



# Flora Textiles Limited

GSTIN : 33AAACF4312P1ZQ  
CIN No. : L17111TZ1993PLC004290  
Registered Office  
13, Bharathi Park Road,  
Coimbatore - 641 043.  
Phone : 91 (422) 2447395  
Email : floralex1@gmail.com

28.05.2024

Corporate Relations Department,  
BSE Limited,  
Dalal Street,  
Mumbai-400001

BSE CODE: 530705

Dear Sirs,

Sub: Outcome of the board meeting held on 28.05.2024

This is to inform you that the board of director of the company at their meeting held on today at 4 pm at the registered office of the company with proper quorum have considered, recommended and approved the following amongst other matters:

- a. Audited Financial statements for the year and 4<sup>th</sup> quarter and year ended on 31<sup>st</sup> March, 2024 is annexed as Annexure — "A"
- b. Auditors' report of the statutory auditors on the financial statements for year and 4<sup>th</sup> quarter ended on 31<sup>st</sup> March, 2024 is annexed as Annexure — "A"

The meeting commenced at 4.00 pm and closed at 4.25 pm.

Thanking you,

Yours Sincerely,

For Flora Textiles Limited

**KIRTISHREE** Digitally signed by  
KIRTISHREE AGARWAL  
**AGARWAL** Date: 2024.05.28  
16:31:44 +05'30'

(Kirtishree Agarwal)

Company Secretary cum Compliance officer.

M.NO.56183



# FLORA TEXTILES LIMITED

## STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH 2024

(Rs in Lakhs)

Audited Results for the quarter ended 31 <sup>st</sup> March		Unaudited Results for the quarter ended 30th December	Revenue from operations	Audited Results for the year ended 31st March	Audited Results for the year ended 31st March
2024	2023	2023		2024	2023
14.50	10.41	10.41	<b>Revenue from operations</b>		
0.00	0.00	0.00	Sale of products and services	45.73	41.64
605.11	0.66	0.21	Other operating revenue	0.00	0.00
<b>619.62</b>	<b>11.07</b>	<b>10.62</b>	<b>Other income</b>	<b>605.39</b>	<b>1.19</b>
			<b>TOTAL INCOME</b>	<b>661.12</b>	<b>42.83</b>
			<b>EXPENSES</b>		
0.00	0.00	0.00	Cost of materials consumed	0.00	0.00
0.00	0.00	0.00	Purchases of stock-in-trade	0.00	0.00
0.00	0.00	0.00	Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	0.00	0.00
4.15	4.11	5.39	Employee benefits expenses	18.05	16.99
-45.24	19.37	18.01	Finance costs	8.80	63.35
1.09	0.95	1.09	Depreciation and amortisation expenses	4.38	3.79
3.22	12.39	1.54	Other expenses	12.15	24.90
0.00	0.00	0.00	Advertising and promotion	0.00	0.00
0.00	0.00	0.00	Others	0.00	0.00
<b>-36.77</b>	<b>36.82</b>	<b>26.03</b>	<b>TOTAL EXPENSES</b>	<b>43.38</b>	<b>109.03</b>
<b>656.39</b>	<b>-25.75</b>	<b>-15.41</b>	<b>Profit before exceptional items and tax</b>	<b>607.74</b>	<b>-66.21</b>
0.00	0.00	0.00	Exceptional items [net credit/ (charge)]		
			<b>Profit before tax</b>		
			<b>Tax expenses</b>		
0.00	0.00	0.00	Current tax	0.00	0.00
0.00	0.00	0.00	Deferred tax credit/(charge)	0.00	0.00
<b>656.39</b>	<b>-25.75</b>	<b>-15.41</b>	<b>PROFIT FOR THE PERIOD (A)</b>	<b>607.74</b>	<b>-66.21</b>
			<b>OTHER COMPREHENSIVE INCOME</b>		
			<b>Items that will not be reclassified subsequently to profit or loss</b>		
0.00	0.00	0.00	Remeasurements of the net defined benefit plans	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00
			<b>Items that will be reclassified subsequently to profit or loss</b>		
0.00	0.00	0.00	Fair value of debt instruments through other comprehensive income	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00
			<b>Items that will be reclassified subsequently to profit or loss</b>		
0.00	0.00	0.00	Fair value of cash flow hedges through other comprehensive income	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00
0.00	0.00	0.00	<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)</b>	0.00	0.00
<b>656.39</b>	<b>-25.75</b>	<b>-15.41</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)</b>	<b>607.74</b>	<b>-66.21</b>
6,000,000.00	6,000,000.00	6,000,000.00	<b>Paid up Equity Share Capital (Face value Re. 10/- per share)</b>	6,000,000.00	6,000,000.00
			<b>Other Equity</b>		
			<b>Earnings per equity share (Face value of Re. 10/- each)</b>		
10.94	-0.43	-0.26	Basic (in Rs.)	10.13	-1.10
10.94	-0.43	-0.26	Diluted (in Rs.)	10.13	-1.10

1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 28<sup>th</sup> May 2024 and then approved by the Board of Directors in its meeting held on 28<sup>th</sup> May 2024. The Statutory Auditors of the Company have expressed a qualified report on the above results.

2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. As repayment of part of loan taken from a related party company, all the fixed assets were sold to it, resulting in a profit of Rs. 604.83 lakhs, which has been shown under other income. The transaction was carried on with the approval of the share-holders through ballot voting. Owing to the sale of the assets, the said company has agreed not to charge interest on the loan and hence the interest charged in the previous three quarters was reversed during March quarter, resulting in additional revenue of Rs 47.46 lakhs during the quarter

4. Segment reporting as required under disclosure requirements of Ind AS 108 - Operating Segments are not applicable, since the entire operation of the company related to only one segment

5. The figures for the corresponding period have been regrouped/rearranged wherever necessary to make them comparable

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**For Flora Textiles Limited**

**Managing Director**

(NIDHI GUPTA)  
(DIN : 01825531)



# FLORA TEXTILES LIMITED

STANDALONE BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024

(Rs in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	Audited as at 31.03.2024	Audited As at 31.03.2024
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS:</b>		
Property, Plant and Equipments	-	57.55
Capital Work in Progress		
Other Financial Assets		
Deferred Tax Assets (Net)		
<b>Sub Total Non Current Assets</b>		<b>57.55</b>
<b>CURRENT ASSETS</b>		
Inventories		
Financial Assets		
- Current Investments		
- Trade Receivables		
- Cash and Cash Equivalents	5.15	2.87
- Other Current Financial Assets	-	-
<b>Current Tax Assets (net)</b>		<b>2.87</b>
Other Current Assets	15.65	10.43
<b>TOTAL ASSETS</b>	<b>20.80</b>	<b>70.85</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	600.00	600.00
Other Equity	(1,240.67)	(1,848.41)
<b>Sub Total Equity</b>	<b>(640.67)</b>	<b>(1,248.41)</b>
<b>NON CURRENT LIABILITIES</b>		
Financial Liabilities		
- Borrowings	634.23	1,282.16
Other Non Current Liabilities		
<b>Sub Total Non Current Liability</b>	<b>634.23</b>	<b>1,282.16</b>
<b>CURRENT LIABILITIES</b>		
Financial Liabilities		
- Borrowings		
- Trade Payables	4.25	14.09
- Other Financial Liabilities		
Other current liabilities	23.00	23.00
Provisions		
<b>Current Tax Liabilities (Net)</b>	<b>27.25</b>	<b>37.09</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>20.80</b>	<b>70.85</b>

Note: Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021

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For Flora Textiles Limited

Managing Director

(NIDHI GUPTA)  
(DIN : 01825531)



# FLORA TEXTILES LIMITED

## AUDITED STANDALONE CASH FLOW STATEMENT

	Year ended 31st March 2024		Year ended 31st March 2023	
	Rs in lakhs		Rs in lakhs	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit/(Loss) before Tax and Extra Ordinary Items		607.74		(66.21)
Adjustments for :				
- Depreciation	4.38		3.79	
- Interest Received	(0.56)		(1.18)	
- Interest Paid	8.80		63.35	
- Provision for gratuity	-		-	
- Profit/Loss on sale of assets	(604.83)		5.94	
- Miscellaneous Income	-	(592.20)	(0.00)	71.90
<b>Operating Profit before Working Capital Changes:</b>		15.53		5.69
Adjustments for :				
- Trade and Other Receivables				
- Inventories				
- Loans and Advances				
- Current Liabilities etc	(15.07)	(15.07)	16.71	16.71
<b>Cash Generated from Operations before Extraordinary Items</b>		0.46		22.41
- Interest Paid		(8.80)		(63.35)
- Direct Taxes				
- Prior year income				
- Income Tax at Earlier Year				
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>Total A</b>	(8.34)		(40.94)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets				(3.47)
Investments				-
Interest Received & Other Income		0.56		1.19
Sale of fixed Assets		658.00		3.00
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>Total B</b>	658.56		0.71
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Share Capital and Share Premium				
Share application money received				
Proceeds from Bank Borrowing				
Proceeds from others Borrowing	(647.93)		39.99	
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>Total C</b>	(647.93)		39.99
<b>NET INCREASE IN CASH OR CASH EQUIVALENTS</b>		2.28		3.11
Cash and Cash Equivalents [Opening Balance]		2.87		(0.24)
Cash and Cash Equivalents [Closing Balance]		5.15		2.87

Note: The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

For Flora Textiles Limited

Managing Director

(NIDHI GUPTA)  
(DIN : 01825531)



## FLORA TEXTILES LIMITED

**Additional information pursuant to Regulation 52(4) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, for Standalone financial results as at and for the quarter/year ended on 31<sup>st</sup> March 2024:**

(Rs in Lakhs)

Quarter ended 31.03.2023	Quarter ended 31.03.2024	Quarter ended 31.12.2023	Particulars	Financial year ended 31.03.2024	Financial year ended 31.03.2023
-1.02	-1.05	-1.05	1 <b>Net debt equity ratio</b> (Net debt/average equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - Cash and cash equivalents - Other balances with banks (including non-current earmarked balances)] [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	-1.02	-1.05
-14.51	-1.22	-0.57	2 <b>Debt Service Coverage Ratio</b> (EBIT / (Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current borrowings and lease obligations (excluding prepayments) during the period)) [EBIT : Profit before taxes +/- Exceptional items + Net finance charges] [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	55.08	-1.05
-14.51	-1.33	-0.62	3 <b>Interest service coverage ratio</b> (EBIT / (Net finance charges + Interest income from group companies)) [EBIT: Profit before taxes +/- Exceptional items + Net finance charges] [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	69.03	-1.05
0.76	0.34	0.14	4 <b>Current Ratio</b> (Total current assets / Current liabilities) [Current liabilities: Total current liabilities Current maturities of non-current borrowings and lease obligations]	0.71	0.00
-4.23	-1.52	-1.16	5 <b>Long term debt to working capital ratio</b> (Non-current borrowings + Non-current lease liabilities + Current maturities of non-current borrowings and lease obligations) / (Total current assets - Current liabilities) [Current liabilities: Total current liabilities - Current maturities of non-current borrowings and lease obligations]	-3.40	-1.56
0.00	0.00	0.00	6 <b>Bad debts to account receivable ratio</b> (Bad debts/ Average trade receivables)	0.00	0.00
1.31	0.52	1.23	7 <b>Current liability ratio</b> (Total current liabilities / Total liabilities)	1.31	0.52
31.80	18.62	20.73	8 <b>Total debts to total assets ratio</b> ((Non-current borrowings + Current borrowings + Non-current and current lease liabilities) / Total assets)	31.80	18.62
0.00	0.00	0.00	9 <b>Debtors turnover ratio (in days)</b> (Average trade receivables / Turnover in days) [Turnover: Revenue from operations]	0.00	0.00
0.00	0.00	0.00	10 <b>Inventory turnover ratio (in days)</b> (Average inventory / Sale of products in days)	0.00	0.00
42.14	-0.61	0.25	11 <b>Operating EBITDA margin (%)</b> (EBITDA/ Turnover) [EBITDA Profit before taxes +/- Exceptional items + Net finance charges + Depreciation and amortisation] [(Net finance charges: Finance costs - Interest income - Dividend income from current investments - Net gain/ (loss) on sale of current investments)] [Turnover: Revenue from operations]	13.48	-0.07
45.25	-2.47	-0.49	12 <b>Net profit margin (%)</b> (Net profit after tax / Turnover) [Turnover: Revenue from operations]	13.29	-1.59
-6.41	-12.48	-12.97	13 <b>Net worth (in `Crore)</b> (Equity share capital + Other equity - Capital reserve - Amalgamation reserve)	-6.41	-12.48

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**For Flora Textiles Limited**

**Managing Director,**  
(NIDHI GUPTA)  
(DIN : 01825531)

**Partners :**

**T.V. Subramanian**, B.Sc., F.C.A.

**T. Rathinavel**, B.Sc., F.C.A. DISA

**S. Chidambaram**, B.Com., F.C.A.,

13A, Co-op. Colony, Rathinasabapathy Street,

K.K. Pudur, Coimbatore - 641 038.

Ph : 0422 - 4384617

E-mail : tvsubramanian@hotmail.com

## To the Board of Directors of Flora Textiles Limited Report on the audit of the Standalone Annual Financial Results

### Opinion

We have audited the accompanying standalone annual financial results of Flora Textiles Limited (hereinafter referred to as the "Company") for the year ended 31<sup>st</sup> March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March 2024.

### Basis for Opinion

- We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.
- The carrying value of Property Plant and Equipment value is zero indicating absence of any productive asset for the foreseeable future which casts a concern on the continuity of the concern to be going. However, the Board of Directors have informed that the company intends to do business of commission agency in future, Further the Board of Directors indicates a possible change in management based on a share purchase agreement dated 15.05.2024, both the factors which negate such a view. As the issue is uncertain at this point in time, qualified opinion on going concern aspect is warranted.

### Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.



# T.V. Subramanian and Associates

CHARTERED ACCOUNTANTS

**Partners :**

**T.V. Subramanian**, B.Sc., F.C.A.

**T. Rathinavel**, B.Sc., F.C.A. DISA

**S. Chidambaram**, B.Com., F.C.A.

13A, Co-op. Colony, Rathinasabapathy Street,

K.K. Pudur, Coimbatore - 641 038.

Ph : 0422 - 4384617

E-mail : tvsubramanian@hotmail.com

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone annual financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual financial results. 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 standalone annual financial results, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



# T.V. Subramanian and Associates

## CHARTERED ACCOUNTANTS

### Partners :

**T.V. Subramanian**, B.Sc., F.C.A.  
**T. Rathinavel**, B.Sc., F.C.A. DISA  
**S. Chidambaram**, B.Com., F.C.A.,

13A, Co-op. Colony, Rathinasabapathy Street,  
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Ph : 0422 - 4384617  
E-mail : tvsubramanian@hotmail.com

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management and Board of Directors' 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 appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results 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.

### Other Matters

- a. The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Coimbatore Date: 28.05.2024  UDIN: <b>24025744BKEJJB3147</b>	for <b>T.V.SUBRAMANIAN AND ASSOCIATES</b> <b>CHARTERED ACCOUNTANTS</b> <b>FRN 007433S</b> <b>THIRUNAVUKK</b> Digitally signed by <b>ARASU</b> THIRUNAVUKKARASU <b>RATHINAVEL</b> Date: 2024.05.28 16:06:32 +05'30' <b>T.RATHINAVEL</b> <b>PARTNER, M.NO. 025744</b>
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**Flora Textiles Limited**

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28.05.2024

Corporate Relations Department,  
BSE Limited,  
Dalal Street,  
Mumbai-400001

BSE CODE: 530705

Dear Sirs,

**Sub: Declaration pursuant to regulation 33(3)(d) of SEBI (listed obligation and Disclosure Requirement) Regulation, 2015-Reg.**

I Hemant Kumar Gupta, CFO of the Company, hereby declare that, the Statutory Auditors of the Company, M/s. TV Subramanian and Associates, Chartered Accountants, (Firm Registration No.007433S) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Result of the Company of the year ended 31<sup>st</sup> March, 2024.

The declaration is given pursuant to Regulation 33(3) (d) of the SEBI (Listed Obligation and Disclosure Requirements) Regulation, 2015 as amended.

This is for your information and records.

For Flora Textiles Limited

**HEMANT  
KUMAR GUPTA**

Hemant Kumar Gupta  
CFO

Digitally signed by  
HEMANT KUMAR GUPTA  
Date: 2024.05.28  
16:34:14 +05'30'