

### INVESTMENT & PRECISION CASTINGS LTD

You Design, We Cast

Corporate Identification No. (CIN): L27100GJ1975PLC002692

& WORKS TELEPHONE FAX E-MAIL WEBSITE

REGD. OFFICE NARI ROAD, BHAVNAGAR GUJARAT, INDIA 364 006 (91) (278) 252 3300 to 04 (91) (278) 252 3500 to 02 direct1@ipcl.in www.ipcl.in

EN 9100 IATF 16949 . 2016 ISO 9001 : 2015 ISO 14001 : 2015 BS OHSAS 18001 : 2007 **Certified Company** 

Date: 08.02.2021

To. The Dy. Manager Dept. of Corporate Services **BSE** Limited P.J. Tower, Dalal Street, Fort, Mumbai - 400 001.

Dear Sir,

Sub: Outcome of Meeting of Board of Directors held on 08.02.2021. Scrip Code: 504786

With reference to the above mentioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held on 08.02.2021, have considered and approved following business:

1. Approved un- audited Standalone and Consolidated Financial results for the Quarter ended 31st December, 2020 as required under Regulation 33 of SEBI (LODR) Regulations 2015.

Meeting Conclusion time: 2.30 PM

We request you to kindly take note of the same.

Thanking You

Yours Faithfully

For Investment & Precision Casting Limited

Mr. Piyush Tamboli

I Decem

Chairman and Managing Director

**DIN-** 00146033





# INVESTMENT & PRECISION CASTINGS LTD

You Design, We Cast

Corporate Identification No. (CIN): L27100GJ1975PLC002692

& WORKS TELEPHONE FAX E-MAIL

WEBSITE

REGD. OFFICE NARI ROAD, BHAVNAGAR GUJARAT, INDIA 364 006 (91) (278) 252 3300 to 04 (91) (278) 252 3500 to 02 direct1@ipcl.in www.ipcl.in

EN 9100 : 2016 IATF 16949 : 2016 ISO 9001 : 2015 ISO 14001 : 2015 BS OHSAS 18001 : 2007

Certified Company

# INVESTMENT & PRECISION CASTINGS LIMITED

5
5
2
R
Z
ي
2
15
~
Ĉ
0
<u></u>
E
SI
Ë
S
Ž
H
E
Ω
Z
2
ĽΕ
K
Ď
2
Ö
SF
5
SU
RE
Ξ
I
ž
Y
Ē
Q
E
5
A
5
F
ī
Z
Ħ
TE
IA
Š

Sh. the control and the					STAN	STANDALONE					CONSOLIDATED	DATED		(INR in Lacs)
State   District   D	- Z		For th	e Quarter end	led on	9 Month	s ended	For the year ended on	Fort	he quarter end	ed on	9 Months	ended .	For the year
December			31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31 12 2020	21 12 2010	ended on
According through the proposal propos			Unaudited	Unaudited	_	Unaudited	Unaudited	Audited	Unandited	Linanditod	Transfer d		21.12.2019	31.03.2020
Davidy Homome (1944)   Age		Income from operations							The state of the s	Onaumien	Onduarea	Unaudited	Unaudited	Audited
Other Operating Income   4-6   7-85		a) Sales/ Income from Operations (net)	3,394.80	2.559.22		6 673 43	00 000 7	1700					is a	
Other from our energy         23.2         5.35         1.65.9			46.67	74 82	ŀ	CF.C. 10,1	0,732.20	14.162,6	3,394.80	2,559.22	2,250.13	6,673.43	6,952.28	9,251.41
Total Information   Tota	0.77		24.24	17.02		165.59	210.34	267.12	46.67	74.82	55.64	165.59	210.34	267 12
Expensive contained consumed   1,288,94   2,484,81   6,78,04   2,485,94   2,484,94   2			2 407 24	0.00	40.V	38.99	28.76	61.72	23.25	4.09	7.92	35.56	25.49	57.30
b. Const of materials consumed         1,288.99         763.22         666.73         2,187.21         2,187.22         2,187.23         2,187.21         2,187.23         2,187.21         2,187.23         2,	-		3,403./1	2,639.37	2,314.81	6,878.01	7,191.38	9,580.24	3,464.72	2,638.13	2,313.69	6.874.58	7.188.11	9 575 81
C. Charles in inventione to the protection of the control of the c		a. Cost of materials consumed	1 000 00	i		374030000000000000000000000000000000000							-	10:010
Comparison inventories   Comparison in the control in the contro		b. Purchase of stock-in-trade	1,238.69	763.52	666.75	2,187.21	2,137.26	2,858.59	1,238,69	763 52	666 75	2 107 21	2000	0100
d. Employee between cost         777         24.88         88.21         18.847         6.66         77.70         24.88         88.21         18.847         24.88         88.21         18.847         24.88         88.21         18.847         24.88         88.21         18.847         24.88         18.84         18.847         18.84         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82         18.82		C Changes in inventorion	0.00	0.00		0.00	0.00	0.00	000	000	0000	2,107.21	2,137.26	2,858.59
t. Entance cost         133.99         143.00 <t< td=""><td></td><td>d Employee Leading</td><td>-77.70</td><td>234.88</td><td></td><td>382.15</td><td>158.47</td><td>50 05</td><td>77 70</td><td>00.00</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>		d Employee Leading	-77.70	234.88		382.15	158.47	50 05	77 70	00.00	00.0	0.00	0.00	0.00
c. Printence Control         64.53.9         145.26         143.29         145.28         143.29         145.83         143.29         145.83         143.29         145.84         157.90         145.84         157.90         145.83         157.90         145.83         157.90		d. Employee benefits expense	192.16	158.87	200.17	449.48	597.83	730 10	1001	150 07	78.97	382.15	158.47	69.05
F. Poperation of amortisation expense         1618.80         162.29         693.91         163.90         163.03         453.20         453.20         453.20         453.20         453.20         162.29         453.20         162.29         162.29         453.20         162.29         162.20 <th< td=""><td></td><td></td><td>153.99</td><td>145.63</td><td>143.02</td><td>432.30</td><td>453 32</td><td>649 04</td><td>152.00</td><td>120.67</td><td>71.007</td><td>449.48</td><td>597.83</td><td>730.10</td></th<>			153.99	145.63	143.02	432.30	453 32	649 04	152.00	120.67	71.007	449.48	597.83	730.10
8. Factoral processing cost         42.55         3.22.89         887.60         1.02.05         1.02.96         1.02.96         1.02.96         1.02.96         1.02.96         1.02.96         1.02.96         1.02.96         1.02.0		1. Depreciation & amortisation expense	161.86	162.96	162.27	483 62	512.02	450.04	153.99	145.63	143.02	432.30	453.32	648.84
b. External processing cost         6.86.71         6.95.75         5.54.69         1.70.83 on 1.00.90         4.25.90         9.25.90		g. Fower & Fuel	425.50	342.89	373 98	09 288	1 000 00	102,00	101.86	162.96	162.27	483.62	512.29	659.31
1. Other expenditure         271.90         314.31         2.34.84         7.08.72         7.08.72         7.08.73		h. External processing cost	808.71	609.75	554 69	1 685 95	1,029.05	1,356.08	425.50	342.89	323.98	887.60	1,029.05	1,356.08
Figure   F		i. Other expenditure	271.90	314 31	23.4 58	700.00	1,703.03	2,2/5.65	808.71	609.75	554.69	1,685.85	1,703.83	2,275,65
Profit before Exceptional item and Tax (3-4)		j. Total	3 175 12	2 722 61	234443	07.607	/36.25	1,085.79	272.16	314.56	234.84	710.41	737.09	1.086.53
Exceptional Items		_	07000	10.25.01	4,744.45	1,211.97	7,328.30	9,683.41	3,175.38	2,733.06	2,344.69	7,218.62	7.329.14	9 684 15
Profit before Tax (5-6)  Tax Expenses  - Carrier Vears' Tax  - Deferred tax  - Carrier Vears' Tax  - Deferred tax  - Carrier tax  - Deferred tax  - Carrier Vears' Tax  - Deferred tax  - Deferred tax  - Carrier Vears' Tax  - Deferred		_	0000	44.04-	79.67	-339.96	-136.92	-103.17	289.34	-94.93	-31.00	-344.04	-141 03	108 34
Tax Expenses         Tax Expenses         -20,00         -53,44         -24,53         -136,92			00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	000
- Current tax -			79.00	-75.44	79.67	-339.96	-136.92	-103.17	289.34	-94.93	-31.00	-344.04	-141 03	-108 34
- Earlier Years Tax  - Deferred tax  Net Profit comprehensive Income  - Earlier Years Tax  - Deferred tax  Net Profit comprehensive Income  - Deferred tax  - 19.10  - 0.00  - 0		- Current tax	000	000	000					18				TOWN TOWN
- Deferred tax  - Deferred tax		- Earlier Years' Tax	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00'0	00.0	000
Net Profit for the period (7-8)  Net Comprehensive Income  A (1) Income tax relating to items that will not be reclassified to profit or loss  Total Other Comprehensive income (Net of tax)  1-1.74  1		-	75.76	10.00	0.00	0.00	-2.35	-2.35	0.00	0.00	0.00	0.00	-2.35	-2 35
Other Comprehensive Income  A (i) Items that will not be reclassified to profit or loss  A (i) Items that will not be reclassified to profit or loss  A (i) Items that will not be reclassified to profit or loss  A (i) Items that will not be reclassified to loss  A (i) Items that will not be reclassified to be reclassified to loss  A (i) Items that will not be re		-	715 34	75.97	-10.46	97.06	-40.46	-33.60	75.26	-18.22	-10.46	-95.76	-40.46	33.60
A (i) litems that will not be reclassified to profit or loss  (ii) Income tax relating to items that will not be reclassified to profit or loss  (iii) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to profit or loss  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not be reclassified to 0.67  (iv) Income tax relating to items that will not tax relating to 0.67  (iv) Income tax relating to 0.67  (iv) Incom			£0.012	-13.57	-19.10	-244.20	-94.11	-67.22	214.08	-76.71	-20.54	-248.28	-98.22	-72.39
(ii) Income tax relating to items that will not be reclassified to profit or loss  Profit or loss  Total Comprehensive income (Net of tax)  Lind Comprehensive income (Net of tax)  Lind Comprehensive income for the period (Net of ta		A (i) Items that will not be reclassified to profit or loss	-2 41	-2 41	170	200	,							
profit or loss    1.74		(ii) Income tax relating to items that will not be reclassified to		i	70.0	57.1-	1.81	-9.62	-2.41	-2.41	19.0	-7.23	1.81	-9.62
Total Other Comprehensive income (Net of tax)  1.74  1.74  1.174		profit or loss	1770											
Total Comprehensive Income for the period (Net of tax)  Total Comprehensive Income for the period Comprehensiv		Total Other Comprehensive income (Net of tax)	0.07	0.0	7.0	2.01	-0.51	2.67	29.0	0.67	-0.17	2 0.1	0	
Total Comprehensive Income for the period (Net of tax)  213.60  200.00		בייייי (ייייי טו ומא)	-1.74	-1.74	0.44	-5.22	1.30	-6.95	-1.74	-1.74	0.44	-5.22	130	707
p Equity Share Capital (Face Value of Rs.10/- per share) 500.00 5			213.60	76 96	18.73	240 42	20 00	į						200
equity excluding revaluation reserve 4.31 -1.50 -0.38 -4.88 -1.88 -1.34 4.28 -1.53 -0.41 4.97 -1.96 -0.38 -4.88 -1.34 4.28 -1.53 -0.41 4.97 -1.96		Paid up Equity Share Capital (Face Value of Rs.10/- per share)	200.00	200.00	500.00	500.00	500.00	500.00	500 00	500 00	-20.10	-253.50	-96.92	-79.34
id 4.31 -1.50 -0.38 -4.88 -1.88 -1.34 4.28 -1.53 -0.41 4.97 -1.96 -1.53 -0.41 4.07 -1.96		Other equity excluding revaluation reserve								00.00	00.000	200.00	200:00	200.00
4.31 -1.50 -0.38 -4.88 -1.84 4.28 -1.53 -0.41 4.97 -1.96 -1.88 -1.34 4.28 -1.53 -0.41 4.07 -1.06		Basic	107	r.	0	,		6,806.01						6 708 50
-1.50 -0.36 -4.88 -1.34 4.28 -1.53 -0.41		Diluted	4.51	-1.50	-0.38	4.88	-1.88	-1.34	4.28	-1.53	0.41	70.7	1 0%	1 45
			4.31	Inc.1-	-0.38	-4.88	-1.88	-1.34	4.28	-1.53	-0.41	407	1.06	C#.1-





# NVESTMENT & PRECISION CASTINGS LTD

You Design, We Cast

L27100GJ1975PLC002692

**REGD. OFFICE** & WORKS **TELEPHONE** 

NARI ROAD, BHAVNAGAR GUJARAT, INDIA 364 006 (278) 252 3300 to 04 (91)(91) (278) 252 direct1@ipcl.in 252 3500 to 02 www.ipcl.in

EN 9100 IATF 16949 : 2016 : 2016 ISO 9001 ISO 14001 : 2015 : 2015 BS OHSAS 18001 : 2007

Certified Company

Corporate Identification No. (CIN):

FAX E-MAIL WEBSITE

By Order of the Board of Directors P & Bacow

Mr. Piyush I. Tamboli Chairman & Managing Director



The complaints from investors/shareholders for the quarter ended on 31st December, 2020: Received -0, Resolved - 0, Unresolved -0.

The Company has, in accordance with the Indian Accounting Standard (Ind AS) 108 - Operating Segments, identified Investment Casting Activities and Power Generation Activities as its segments and financial details thereof are disclosed in a separate annexure attached herewith.

The statement has been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the

Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period. 2

Bhavnagar 8th February, 2021

The above financial results are reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 8th February, 2021. The Statutory Auditors have carried out limited review of the same.



## INVESTMENT & PRECISION CASTINGS LTD

You Design, We Cast

Corporate Identification No. (CIN): L27100GJ1975PLC002692

REGD. OFFICE & WORKS TELEPHONE FAX E-MAIL

WEBSITE

NARI ROAD, BHAVNAGAR GUJARAT, INDIA 364 006 (91) (278) 252 3300 to 04 (91) (278) 252 3500 to 02 direct1@ipcl.in www.ipcl.in EN 9100 : 2016 IATF 16949 : 2016 ISO 9001 : 2015 ISO 14001 : 2015 BS OHSAS 18001 : 2007

Certified Company

### INVESTMENT & PRECISION CASTINGS LIMITED

Consolidated Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:

(Rs. in Lacs)

Particulars		Quarter Ended		Nine Months Ended		(Rs. in Lac
	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	March 31, 2020
1. Segment revenue						
A. Investment castings	3,420.74	2,564.83	2,258.28	6,713.95	( 070 00	0.010
B. Wind Mill	43.98	73.30	55.41	160.63	6,978.28 209.83	9,310.6
Total	3,464.72	2,638.13	2,313.69	6,874.58		265.1
Less: Inter segment revenue	0.00	0.00	0.00	0.00	7,188.11 0.00	9,575.8
Net sales / income from operations	3,464.72	2,638.13	2,313.69	6,874.58	7.188.11	0.0
2. Segment results		2,000.10	2,313.09	0,074.30	7,188.11	9,575.8
(Profit before interest and Tax)						
A. Investment Castings	418.91	1.15	75,43	-6.19	166.20	
B. Wind Mill	24.42	49.55	36.58	94.45	166.20	375.2
Total	443.33	50.70	112,01	88.26	312.29	165.2
Less: Interest	153.99	145.63	143.01	432.30		540.5
Less: Unallocable expenditure net off	0.00	0.00	0.00	0.00	453.32 0.00	648.8
unallocable income			0.00	0.00	0.00	0.00
Profit before tax	289.34	-94.93	-31.00	-344.04	-141.03	-108.34
3. Segment Assets & Liabilities				021,01	-141.05	-108.34
Segment Assets						
A. Investment Castings	17,365,71	16,384,91	15,749.65	17,365.71	15,749.65	15.004.40
B. Wind Mill	266.32	270.96	284.70	266.32	284.70	15,884.40 280.11
C. Unallocated				200.52	204.70	250.11
Total	17,632.03	16,655.87	16,034,35	17,632.03	16,034.35	16,164.51
Segment Liabilities				27,9002.00	10,034,33	10,104.31
A. Investment Castings	10,591.94	9,828.15	8,752.15	10,591.94	8,752.15	8,865.93
B. Wind Mill	0.00	0.00	0.00	0.00	0.00	0.00
C. Unallocated	0.00	0.00	0.00	0.00	0.00	, 0.00
Total Total	10,591.94	9,828.15	8,752.15	10,591.94	8,752.15	8,865.93

Place : Bhavnagar Date : 08.02.2021 BHAVNAGAR S

By Order of the Board of Directors

PS Seecon

Mr. Piyush I. Tamboli Chairman & Managing Director Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results

To The Board of Directors Investment & Precision Castings Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Investment & Precision Castings Limited, ("the Company") for the quarter 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the 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 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, preliminary of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For P A R K & COMPANY Chartered Accountants FRN: 116825W



Digitally signed by Arbith Rejardablum or Disc colls, ownerson and a collection of the colls, ownerson and a collection of the colls, ownerson and a collection of the colls, ownerson and collection of the colle

ASHISH DAVE Partner

Membership No. 170275 UDIN: 21170275AAAAAL4119

Bhavnagar February 8, 2021

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results

To The Board of Directors **Investment & Precision Castings Limited** 

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Investment & Precision Castings Limited, ("the Parent Company") and and its wholly-owned subsidiary, I&PCL Vacuum Cast Limited (the Company and its wholly-owned subsidiary together referred to as "the Group") for the quarter 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").
- This Statement, which is the responsibility of the Parent Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) - 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the 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.
- We conducted our review 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, preliminary of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
- 4. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, to the extent applicable.
- 5. We did not review the interim financial information of a wholly-owned subsidiary company, I&PCL Vacuum Cast Limited, whose interim financial results reflect total revenues of Nil and Nil for the quarter ended and nine-months ended 31st December, 2020 respectively, net loss of Rs. 1.27 lacs and Rs. 4.11 lacs for the quarter ended and nine-months ended 31st December, 2020 respectively and total comprehensive income of Rs. 1.27 lacs and Rs. 4.11 lacs ended and nine-months ended 31st December, 2020 respectively, as considered in the Statement, which have been reviewed by its auditors. Our conclusion on the Statement is not modified in respect of these matters.



### PARK & COMPANY Chartered Accountants

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

Chartered Accountants

For P A R K & COMPANY Chartered Accountants FRN: 116825W

Ashish
Rajendrak
umar Dave

ASHISH DAVE Partner Membership No. 170275 UDIN: 21170275AAAAAM2495

Bhavnagar February 8, 2021