

Yunik Managing Advisors Limited
(Formerly known as Essar Securities Limited)

Essar House, 11, K. K. Marg,
Mahalaxmi, Mumbai- 400 034

CIN: L70200TN2005PLC071791

May 30, 2024

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Sub: Annual Secretarial Compliance Report pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code No. 533149

Dear Sir,

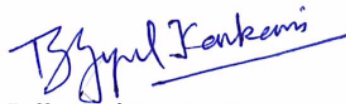
Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019, please find enclosed herewith Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2024, issued by M/s. Uma Lodha & Co., Practicing Company Secretaries.

Request you to kindly take the same on your record.

Thanking you.

Yours faithfully,

For Yunik Managing Advisors Limited
(Formerly known as Essar Securities Limited)



Brijgopal KanKani

Company Secretary & Compliance Officer

Membership No. A49655

UMA LODHA & CO.

COMPANY SECRETARIES

Suite No. 507, 5th Floor, Highway Commercial Centre,
I.B Patel Road, Goregaon East, Mumbai - 400063
Tel: 91-22-40131001/02 Mob: +91-9821247172
Email: uma@umalodha.com | info@umalodha.com
Website: www.umalodha.com

To,
**The Board of Directors,
Yunik Managing Advisors Limited
(Formerly known as Essar Securities Limited)
New No. 77/56, C. P. Ramaswamy Road,
Abhiramapuram, Chennai, 600018.**

Sir/ Madam,

Annual Secretarial Compliance Report for the Financial Year 2023-24

We have been engaged by Yunik Managing Advisors Limited (Formerly known as Essar Securities Limited) (hereinafter referred to as 'the Company') bearing CIN: L70200TN2005PLC071791 whose equity shares are listed on BSE Limited (Symbol: YUNIKM) to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the Company to maintain records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report is enclosed.

**Place: Mumbai
Date: 29/05/2024**

**For UMA LODHA & CO.
(Practising Company Secretaries)
FCS No. 5363
C.P. No. 2593**

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**UMA LODHA
PROPRIETOR
UDIN NO.: F005363F000459740
PEER REVIEW NO. 950/2020**

SECRETARIAL COMPLIANCE REPORT OF M/S Yunik Managing Advisors Limited (Formerly known as Essar Securities Limited) FOR THE YEAR ENDED MARCH 31, 2024

To,
Board of Directors,
Yunik Managing Advisors Limited (Formerly known as Essar Securities Limited)

I, Mrs. Uma Lodha, Company Secretary in Practice proprietor of M/s. Uma Lodha & Co. have examined:

(a) all the documents and records made available to us, and explanation provided by Board of Directors, **M/S Yunik Managing Advisors Limited (Formerly known as Essar Securities Limited)**

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 *(Not Applicable during the Review Period)*;
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *(Not Applicable during the Review Period)*;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *(Not Applicable during the Review Period)*;

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- Securities and Exchange Board of India (Share Based Employee Benefits and sweat Equity) Regulations, 2021; *(Not Applicable during the Review Period)*;
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2021; *(Not Applicable during the Review Period)*;
- Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; *(Not Applicable during the Review Period)*;

And also, circulars/guidelines issued thereunder and based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -.

Sr. No	Compliance Requirement (Regulation s/Circulars / Guidelines Including Specific Clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of The Practicing Company Secretary	Management Response	Remarks
1	Board of Directors shall have an optimum combination of executive and Non-Executive Director (NED) with at least one woman Director and not less than 50% of the BOD shall comprise of NED's.	Regulation 17(1)(a) of SEBI LODR, 2015.	No Executive Director on the Board during the year under review.	---	---	No Executive Director on the Board during the year under review.	---	The Listed entity is yet to appoint any Executive Director on the Board.	The Company will ensure compliance of the same in succeeding years.	Same observation was made in the previous Annual compliance reports.
2	The chief executive officer and chief financial officer of the listed entity shall certify that the financial results do not contain any false or misleading	Regulation 17(8) and 33(2)(a), 27(2)(c) and Schedule V as mentioned Regulation 34(3) of SEBI (LODR),	No CEO or CFO was appointed during the year. Also, as per Regulation 17(8), No compliance certificate was provided to the board of directors	---	---	No CEO or CFO was appointed during the year. Also, as per Regulation 17(8), No compliance certificate was provided to the board of	---	Henceforth, the Company should ensure compliance with regulatory requirement.	The Company will ensure compliance of the same in succeeding years.	Same observation was made in the previous Annual compliance

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	<p>statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.</p> <p>Also, as per Regulation 17(8), No compliance certificate was provided to the board of directors as specified in Part B of Schedule II.</p> <p>Also No disclosures in Annual Report as specified in Schedule V as mentioned Regulation 34(3) of SEBI (LODR), 2015 was disclosed.</p>	2015	<p>as specified in Part B of Schedule II.</p> <p>Also the quarterly compliance report on corporate governance for the March Quarter was not signed by compliance officer or the chief executive officer of the listed entity.</p> <p>Also no declaration signed by the chief executive officer stating that the members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management.</p>			<p>directors as specified in Part B of Schedule II.</p> <p>Also the quarterly compliance report on corporate governance for the March Quarter was not signed by compliance officer or the chief executive officer of the listed entity.</p> <p>Also no declaration signed by the chief executive officer stating that the members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management.</p>				<p>e reports.</p>
3	<p>Disclosures of events or information as specified in Part A of the Schedule III as mentioned Regulation 30 of SEBI</p>	<p>Part A of the Schedule III and Regulation 30 of SEBI (LODR), 2015</p>	<p>The listed entity has not made disclosure to stock exchange of Amendments to Articles of Association in brief. Independent</p>	---	---	<p>The listed entity has not made disclosure to stock exchange of Amendments to Articles of Association in brief.</p>		<p>Henceforth, the Company should ensure compliance with regulatory requirement.</p>	<p>The Company will ensure compliance of the same in succeeding years.</p>	

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	(LODR), 2015.		Director of the Company.						
4	Upon compliance with the conditions for change of name laid down in Companies Act, 2013 and rules made thereunder, the listed entity, in the explanatory statement to the notice seeking shareholders' approval for change in name, shall include a certificate from a practicing chartered accountant stating compliance with conditions provided in Regulation 45(1) as mentioned in Regulation 45(3) of SEBI (LODR), 2015	Regulation 45(3) of SEBI (LODR), 2015.	The listed entity, has not included a certificate from a practicing chartered accountant stating compliance with conditions provided in sub-regulation 45(1) in the explanatory statement to the notice seeking shareholders' approval for change in name.	---	---	The listed entity, has not included a certificate from a Practicing Chartered Accountant stating compliance with conditions provided in sub-regulation 45(1) in the explanatory statement to the notice seeking shareholder s' approval for change in name.		Henceforth, the Company should ensure compliance with regulatory requirement.	The Certificate was acquired from Practicing Chartered Accountant however, the omission of certificate from the explanatory statement to the notice occurred as a result of human error.
5	Disclosure of encumbered shares as mentioned in Regulation 31(4) SEBI(Substantial Acquisition of Shares and Takeovers) (Second Amendment) Regulations, 2019	Regulation 31(4) SEBI(Substantial Acquisition of Shares and Takeovers) (Second Amendment) Regulations, 2019	The promoter of the listed entity has not disclosed details of shares in listed entity encumbered by him or by persons acting in concert with him in such form as specified.	---	---	The promoter of the listed entity has not disclosed details of shares in listed entity encumbered by him or by persons acting in concert with him in such form		Henceforth, the Company should ensure compliance with regulatory requirement.	The Promoter is under RP, therefore the disclosure was not submitted.

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						as specified.				
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ Circulars / Guidelines Including Specific Clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of The Practicing Company Secretary	Management Response	Remarks
1	Board of Directors shall have an optimum combination of executive and Non-Executive Director (NED) with at least one woman Director and not less than 50% of the BOD shall comprise of NED's.	Regulation 17(1)(a) of SEBI LODR, 2015-	No Executive Director on the Board during the year under review.	---	---	No Executive Director on the Board during the year under review.	---	The Listed entity is yet to appoint any Executive Director on the Board.	The Company will ensure compliance of the same in succeeding years.	Same observation was made in the previous Annual compliance reports.
2	The chief executive officer and chief financial officer of the listed entity shall certify that the financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading. Also, as per Regulation 17(8), No compliance certificate was provided to	Regulation 17(8) and 33(2)(a) of SEBI (LODR), 2015	No CEO or CFO was appointed during the year. Also, as per Regulation 17(8), No compliance certificate was provided to the board of directors as specified in Part B of Schedule II.	---	---	No CEO or CFO was appointed during the year. Also, as per Regulation 17(8), No compliance certificate was provided to the board of directors as specified in Part B of Schedule II.	---	Henceforth, the Company should ensure compliance with regulatory requirement	The Company will ensure compliance of the same in succeeding years.	Same observation was made in the previous Annual compliance reports.

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	the board of directors as specified in Part B of Schedule II.									
3	Disclosure of necessary details in case of appointment/re-appointment of Director as mentioned in Regulation 36(3) of SEBI (LODR),2015 .	Regulation 36(3) of SEBI (LODR), 2015.	For re-appointment of Ms. Priyanka Oka as director retiring by rotation and re-appointment of Mr. Somashekhar Basavaraj Malagi as Independent director, the necessary details were not mentioned in the Annual Report.	---	---	For re-appointment of Ms. Priyanka Oka as director retiring by rotation and re-appointment of Mr. Somashekhar Basavaraj Malagi as Independent director, the necessary details were not mentioned in the Annual Report.	---	Henceforth, the Company should ensure timely compliance with regulatory requirement.	The Company will ensure compliance of the same in succeeding years.	Same observation was made in the previous Annual compliance reports.
4	Disclosure of necessary details in case of appointment/re-appointment of Statutory Auditors as mentioned in Regulation 36(3) of SEBI (LODR),2015 .	Regulation 36(5) of SEBI (LODR), 2015.	For appointment of M/s. A. P. Rajagopalan & Co., Chartered Accountants, as statutory auditors of the Company, necessary details were not mentioned in the explanatory statement.	---	---	For appointment of M/s. A. P. Rajagopalan & Co., Chartered Accountants, as statutory auditors of the Company, necessary details were not mentioned in the explanatory statement.	---	Henceforth, the Company should ensure timely compliance with regulatory requirement.	The Company will ensure compliance of the same in succeeding years.	---

(c) I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status Yes/No/NA)	Observations/ Remarks by PCS
1.	<u>Secretarial Standard</u>	No	Newspaper Publication of Postal Ballot Notice and

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	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.		Annual General Meeting Notice was published in English language but not in district where the registered office of the company is Situated.
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI. 	Yes	--
3.	<p><u>Maintenance and disclosures on Website</u></p> <ul style="list-style-type: none"> The listed entity is maintaining a functional website. Timely dissemination of the documents/ information under a separate section on the website. Web links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website. 	Yes Yes Yes	
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified under section 164 of the Companies Act, 2013.</p>	Yes	--
5.	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of Material subsidiaries (b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	NA	The Company does not have any subsidiaries/material subsidiaries.
6.	<p><u>Preservation of Documents:</u></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	---
7.	<p><u>Performance Evaluation:</u></p>	Yes	The Company has conducted performance evaluation of

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	The listed entity has conducted performance evaluation of Board, Independent Directors and the Committees at the start of every Financial year as prescribed in SEBI Regulations.		Board, Independent Directors and the Committees on 06 th September, 2023
8.	<p><u>Related Party Transactions:</u></p> <p>a) The listed entity has obtained prior approval of Audit Committee for all the Related party transactions.</p> <p>b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.</p>	NA	The Company has not entered into any related party transactions.
9.	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 and Regulation 30A along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	No	Amendments to articles of association of listed entity, in brief.
10.	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	BSE had sent a Caution letter on January 23rd, 2024 to Comply with SDD requirements. The Company has been complying with the SDD requirements but while submitting December quarter Compliance Certificate inadvertently it failed to mention about NIL non compliances. BSE has requested to submit Board Comments on the same in the forthcoming Board Meeting.
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No Actions taken against the listed entity/ its promoters /directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.</p>	No	
12.	<p><u>Additional Non-Compliances, if any:</u></p> <p>No additional non-compliance observed for all</p>	No	

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SEBI regulation/circular/guidance note etc		
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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS
1.	Compliances with the following conditions while appointing/re-appointing an auditor.		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year</p>	NA	No resignation of Auditors has taken place during the year under review.
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of</p>	NA	No resignation of Auditors has taken place during the year under review.

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	<p>information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/</p> <p>CFD/CMD1/114/2019 dated 18th October, 2019.</p>	NA	No resignation of Auditors has taken place during the year under review.

Place: Mumbai
Date: 29/05/2024

For UMA LODHA & CO.
(Practising Company Secretaries)
FCS No. 5363
C.P. No. 2593

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LODHA

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UMA LODHA
PROPRIETOR
UDIN NO.: F005363F000459740
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