

Date: November 11, 2024

Listing Department  
The Bombay Stock Exchange Limited,  
Phiroze jeejeebhoy Towers  
Dalal Street, Mumbai- 400023  
[Scrip Code- 505720]

Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra-Kurla Complex,  
Bandra (East), Mumbai-400051  
[Scrip Code HERCULES EQ]

**Sub: Outcome of Board Meeting dated November 11, 2024**

Dear Sir/Madam,

In continuation to our letter dated October 28, 2024 and pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company in its Meeting held on today i.e. November 11, 2024 approved inter-alia the following:

1. Unaudited Financial Results:

Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024. A copy of Unaudited Financial Results and the Limited Review Report received from the Statutory Auditors, on the Unaudited Financial Results for the quarter and half year ended September 30, 2024 are enclosed herewith as Annexure -A.

2. Pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you about the retirement of Smt. Shruti Jatia (DIN: 00227127) from the position of Non-Executive Independent Director of the Company, consequent to the completion of her second term of five (5) consecutive years with effect from Close of business hours of 11<sup>th</sup> November, 2024.

The Company places on record its appreciation for the valuable contribution made by Smt. Shruti Jatia during her tenure on the Board of the Company. The details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 are enclosed herewith as Annexure -B.

The said Meeting commenced at 4:15 PM and concluded on 5:20 pm.

Thanking you,

**For Hercules Hoists Limited,**

**Meeta Khalsa**  
Company Secretary  
ACS 28333

**HERCULES HOISTS LIMITED**

Registered Office: Bajaj Bhavan, 226, Jamnalal Bajaj Marg, Nariman Point, Mumbai-400021  
P: +022 69424200; E: cs@herculeshoists.in; URL: www.herculeshoists.in; CIN L45400MH1962PLC012385

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2024**

(Rs in Lakhs, unless otherwise stated)

SN	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Continuing Operations ( Refer note no 3 &amp; 4 )</b>						
1	<b>Income</b>						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other Income	287.52	27.42	371.20	314.95	398.62	910.54
	<b>Total Income from operations</b>	<b>287.52</b>	<b>27.43</b>	<b>371.20</b>	<b>314.95</b>	<b>398.62</b>	<b>910.54</b>
2	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	c) Employee Benefits Expenses	-	-	-	-	-	-
	d) Finance Costs	-	-	-	-	-	-
	e) Depreciation and Amortisation expense	0.01	0.01	0.01	0.02	0.02	0.03
	f) Other expenses	21.96	-	-	21.96	-	-
	<b>Total expenses</b>	<b>21.96</b>	<b>0.01</b>	<b>0.01</b>	<b>21.97</b>	<b>0.02</b>	<b>0.03</b>
3	<b>Profit before exceptional Item and tax from operations (1-2)</b>	<b>265.55</b>	<b>27.42</b>	<b>371.19</b>	<b>292.97</b>	<b>398.60</b>	<b>910.51</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit before tax operations (3-4)</b>	<b>265.55</b>	<b>27.42</b>	<b>371.19</b>	<b>292.97</b>	<b>398.60</b>	<b>910.51</b>
6	<b>Tax Expense</b>						
	Current tax	5.03	6.90	6.98	11.93	13.88	27.68
	Deferred tax	(4.42)	-	-	(4.42)	-	-
7	<b>Profit / (Loss) for the period from continuing operations(5 +/-6)</b>	<b>264.94</b>	<b>20.52</b>	<b>364.21</b>	<b>285.46</b>	<b>384.72</b>	<b>882.83</b>
	<b>Discontinued Operations ( Refer note no 3 &amp; 4 )</b>						
8	<b>Profit / (Loss) for the period from discontinued operations ( Ref note 3 &amp; 4 )</b>	<b>1,134.86</b>	<b>785.78</b>	<b>705.74</b>	<b>1,920.65</b>	<b>1,331.07</b>	<b>3,758.67</b>
9	<b>Tax expenses from /(Credit) from discontinued operations ( Ref note 3 &amp; 4 )</b>	<b>(7.29)</b>	<b>212.68</b>	<b>177.83</b>	<b>205.39</b>	<b>342.64</b>	<b>1,039.59</b>
10	<b>Net Profit / (Loss) for the period from discontinued operations after tax) ( Ref note 3 &amp; 4 )</b>	<b>1,142.16</b>	<b>573.10</b>	<b>527.92</b>	<b>1,715.26</b>	<b>988.43</b>	<b>2,719.08</b>
11	<b>Net profit for the period ( 7+10)</b>	<b>1,407.10</b>	<b>593.62</b>	<b>892.13</b>	<b>2,000.72</b>	<b>1,373.15</b>	<b>3,601.91</b>
12	<b>Other Comprehensive Income, net of income tax</b>						
	<b>Continuing operation</b>						
	Items that will not be reclassified to profit or loss	16,977.07	2,492.72	594.06	19,469.79	10,821.58	24,053.37
	Tax relating to Items that will not be reclassified to profit or loss	(3,812.29)	(285.17)	(29.57)	(4,097.45)	(1,199.60)	(2,713.31)
	<b>Total other comprehensive (Income)/ Loss net if income tax from continuing operation</b>	<b>13,164.78</b>	<b>2,207.55</b>	<b>564.49</b>	<b>15,372.34</b>	<b>9,621.98</b>	<b>21,340.06</b>
	<b>Discontinued operation ( Ref note 3 &amp; 4 )</b>						
	Items that will be reclassified to profit or loss	(4.88)	(4.88)	(3.09)	(9.77)	(6.17)	(19.54)
	Income tax relating to Items that will be reclassified to profit or loss	1.23	1.23	1.55	2.46	1.55	4.92
	<b>Total other comprehensive (Income)/ Loss net if income tax from discontinuing operation</b>	<b>(3.65)</b>	<b>(3.66)</b>	<b>(1.54)</b>	<b>(7.31)</b>	<b>(4.62)</b>	<b>(14.62)</b>
13	<b>Total Comprehensive Income for the period</b>	<b>14,568.24</b>	<b>2,797.51</b>	<b>1,455.08</b>	<b>17,365.75</b>	<b>10,990.51</b>	<b>24,927.34</b>
14	<b>Paid-up equity share capital (Face Value per share Rs. 1/-)</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>
15	<b>Other Equity</b>						<b>72,596.58</b>
16	<b>Earning per share (EPS) (of Rs 1/- each ) (not annualised) (In Rs)</b>						
	Basic/ Diluted for continuing operations	0.83	0.06	1.14	0.89	1.20	2.76
	Basic/ Diluted for discontinued operations	3.57	1.79	1.65	5.36	3.09	8.50
	Basic/ Diluted for continuing and discontinued operations	4.40	1.86	2.79	6.25	4.29	11.26



**HERCULES HOISTS LIMITED**

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**STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024**

(Rs in Lakhs)

Particulars	30-Sep-24	31-Mar-24
	Unaudited	Audited
<b>A ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	0.36	0.37
(b) Financial assets		
i. Investments	95,783.46	76,313.67
<b>Sub- total - Non - Current Assets</b>	<b>95,783.82</b>	<b>76,314.05</b>
<b>Current assets</b>		
(a) Financial assets		
i. Cash and cash equivalents	1,028.59	-
ii. Loans	-	1,000.00
iii. Other financial assets	-	855.63
(b) Current tax assets	19.56	-
<b>Sub- total - Current Assets</b>	<b>1,048.15</b>	<b>1,855.63</b>
<b>TOTAL- ASSETS</b>	<b>96,831.97</b>	<b>78,169.68</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	320.00	320.00
(b) Other Equity	86,974.37	72,596.58
<b>TOTAL- EQUITY</b>	<b>87,294.37</b>	<b>72,916.58</b>
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
(a) Deferred tax liabilities (Net)	9,346.13	5,253.10
<b>Sub- total - Non- Current Liabilities</b>	<b>9,346.13</b>	<b>5,253.10</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
i. Other financial liabilities	191.46	-
<b>Sub- total - Current Liabilities</b>	<b>191.46</b>	<b>-</b>
<b>TOTAL- LIABILITIES</b>	<b>9,537.59</b>	<b>5,253.10</b>
<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>96,831.97</b>	<b>78,169.68</b>

**NOTES TO UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024:**

- The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2024 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- The Board of Directors of Hercules Hoists Limited ("HHL" or "Demerged Company") had approved of Scheme of Arrangement for the demerger of its manufacturing business into Indef Manufacturing Limited, ("IML" or "Resulting Entity") at their meeting held on September 23, 2022. The appointed date for the demerger is October 1, 2022. On August 2, 2024, the Hon'ble National Company Law Tribunal ("NCLT") granted requisite approval for the scheme. The certified true copy of the NCLT order, along with the sanctioned scheme, was filed by both the Companies with the Registrar of Companies on September 30, 2024. Consequently, the scheme is effective as of September 30, 2024.
  - In line with the accounting requirements of Appendix A to Ind AS 10 ("Distribution of Non-cash Assets to Owners"), the investment made by Hercules Hoists Limited in Indef Manufacturing Limited has been cancelled, resulting in Indef Manufacturing becoming a separate entity and ceasing to be a wholly owned subsidiary, as a result, Hercules Hoists Limited is no longer required to consolidate its financial statements from September 30, 2024. Hercules Hoists Limited is now classified as an Unregistered Core Investment Company (CIC), under the Core Investment Companies (Reserve Bank) Directions, 2016, and the other relevant provisions of the RBI Act.
  - As consideration for the demerger, Indef Manufacturing Limited has issued equity shares to each shareholder of Hercules Hoists Limited on a 1:1 swap basis, based on the Record Date October 11, 2024 and IML has filed listing application with the stock exchanges on October 29, 2024.
  - The results of the manufacturing business undertaking for comparative quarters/periods are disclosed as discontinued operations, in accordance with Ind AS 105 ("Asset Held for Sale and Discontinued Operations") and Schedule III, Division II of the Companies Act. Upon the scheme becoming effective, the assets and liabilities associated with the demerged undertaking as below. The Financial Results of the demerged business (manufacturing of material handling equipment's) for all periods presented will continue to be classified as discontinued operations.

Particulars	30-09-2024 (Rs. in Lakhs)
Total Assets Transferred to IML	28,638.38
Total Liabilities Transferred to IML	5,054.27
Net Impact in retained earning adjusted in financial results for the quarter/ half year ended 30-09-2024 .	23,584.10

- The Profit and other comprehensive income of discontinued operations (demerged undertaking) is given in Annexure-I.
- Statements of cash flow is enclosed as Annexure II.
- Previous quarter / year figures have been appropriately regrouped, recasted and reclassified wherever necessary to conform to the current year presentations.

 Date: November 11, 2024  
 Place: Mumbai


On behalf of the Board of Directors

  
 Shekhar Bajaj  
 Chairman  
 DIN-00089358

**Statement of Profit & Loss from Discontinued Operation**

(Rs in Lakhs)

SN	Particulars	Quarter ended			Half Year ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	4,277.27	3,813.89	4,123.83	8,091.15	8,228.70	17,952.51
	(b) Other Income	583.40	353.74	305.20	937.14	597.15	1,330.02
	<b>Total Income from operations</b>	<b>4,860.66</b>	<b>4,167.63</b>	<b>4,429.03</b>	<b>9,028.29</b>	<b>8,825.85</b>	<b>19,282.53</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	2,433.69	2,002.49	2,100.79	4,436.18	4,177.30	9,385.75
	b) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(37.56)	23.87	199.00	(13.69)	461.99	512.97
	c) Employee Benefits Expenses	566.59	564.77	560.00	1,131.36	1,168.73	2,314.73
	d) Finance Costs	3.22	11.92	14.22	15.14	29.17	55.36
	e) Depreciation and Amortisation expense	131.63	118.93	108.67	250.56	214.55	432.87
	f) Other expenses	628.22	659.87	740.63	1,288.10	1,443.04	2,822.18
	<b>Total expenses</b>	<b>3,725.79</b>	<b>3,381.85</b>	<b>3,723.30</b>	<b>7,107.64</b>	<b>7,494.78</b>	<b>15,523.86</b>
<b>3</b>	<b>Profit before exceptional item and tax</b>	<b>1,134.86</b>	<b>785.78</b>	<b>705.74</b>	<b>1,920.65</b>	<b>1,331.07</b>	<b>3,758.67</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax</b>	<b>1,134.86</b>	<b>785.78</b>	<b>705.74</b>	<b>1,920.65</b>	<b>1,331.07</b>	<b>3,758.67</b>
<b>6</b>	<b>Tax Expense</b>						
	of Current year( refer note 1)	190.84	119.92	127.80	310.76	225.51	690.67
	of Earlier years	(277.31)			(277.31)	-	52.16
	Deferred tax	79.18	92.76	50.02	171.94	117.13	296.76
<b>7</b>	<b>Profit / (Loss) for the period(5 +/-6)</b>	<b>1,142.16</b>	<b>573.10</b>	<b>527.92</b>	<b>1,715.26</b>	<b>988.43</b>	<b>2,719.08</b>
<b>8</b>	<b>Other Comprehensive Income, net of income tax</b>						
	Items that will not be reclassified to profit or loss	(4.88)	(4.88)	(3.08)	(9.77)	(6.17)	(19.54)
	Tax relating to Items that will not be reclassified to profit or loss	1.23	1.23	1.55	2.46	1.55	4.92
	Items that will be reclassified to profit or loss	-	-	-			-
	Income tax relating to Items that will be reclassified to profit or loss			-			-
<b>9</b>	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>1,138.50</b>	<b>569.45</b>	<b>526.39</b>	<b>1,707.95</b>	<b>983.81</b>	<b>2,704.46</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value per share Rs. 1/-)</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>	<b>320.00</b>
<b>11</b>	<b>Other Equity</b>						<b>21,876.15</b>
<b>12</b>	<b>Earning per share (EPS) (of Rs 1/- each ) (not annualised)(in Rs.</b>						
	Basic/ Diluted EPS	<b>3.57</b>	<b>1.79</b>	<b>1.65</b>	<b>5.36</b>	<b>3.09</b>	<b>8.50</b>



**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPT 2024**

(Rs in Lakhs)

Particulars	Half year ended	Half year ended
	30-Sep-24	30-Sep-23
	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>		
Net Profit before tax from continuing operations	292.97	398.61
<b>Adjustments for :</b>		
Dividend income from Equity Instruments designated at FVOCI	(263.12)	(343.47)
Depreciation /Amortisation	0.02	0.02
Interest Income	(51.82)	(55.15)
Reclassification of remeasurement of employee benefits	-	-
writing off investment on account of demerger scheme	1.00	-
<b>Operating profit before working capital changes</b>	<b>(20.96)</b>	<b>0.00</b>
<b>Adjustments for :</b>		
Other financial assets	855.63	415.26
Other financial liabilities	191.46	-
<b>Cash generated from operations from continuing operations</b>	<b>1,026.14</b>	<b>415.26</b>
Direct Taxes paid/(refund)	(19.56)	-
<b>Net cash flow from operating activities from continuing operations</b>	<b>1,045.70</b>	<b>415.26</b>
<b>Net cash flow from operating activities from discontinued operations</b>	<b>(56.72)</b>	<b>117.16</b>
<b>Net cash flow from operating activities from continuing and discontinued operations</b>	<b>988.98</b>	<b>532.42</b>
<b>B. Cash flow from investing activities</b>		
Loan (given)/returned	1,000.00	-
Interest Received	51.82	55.15
Dividend Received	263.12	343.47
<b>Net cash flow used in investing activities from continuing operations</b>	<b>1,314.95</b>	<b>398.62</b>
<b>Net cash flow used in investing activities from discontinuing operations</b>	<b>(1,128.76)</b>	<b>(580.82)</b>
<b>Net cash flow used in investing activities from continuing and discontinued operations(B)</b>	<b>186.18</b>	<b>(182.20)</b>
<b>C. Cash flow from financing activities</b>		
Dividend paid	(1,280.00)	(800.00)
<b>Net cash flow used in financing activities from continuing operations</b>	<b>(1,280.00)</b>	<b>(800.00)</b>
<b>Net cash flow used in financing activities from discontinued operations</b>	<b>(98.74)</b>	<b>-</b>
<b>Net cash flow used in financing activities from continuing and discontinued operations</b>	<b>(1,378.74)</b>	<b>(800.00)</b>
<b>Net cash flow during the year (A+B+C)</b>	<b>(203.57)</b>	<b>(449.78)</b>
OPENING BALANCE OF CASH & CASH EQUIVALENTS FROM DISCONTINUED OPERATIONS	1,235.08	1,580.53
OPENING BALANCE OF CASH & CASH EQUIVALENTS FROM CONTINUING OPERATIONS	-	-
CLOSING BALANCE OF CASH & CASH EQUIVALENTS FROM CONTINUING OPERATIONS	1,028.59	-
CLOSING BALANCE OF CASH & CASH EQUIVALENTS FROM DISCONTINUED OPERATIONS	2.92	1,580.53
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>1,031.50</b>	<b>1,130.74</b>
	<b>(203.57)</b>	<b>(449.78)</b>

**Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
**The Board of Directors of Hercules Hoists Limited ("Company")**

1. We have reviewed the accompanying statement of unaudited financial results of **HERCULES HOISTS LIMITED ("Company")** for the quarter and half year ended September 30th, 2024 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Emphasis of Matter**

5. We would like to draw attention to Note No. 3 of the financial result which states that pursuant to approval of Scheme of arrangement for Demerger ("The Scheme") of Hercules Hoists Limited during the current quarter, the company has accounted for demerger of its manufacturing business as "discontinued operation" and basis The Scheme, the investment made by the company in Indef manufacturing limited has been cancelled, ceasing it to be a wholly owned subsidiary of Hercules hoists Limited. Thus, the company is no longer required to consolidate its financial statements from September 30, 2024.

For Kanu Doshi Associates LLP  
Chartered Accountants  
Firm Registration No: 104746W/W100096



Kunal Vakharia  
Partner  
Membership No.: 148916  
UDIN: 24148916BKCQTR9852  
Place: Mumbai  
Date: 11<sup>th</sup> November 2024



**Annexure- B**

Details as required under Regulation 30 read with Schedule III Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 dated 13th July, 2023;

<b>Particulars</b>	<b>Disclosures</b>
<b>Name</b>	<b>Smt. Shruti Jatia</b>
<b>Reason for Change</b>	completion of her second term of five (5) consecutive years
<b>Date of Cessation</b>	Close of business hours of November 11, 2024
<b>Brief Profile</b>	Not Applicable
<b>Disclosure of relationships between directors (in case of appointment of director)</b>	Not Applicable

**Company: HERCULES HOISTS LIMITED**

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**CIN:** L45400MH1962PLC012385