guarantees issued by Banks	Nil	Nil
Commitments:		
Arrears of Preference Dividends	Nil	Nil

As per the best estimate of the Management, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

NOTE 28: Expenditure in Foreign Currency:

Particulars	2022-23	2021-22
Imports	NIL	NIL

NOTE 29: Earnings in Foreign Currency:

Particulars	2022-23	2021-22
Operation Income	NIL	NIL

NOTE 29: In the opinion of the Board of Directors, all current assets and short term loans & advances, appearing in the balance sheet as at March 31, 2020, have a value on realization, in the ordinary course of the Company's business, at least equal to the amount at which they are stated in the financial statements. In the opinion of the board of Directors, no provision is required to be made against the recoverability of these balances.

NOTE 30 : MANAGERIAL REMUNERATION

Profit and Loss Account includes remuneration of Directors as Under :-

Directors Remuneration	-	-
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NOTE 31: AUDITORS REMUNERATION

Profit and Loss Account includes remuneration of Auditors as Under :-

Particulars	2022-23	2021-22
Statutory Audit Fees	-	30,000.00
Income Tax Matter	-	-



Note 32

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding as at 31/03/2023. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties has been identified on the basis of information with the company. This has been relied upon by the Auditors.

NOTE 33

The Company has not entered into any derivative instrument during the year. The Company does not have any foreign Currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.

NOTE 34

Previous Year figures have been regrouped and/or reclassified wherever necessary to confirm to those of the current year grouping and/or classification.

NOTE 35

Particulars	2022-23	2021-22
PRIOR PERIOD ADJUSTMENTS	-	-

