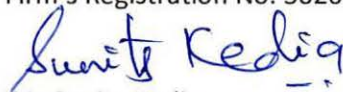


## Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### Review Report To The Board of Directors of International Conveyors Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **International Conveyors Limited** ("the Company"), for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.
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 the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in 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 standalone financial results prepared in accordance with applicable Indian accounting standards and other recognized 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G.P. Agrawal & Co.  
Chartered Accountants  
Firm's Registration No. 302082E

  
CA. Sunita Kedia  
Partner

Membership No. 060162  
UDIN: 24060162BKAKDB8335  
Place of Signature: Kolkata  
Date: The 14<sup>th</sup> day of November, 2024



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

**Review Report To  
The Board of Directors of  
International Conveyors Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **International Conveyors Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sl. No.	Name of the entity	Nature of relationship
1	International Belting Limited	Subsidiary
2	Conveyors Holdings Pte Limited	Subsidiary
3	International Conveyors America Limited, INC	Subsidiary
4	International Conveyors Australia PTY LTD	Step down subsidiary



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

6. **Other Matter**

The consolidated unaudited financial results include the interim financial results of three subsidiaries (including step down subsidiary) which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 991.57 lakh as at 30<sup>th</sup> September, 2024, total revenue of Rs. 101.04 lakh and Rs.1,053.58 lakh, total loss after tax of Rs. 3.18 lakh and total profit after tax of Rs. 99.43 lakh and total comprehensive loss of Rs. 3.18 lakh and total comprehensive income of Rs. 99.43 Lakh for the quarter and half year ended 30<sup>th</sup> September, 2024 respectively, as considered in the consolidated unaudited financial results and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of this matter.

For G.P. Agrawal & Co.  
Chartered Accountants  
Firm's Registration No. 302082E



Place of Signature: Kolkata  
Date: The 14th day of November, 2024

*Sunita Kedia*  
CA. Sunita Kedia

Partner  
Membership No. 060162  
UDIN: 24060162BKAKDC1086



**INTERNATIONAL CONVEYORS LIMITED**  
REGD. OFF: FALTA SEZ, VILL & MOUZA : AKALMEGH, SOUTH 24 PARGANAS - 743 504, WEST BENGAL  
CIN : L21300WB1973PLC028854

EMAIL : icltd@icbelting.com & WEB SITE : www.icbelting.com

**STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2024**

(₹ in Lakhs)

SL NO.	PARTICULARS	STANDALONE						CONSOLIDATED					
		THREE MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED	THREE MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>I</b>	Revenue from operations	3234	2912	4219	6146	8409	13822	3077	4039	4276	7116	8542	13393
	Other income	3182	4231	2134	7413	3578	6635	3190	4238	2158	7428	3592	6663
	<b>TOTAL INCOME (I)</b>	<b>6416</b>	<b>7143</b>	<b>6353</b>	<b>13559</b>	<b>11987</b>	<b>20457</b>	<b>6267</b>	<b>8277</b>	<b>6434</b>	<b>14544</b>	<b>12134</b>	<b>20056</b>
<b>II</b>	<b>EXPENSES :</b>												
	Cost of material consumed	1370	1516	1584	2886	3596	6139	1406	1591	1584	2997	3596	6030
	Purchases of stock-in-trade	93	8	70	101	224	541	93	8	(48)	101	107	849
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	84	(200)	480	(116)	678	625	(72)	672	493	600	719	(358)
	Employee benefits expense	451	489	492	940	889	1780	505	564	570	1069	1031	2091
	Finance costs	227	285	259	512	489	932	218	275	248	493	466	895
	Depreciation and amortisation expense	44	43	47	87	93	193	44	43	47	87	94	194
	Other expenses	623	563	684	1186	1461	2584	654	638	729	1292	1537	2652
	<b>TOTAL EXPENSES (II)</b>	<b>2892</b>	<b>2704</b>	<b>3616</b>	<b>5596</b>	<b>7430</b>	<b>12794</b>	<b>2848</b>	<b>3791</b>	<b>3623</b>	<b>6639</b>	<b>7550</b>	<b>12353</b>
<b>III</b>	<b>PROFIT BEFORE TAX (I-II)</b>	<b>3524</b>	<b>4439</b>	<b>2737</b>	<b>7963</b>	<b>4557</b>	<b>7663</b>	<b>3419</b>	<b>4486</b>	<b>2811</b>	<b>7905</b>	<b>4584</b>	<b>7703</b>
<b>IV</b>	<b>TAX EXPENSE</b>												
	-Current Tax	300	190	257	490	425	648	304	193	261	497	432	661
	-Deferred Tax	434	1106	260	1540	451	802	434	1106	260	1540	451	803
<b>V</b>	<b>PROFIT AFTER TAX (III-IV)</b>	<b>2790</b>	<b>3143</b>	<b>2220</b>	<b>5933</b>	<b>3681</b>	<b>6213</b>	<b>2681</b>	<b>3187</b>	<b>2290</b>	<b>5868</b>	<b>3701</b>	<b>6239</b>
<b>VI</b>	<b>OTHER COMPREHENSIVE INCOME</b>												
<b>A</b>	<b>Items that will not be reclassified to Profit or Loss</b>												
	Income Tax relating to items that will not be reclassified to Profit or Loss	(33)	(169)	(7)	(202)	(136)	(184)	(33)	(169)	(7)	(202)	(136)	(185)
<b>B</b>	<b>Items that will be reclassified to Profit or Loss</b>												
	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	(1)
	Other Comprehensive Income for the period, net of tax	178	612	58	790	1050	1197	178	612	58	790	1050	1197
<b>VII</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (V+VI)</b> (Comprising Profit and Other Comprehensive Income for the period)	<b>2968</b>	<b>3755</b>	<b>2278</b>	<b>6723</b>	<b>4731</b>	<b>7410</b>	<b>2859</b>	<b>3799</b>	<b>2348</b>	<b>6658</b>	<b>4751</b>	<b>7436</b>
<b>VIII</b>	<b>PROFIT FOR THE YEAR</b>												
	Attributable to:												
	Owners of the parent	NA	NA	NA	NA	NA	NA	2681	3187	2290	5868	3701	6239
	Non-controlling interests	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>IX</b>	<b>Total comprehensive income for the year</b>												
	Attributable to:												
	Owners of the parent	NA	NA	NA	NA	NA	NA	2859	3799	2348	6658	4751	7436
	Non-controlling interests	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>X</b>	<b>PAID UP EQUITY SHARE CAPITAL [Face Value of ₹ 1/- Per Share]</b>	634	634	634	634	634	634	634	634	634	634	634	634
<b>XI</b>	<b>OTHER EQUITY</b>	NA	NA	NA	NA	NA	28114	NA	NA	NA	NA	NA	26662
<b>XII</b>	<b>EARNINGS PER SHARE (EPS) of ₹ 1 each (not annualised for quarterly figures)</b>												
	Basic	4.40	4.96	3.50	9.36	5.78	9.78	4.23	5.03	3.60	9.26	5.81	9.82
	Diluted	4.40	4.96	3.50	9.36	5.78	9.78	4.23	5.03	3.60	9.26	5.81	9.82



**UDIT  
SETHIA**

Digitally signed by Udit Sethia  
DN: cn=Udit Sethia, postalCode=400011, st=MAHARASHTRA,  
street=JL/MB/1, serialNumber=196544073,  
serialNumber=196544073, c=IN, o=UDIT SETHIA,  
ou=UDIT SETHIA, email=udits@icmail.com, cn=UDIT SETHIA  
2.5.4.20=510122cdeebca720b1a11758bde21af36  
7142701734324800a377f6f6560  
email=UDITSETHIA@ICMAIL.COM, cn=UDIT SETHIA  
Date: 2024.11.14 14:47:34 +05'30'

**Segment wise Revenue, Results and Capital Employed**

SL NO.	PARTICULARS	STANDALONE						CONSOLIDATED					
		THREE MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED	THREE MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Segment Revenue (Net sales / Income from Operations)</b>												
	a Conveyor Belts	3037	2739	4015	5776	8004	12956	2880	3866	4072	6746	8137	12527
	b Wind Energy	58	43	64	101	106	152	58	43	64	101	106	152
	c Trading Goods	119	128	137	247	287	691	119	128	137	247	287	691
	d Investment	-	-	-	-	-	-	-	-	-	-	-	-
	e Unallocated	25	7	9	32	22	42	25	7	9	32	22	42
	Total segment Revenue	3239	2917	4225	6156	8419	13841	3082	4044	4282	7126	8552	13412
	Less : Inter-Segment Revenue	5	5	6	10	10	19	5	5	6	10	10	19
	<b>Net sales/ Income from Operations</b>	<b>3234</b>	<b>2912</b>	<b>4219</b>	<b>6146</b>	<b>8409</b>	<b>13822</b>	<b>3077</b>	<b>4039</b>	<b>4276</b>	<b>7116</b>	<b>8542</b>	<b>13393</b>
<b>2</b>	<b>Segment Result Profit/(Loss) before Tax &amp; Interest from each segment *</b>												
	a Conveyor Belts	824	687	1084	1511	1900	2869	702	717	1140	1419	1890	2845
	b Wind Energy	30	17	36	47	17	6	30	17	36	47	17	6
	c Trading Goods	20	29	24	49	62	124	20	29	24	49	62	124
	d Investment ^	2943	3952	1862	6895	3094	5661	2943	3952	1862	6895	3094	5661
	<b>Total</b>	<b>3817</b>	<b>4685</b>	<b>3006</b>	<b>8502</b>	<b>5073</b>	<b>8660</b>	<b>3695</b>	<b>4715</b>	<b>3062</b>	<b>8410</b>	<b>5063</b>	<b>8636</b>
	Less												
	(i) Interest	47	67	62	114	136	250	38	57	51	95	113	214
	(ii) Other Un-allocable expenditure net off Un-allocable income	246	179	207	425	380	747	238	172	200	410	366	719
	<b>Total Profit Before Tax</b>	<b>3524</b>	<b>4439</b>	<b>2737</b>	<b>7963</b>	<b>4557</b>	<b>7663</b>	<b>3419</b>	<b>4486</b>	<b>2811</b>	<b>7905</b>	<b>4584</b>	<b>7703</b>
<b>3</b>	<b>Segment Assets :</b>												
	a Conveyor Belts	5105	6263	4997	5105	4997	5628	5775	6598	5430	5775	5430	6281
	b Wind Energy	282	276	302	282	302	258	282	276	302	282	302	258
	c Trading Goods	193	179	299	193	299	339	193	179	299	193	299	339
	d Investment	43213	41906	34898	43213	34898	35989	41551	40244	34898	41551	34898	35989
	e other (being unallocated)	1284	857	1691	1284	1691	2941	1036	639	(235)	1036	(235)	1057
	<b>Total Segment Assets</b>	<b>50077</b>	<b>49481</b>	<b>42187</b>	<b>50077</b>	<b>42187</b>	<b>45155</b>	<b>48837</b>	<b>47936</b>	<b>40694</b>	<b>48837</b>	<b>40694</b>	<b>43924</b>
<b>4</b>	<b>Segment Liabilities :</b>												
	a Conveyor Belts	1823	2316	2163	1823	2163	2332	2502	2528	2514	2502	2514	2913
	b Wind Energy	55	54	60	55	60	54	55	54	60	55	60	54
	c Trading Goods	56	7	8	56	8	37	56	7	8	56	8	37
	d Investment	7521	9040	9636	7521	9636	10141	7521	9040	9636	7521	9636	10141
	e other (being unallocated)	5849	5560	3552	5849	3552	3843	5444	5198	3169	5444	3169	3483
	<b>Total Segment Liabilities</b>	<b>15304</b>	<b>16977</b>	<b>15419</b>	<b>15304</b>	<b>15419</b>	<b>16407</b>	<b>15578</b>	<b>16827</b>	<b>15387</b>	<b>15578</b>	<b>15387</b>	<b>16628</b>

\* Segment result includes Interest Income/ Other Income pertaining to the respective segments.

^ Segment results of the Investment segment include finance cost relating to the segment. The difference between finance cost in financial results and segment information is on account of finance cost relating to Investment segment.

**Notes :**

- The above unaudited financial results were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meetings held on 14th November, 2024. The statutory auditors have carried out "Limited Review" of the aforesaid financial results and have expressed an unqualified opinion on the said results.

Place : Mumbai  
Date : 14.11.2024

UDIT SETHIA

Udit Sethia  
(Director)  
DIN: 08722143





**INTERNATIONAL CONVEYORS LIMITED**

REGD. OFF: FALTA SEZ, VILL & MOUZA : AKALMEGH, SOUTH 24 PARGANAS - 743 504, WEST BENGAL  
CIN : L21300WB1973PLC028854

EMAIL : icltd@icbelting.com & WEB SITE : www.icbelting.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

[ ₹ in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at Sep 30, 2024	As at March 31, 2024	As at Sep 30, 2024	As at March 31, 2024
<b>I. ASSETS</b>				
<b>(1) Non - current assets</b>				
(a) Property, plant and equipment	1324	1384	1325	1385
(b) Goodwill on consolidation	-	-	101	101
(c) Right of use assets	6	8	6	8
(d) Intangible assets	-	-	-	-
(e) Financial assets				
(i) Investments	7217	9923	4826	7532
(ii) Other financial assets	180	214	180	214
(f) Non - current tax assets (net)	-	75	-	114
(g) Other non - current assets	4	4	4	4
<b>(2) Current Assets</b>				
(a) Inventories	1921	1729	2354	2878
(b) Financial assets				
(i) Investments	20085	17660	20085	17660
(ii) Trade receivables	2081	2645	1728	2066
(iii) Cash and cash equivalents	6	16	605	117
(iv) Bank balances other than cash and cash equivalents	270	220	270	220
(v) Loans	15911	10797	16256	11126
(vi) Other financial assets	910	119	914	122
(c) Other current assets	162	361	183	377
<b>Total Assets</b>	<b>50077</b>	<b>45155</b>	<b>48837</b>	<b>43924</b>
<b>Equity and Liabilities</b>				
<b>Equity</b>				
(a) Equity share capital	634	634	634	634
(b) Other equity	34139	28114	32625	26662
<b>Liabilities</b>				
<b>(1) Non - current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	3	5	3	5
(ii) Lease Liabilities	-	3	-	3
(b) Provisions	43	39	43	39
(c) Non-current tax liabilities (net)	397	-	417	-
(d) Deferred tax liabilities (net)	2608	942	2608	942
<b>(2) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	9587	12871	9163	12457
(ii) Lease Liabilities	6	5	6	5
(iii) Trade payables				
Total Outstanding dues of micro enterprises and small enterprises	99	24	99	24
Total Outstanding dues of creditors other than micro enterprises and small enterprises	1224	1911	1225	1991
(iv) Other financial liabilities	730	4	742	4
(b) Other current liabilities	54	105	719	604
(c) Provisions	553	498	553	498
(d) Current tax liabilities (net)	-	-	-	56
<b>Total Liabilities</b>	<b>50077</b>	<b>45155</b>	<b>48837</b>	<b>43924</b>



**UDIT  
SETHIA**

Digitally signed by UDIT SETHIA  
DN: c=IN, postalCode=400011, o=AGRAWAL & CO.,  
email=uditsethia@icbelting.com, ou=International  
Conveyors Limited, cn=UDIT SETHIA  
[Signature] DN: c=IN, postalCode=700001, o=AGRAWAL & CO.,  
email=uditsethia@icbelting.com, ou=International  
Conveyors Limited, cn=UDIT SETHIA  
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email=uditsethia@icbelting.com, ou=International  
Conveyors Limited, cn=UDIT SETHIA







**International  
Conveyors  
Limited**

Corporate Office : 10, Middleton Row  
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CIN : L21300WB1973PLC028854  
Facsimile : +91 - 33 - 2217 2269  
Phone : +91 - 33 - 4001 0061  
Mail : icltd@icbelting.com  
Url : icbelting.com

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE 287<sup>TH</sup> MEETING OF BOARD OF DIRECTORS OF M/S INTERNATIONAL CONVEYORS LIMITED HELD THROUGH VIDEO CONFERENCE ON THURSDAY, THE 14TH DAY OF NOVEMBER, 2024 WHICH COMMENCED AT 1:30 P.M. AND CONCLUDED AT 3:50 P.M.**

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

“RESOLVED THAT un-audited Financial Results of the Company (Standalone & Consolidated) for the quarter and half year ended September 30, 2024 as placed before the Board be and is hereby taken on record.”

“RESOLVED FURTHER THAT Shri Udit Sethia (DIN-08722143), Director of the company be and is hereby authorized to sign the said Financial Statements for and on behalf of the Company and Ms. Dipti Sharma, Company Secretary & Compliance Officer of the Company be and is hereby authorized to arrange for publication of the same in the newspapers in terms of Listing Regulation and also arrange to forward the copies of the same to the Stock Exchanges and upload on Company’s website.”

“RESOLVED FURTHER THAT Certificate received from Chief Financial Officer of the Company certifying that the above mentioned un-audited Financial Results (Standalone & Consolidated) do not contain any false or misleading statement or figures and do not omit any material facts which may make the statements or figures contained therein misleading, as placed before the Board be and is hereby taken on record.”

**CERTIFIED TRUE COPY**

**For International Conveyors Limited**

*Dipti Sharma*



**Dipti Sharma**

**Company Secretary & Compliance Officer**



Registered Office & Works I :  
Falta SEZ, Sector - II, Near Pump House No. 3  
Village & Mouza - Akalmegh  
Dist. South 24 Parganas, West Bengal -743 504

Works II :  
E-39, M.I.D.C. Area, Chikalhana  
Aurangabad - 431 006  
Maharashtra