

V & H FABRICATORS PVT. LTD.
Balance Sheet as at 31st March, 2020

Particulars	Note No.	AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	846,871	1,068,439
(b) Intangible assets under development	1.1	246,686	246,686
(d) Other non-current assets	2	1,200,170	1,198,632
(2) Current assets			
(a) Inventories	3	5,556,998	5,556,998
(b) Financial Assets			
Trade receivables	4	6,510,755	6,610,755
Cash and cash equivalents	5	1,073,967	934,629
(c) Other current assets	6	654,255	703,485
Total Assets		16,089,704	16,319,623
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	7	5,125,000	5,125,000
(b) Other Equity	8	9,948,812	10,317,672
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
Borrowings			
(b) Deferred tax liabilities (Net)	9	134,829	177,120
Current liabilities			
(a) Financial Liabilities			
Borrowings	10	701,466	633,092
(b) Other current liabilities	11	179,597	34,726
(c) Provisions	12	0	32,013
Total Equity and Liabilities		16,089,704	16,319,623

See Significant Accounting Policies & Notes 1-31 are an integral part of these financial statements.

**As per our report of even date attached
for and on behalf of M/s Lokesh Vyas & Co.
Chartered Accountants
FRN-016344C**

Lokesh Vyas
(Lokesh Vyas)
Proprietor
M.No. 405296



For and on behalf of the Board

Harsh Vora

(Harsh Vora)
Director
DIN: 00149287

Saurabh Vora

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 24.07.2020

V & H FABRICATORS PVT. LTD.
Statement of Profit and Loss for the year ended 31st March, 2020

	Particulars	Note No	AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
I.	Revenue from operations (Gross) Less : Excise Duty	13	0	354,556
	Revenue from operations(Net)		0	354,556
II.	Other Income	14	17,432	95,274
	Total Income (I + II)		17,432	449,830
IV.	Expenses:			
	Cost of materials consumed	15	0	195,421
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	0	0
	Employee benefit expense	17	92,850	231,381
	Financial costs	18	76,741	210,576
	Depreciation and amortization expense	1.1	221,568	221,568
	Other expenses	19	37,424	175,594
	Total Expenses (IV)		428,583	1,034,540
V.	Profit before exceptional item and tax (III - IV)		(411,151)	(584,710)
VI.	Prior Period Adjustments		-	-
VII.	Profit before tax (V - VI)		(411,151)	(584,710)
VIII.	Tax expense: (1) Current tax (2) Deferred tax		(42,290)	(91,275)
IX.	Profit/(Loss) for the period (VII-VIII)		(368,861)	(493,435)
X	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XI.	Total Comprehensive Income for the Year (IX-X)		(368,861)	(493,435)
XII.	Earning per equity share Oof face value of Rs. 10 each	20		
	(1) Basic		(0.72)	(0.96)
	(2) Diluted		(0.72)	(0.96)

See Significant Accounting Policies & Notes 1-31 are an integral part of these financial statements.

**As per our report of even date attached
for and on behalf of M/s Lokesh Vyas & Co.
Chartered Accountants
FRN-016344C**

(Lokesh Vyas)
Proprietor
M.No. 405296







For and on behalf of the Board

(Harsh Vora) (Saurabh Vora)
Director Director
DIN: 00149287 DIN: 02750484

Place: Indore
Date: 24.07.2020

V & H FABRICATORS PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR 2019-20

	31.03.2020	31.03.2019
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	(411,151)	(584,710)
Adjustment for : Depreciation	221,568	221,568
Deferred Revenue Expenditure	-	-
Preliminary Expenditure	-	-
Loss/(Profit) on sale of fixed assets	-	-
Other Income	(17,432)	(95,274)
Interest Paid / Bank Charges	76,741	210,576
Operating Profit before working Capital Changes Adjustment for:	(130,274)	(247,840)
Trade & other receivable	100,000	1,150,498
Inventories	-	30,065
Trade Payables & Other Provisions	112,858	(164,272)
Cash generated from Operations	82,584	768,451
Direct Tax paid	-	-
Cash flow before extraordinary items	82,584	768,451
Extraordinary items	-	-
Net Cash from Operating Activities	82,584	768,451
B. Cash Flow from Investing Activities		
Purchase of fixed assets	-	-
Loans & Advances	47,692	688,674
Sale of fixed Assets	-	-
Interest received / Misc Receipts	17,432	95,274
Purchase/ Sale of Non Current Investments	-	-
Dividend Income	-	-
Net cash used in Investing Activities	65,124	783,948
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital	-	-
Proceeds from long term & Short term borrowings	68,374	(4,718,118)
Interest Paid	(76,741)	(210,576)
Dividend Paid (Including Dividend Distribution Tax)	-	-
Net cash used in Financing Activities	(8,367)	(4,928,694)
Net increase in Cash and Cash equivalent (A+B+C)	139,341	(3,376,296)
Cash & Cash Equivalents As at 01.04.2019	934,626	4,310,926
Cash & Cash Equivalents As at 31.03.2020	1,073,967	934,630
for and on behalf of M/s Lokesh Vyas & Co.		
Chartered Accountants		
FRN-016344C		
 		
(Lokesh Vyas) Proprietor M.No. 405296		
For and on behalf of the board		
 		
(Harsh Vora) (Saurabh Vora) Director Director DIN : 00149287 DIN: 02750484		
Place: Indore		
Date: 24.07.2020		

V & H FABRICATORS PVT. LTD.**Statement of Changes in Equity For The Year Ended 31st March 2020****A. Equity Share Capital**

Balance at the beginning of the reporting period i.e 1st April 2019	Changes in equity share capital during the year 2019-20			Balance at the end of the reporting period i.e 31st March 2020
5,125,000	-		-	5,125,000

B. Other Equity

	Balance at the 1st of April 2019	Total Comprehensive Income for the year	Dividends	Transfer retained earnings to	Balance at the 31st march 2020
Share application money pending allotment	-	-	-	-	-
Reserve & Surplus					
Capital Reserve	-	-	-	-	-
Securities Premium Reserve	7,950,000	-	-	-	7,950,000
General Reserve	-	-	-	-	-
Retained Earnings	2,861,107	(493,435)	-	-	2,367,672
Other items of Other Comprehensive Income (specify nature)					
	-	-	-	-	-
Total	10,811,107	(493,435)	-	-	10,317,672

As per our report of even date attached for and on behalf of M/s Lokesh Vyas & Co. Chartered Accountants
FRN-016344C

(Lokesh Vyas)
Proprietor
M.No. 405296



For and on behalf of the Board

(Harsh Vora)
Managing Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 24.07.2020

V & H FABRICATORS PVT.LTD

NOTES TO THE STANDALONE FINANCIAL STATEMENTS :-

1. SIGNIFICANT ACCOUNTING POLICIES :-

A.1 Basis of Preparation & Presentation

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

A.2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :-

(A) Use of Estimates

The preparation of the Company's Financial Statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in next financial years.

(b) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Upon first-time adoption of Ind AS, the Company has elected to measure all its property, plant and equipment at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April, 2016.

(C) Intangible Assets Under Development

Intangible Assets Under Development comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

Upon first-time adoption of Ind AS, the Company has elected to measure its intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April, 2016.



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V & H FABRICATORS PVT.LTD

(D) Inventories

Inventories of construction material and consumable & stores & spares are valued at cost price. The work in progress consist total cost attribute to the said work (As valued and certified by management).

(E) Impairment of Non-Financial Assets - Property, Plant and Equipment and Intangible Assets

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(F) Revenue Recognition

Revenue on contract business is recognized on completion of work or part of work for which bill is raise to the party and for which realization is certain.

(G) Other Income

Interest : Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

(H) Provisions, Contingent Liabilities And Contingent Assets

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent Liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statement.

(I) Cash Flow Statement

Cash flow are reported using indirect method. The cash flow from operating, financing and investing activities of the company are segregated.

(J) Employees Benefits

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

Post-Employment Benefits

Defined Contribution Plans

The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.



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V & H FABRICATORS PVT.LTD

(K) Finance Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

(L) Taxation

The tax expense for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income or in equity. In which case, the tax is also recognised in Other Comprehensive Income or Equity.

i) Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

ii) Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

(M) Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

(N) Financial Instruments

i) Financial Assets

A. Initial Recognition and Measurement

All Financial Assets are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognized using trade date accounting.



V & H FABRICATORS PVT.LTD

B. Subsequent measurement

a) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL.

C. Investment in Subsidiaries, Associates and Joint Ventures

The Company has accounted for its investments in Subsidiaries, associates at cost less impairment loss.

D. Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the Company has elected to present the value changes in 'Other Comprehensive Income'.

(ii) Financial Liabilities

A. Initial Recognition and Measurement

All Financial Liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

B. Subsequent Measurement

Financial Liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying Amounts approximate fair value due to the short maturity of these instruments.



Note No. :-1 - TANGIBLE ASSETS

Particulars	Gross Block		Scrap Value	Total :- 31.03.20	upto 31.03.19	for the year	Depreciation		Net Block	
	As on 31.03.19	Total Addition					Total Deduction	Written Back	Upto 31.03.2020	As on 31.03.2020
Plant & Machinery	2,590,350	0	0	2,590,350	1,777,790	214,599	0	1,992,389	597,961	812,560
Commercial Vehicles	505,866	0	0	505,866	480,572	0	0	480,572	25,294	25,284
Vehicles	512,500	0	0	512,500	486,971	0	0	486,971	25,529	25,529
Furnitures & Fixtures	70,750	0	0	70,750	49,385	6,969	0	56,354	14,396	21,365
Computers	4,601	0	0	4,601	0	0	0	0	4,601	4,601
Nursery Shed	179,090	0	0	179,090	0	0	0	0	179,090	179,090
Total :-	3,863,157	0	0	3,863,157	2,794,718	221,568	0	3,016,286	848,871	1,068,439
Prev. Year	3,863,157	0	0	3,863,157	2,573,150	221,568	0	2,794,718	1,068,439	1,290,007

Note No. :-1.1 Intangible Assets under development Includes SAP Under Development. Rs.

246,686.00



7/2/20
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V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENT

Note No		AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
1	2	3	4
2	Other non-current assets		
	Deposits & Advances	949,000	949,000
	Security Deposits	251,170	249,632
	Total	1,200,170	1,198,632
3	Inventories		
	Consumable Raw material, Stores & Spares	2,156,998	2,156,998
	Work in progress	3,400,000	3,400,000
	Total	5,556,998	5,556,998
4	Trade receivables		
	Unsecured & considered good :		
	Exceeding Six months	6,510,755	6,610,755
	Others	-	-
	Total	6,510,755	6,610,755
5	Cash and cash equivalents		
	Balances with banks in India	204,523	69,831
	Cash on hand	620,424	630,424
	FDR with Banks	249,019	234,373
	Total	1,073,967	934,629
5.1	All Fixed deposits with banks having maturity of less than 12 months.		
6	Other Current Assets		
	Unsecured Considered good		
	Balance with Govt. Authorities	654,255	703,485
	Total	654,255	703,485
7	Share Capital		
	Equity Share Capital :		
	Authorised Share capital	10,000,000	10,000,000
	1000000 Equity Shares of Rs.10/- Each		
	Issued, subscribed & fully paid share capital	5,125,000	5,125,000
	5,12,500 Equity Shares of Rs.10/- each (Fully Paid up)		
	Total	5,125,000	5,125,000



Haru Saini

Note No		AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
1	2	3	4

7.1	Reconciliation of Number of Shares Equity Shares :	AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
		No. of Shares	No. of Shares
	Balance as at the beginning of the year	512,500	512,500
	Add : Issued During the year	-	-
	Balance As at the end of the year	512,500	512,500

7.2	Terms/Rights attached to equity Shares
	Equity Shares: The company has one class of equity shares having par value of Rs.10 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

7.3	Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company Equity Shares :	AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
		No. of Shares	No. of Shares
	D & H INDIA LTD.	512,500 (100.00%)	512,500 (100.00%)

7.4	Nil Equity Shares were issued in the last 5 years under the Employee Stock Options Plan as consideration for services rendered by employees.

8	Other Equity		
	Securities Premium	7,950,000	7,950,000
	Balance as at the beginning of the year	7,950,000	7,950,000
	Add : Premium on Shares	-	-
	Balance as at the end of the year	7,950,000	7,950,000
	Retained Earning	1,998,812	2,367,672
	Balance as per last financial statements	2,367,672	2861107
	Profit for the Year	(368,861)	(493,435)
	Less : Appropriations/Allocations	-	-
	Balance as at the end of the year	1,998,812	2,367,672
	Total	9,948,812	10,317,672



For & Sd/-

Note No		AS AT	AS AT
		31.03.2020	31.03.2019
1	2	RUPEES	RUPEES
		3	4

9	Deferred Tax Liability (Net)		
	At the start of the year	177,120	268,395
	Change/(Credit) to statement of profit & loss at the end of the year	(42,290)	(91,275)
	Total	134,829	177,120

9.1	Deferred Tax Liability (Net)		
	Property, Plant & Equipment	134,829	177,120
	Total	134,829	177,120

10	Borrowings		
	Loans & Advances from Related Parties (Holding Company)	701,466	633,092
	Total	701,466	633,092

11	Other current liabilities		
	Other Payable	179,597	34,726
	Total	179,597	34,726

12	Provisions		
	Others	-	32,013
	Total	-	32,013

12.1	Other short term provision included payment due to govt. authorities.		
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13	Revenue from Operations		
	Revenue from - Contract Receipts	-	354,556
	Total	-	354,556

14	Other Income		
	Interest income	16,184	95,274
	Other non-operating income	1,248	-
	Total	17,432	95,274



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Note No		AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
1	2	3	4
15	Cost of Material Consumed (Indigenous)		
	Opening Stock	2,156,998	2,187,063
	Add : Purchases During the year	-	128,550
	Less : Closing Stock	2,156,998	2,156,998
	Material Consumed	-	158,615
	Direct Contract Expenses	-	36,806
	Total	-	195,421
16	Changes In Inventories Of Finished Goods, Stock-In-Process And Stock-In-Trade		
	Inventories at Close		
	Wok In Progress	3,400,000	3,400,000
	Total	3,400,000	3,400,000
	Inventories at Commencement		
	Wok In Progress	3,400,000	3,400,000
	Total	3,400,000	3,400,000
	Decrease In Inventories	-	-
17	Employee Benefits Expense		
	Salaries and wages	57,000	231,381
	Contribution to provident and other funds	35,850	-
	Total	92,850	231,381
18	Finance Costs		
	Interest expenses	75,968	207,650
	Interest on TDS	-	631
	Bank charges	773	2,295
	Total	76,741	210,576
19	Other Expenses		
	Administrative Expenses :		
	Audit Fees	13,000	13,000
	Sundry Balance W/off	-	15,495
	Duties & Taxes	3,424	101,595
	Insurance Expenses	-	1,204
	Legal & Professional Charges	21,000	44,300
	Total	37,424	175,594



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Note No		AS AT 31.03.2020 RUPEES	AS AT 31.03.2019 RUPEES
1	2	3	4

19.1	Payment to Auditors		
i	Audit Fees	13,000	13,000
ii	Tax Audit Fees	-	-
	Total	13,000	13,000

20	Earning Per Share		
i	Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	(368,861)	(493,435)
ii	Equity shares used as denominator for calculating EPS	512,500	512,500
iii	Basic earning per share	(0.72)	(0.96)
iv	Diluted earning per share	(0.72)	(0.96)
v	Face Value per equity share	10.00	10.00

21	Related Party Disclosures		
	As per Ind As 24, the disclosures of transaction with the related parties are given below		
	Related Party		
	D & H India Ltd. (Holding Company)		
	Key Managerial Persons		
	Saurabh Vora (Director)		
	Harsh Vora (Director)		
	Transactions with related Parties		
	Nature of Transactions	Associates/Key Management Persons 31.03.2020	Associates/Key Management Persons 31.03.2019
	Repayment of Unsecured Loan	0	0
	Interest Given	75,968.00	207,650.00
	Trade & Other Payables	701,466.00	633,092.00

22 Various Items included under the head Current Assets, Loan & Advances, as well as Current Liabilities are subject to confirmation / reconciliation.

23 In the opinion of the Management, the value on realization of loans and advances, and other current assets will be at least equal to the amounts stated in the books of accounts, if realized in

24 In the absence of information from suppliers of their status being small scale/ ancillary undertakings amount overdue and interest payable there on cannot be quantified.

25 Contingent Liabilities & Commitments

i	Guarantees given on behalf of the company	-	-
	Total	-	-

26 Value of Imports on(CIF Basis)

27 Expenditure in foreign exchange

28 Earning in foreign exchange

Value of Export

29 These financial statements have been prepared in the format prescribed by the Schedule III to the companies Act 2013. Previous period figures have been recasted/ restated to conform to the



Harsh Vora
Saurabh Vora