



SINCE : 1975

INVESTMENT & PRECISION CASTINGS LTD

You Design, We Cast

Corporate Identification No. (CIN) :
L27100GJ1975PLC002692

REGD. OFFICE NARI ROAD, BHAVNAGAR
& WORKS GUJARAT, INDIA 364 006
TELEPHONE (91) (278) 252 3300 to 04
(91) 70695 80001 / 70695 80002

E-MAIL direct1@ipcl.in
WEBSITE www.ipcl.in

NADCAP Approved for NDT	
EN 9100	: 2018
IATF 16949	: 2016
ISO 9001	: 2015
ISO 14001	: 2015
ISO 45001	: 2018
NABL Accredited Lab	
Certified Company	

Date- 30.01.2024

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400001
SCRIP CODE: 504786

Sub.: Outcome of Board Meeting – 30th January, 2024

We wish to inform you that at the meeting of the Board of Directors of the Company ("Board") held today i.e Tuesday, 30th January, 2024, the Board has considered and approved the un-audited standalone and consolidated financial results of the Company for the **Quarter & Nine months ended as on 31st DECEMBER, 2023**.

The said un-audited standalone and consolidated financial results were reviewed by the Audit Committee before approval by the Board.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith un-audited standalone and consolidated financial results for the **Quarter & Nine months ended as on 31st DECEMBER, 2023** along with Limited Review Report of the statutory auditors.

1. Board has Consider & Approve Appointment of New Additional Independent Director Mr. jatan G shah having DIN: 10479421, as per regulation 17(1) (d) of SEBI LODR, 2015 Approval of share holders will be taken within 3 months from the date of appointment via EGM. So EGM will be conducted within 3 months from such date.

2. Also take note of completion of term (5 years) of Mr. Vimal Ambani as independent director and received a letter from him that the said Director does not wish to continue.

The Board Meeting commenced at 12:00 P.M. and concluded at 1:00 PM.

We request you to take the above information on records.

Thanking you.

Yours faithfully,

For Investment and Precision Castings Limited

P. S. Ambani

Mr. Piyush I Tamboli
Chairman and Managing Director
DIN-00146033





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Date- 30.01.2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400001

SCRIP CODE: 504786

Sub.: Intimation for appointment of Additional independent Director on the Board of Directors of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

Pursuant to the Regulation 30 and 51 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that Board meeting held as on 30th January, 2024 that Board of Directors has Approved & accept the Appointment Mr. Jatan G. shah (DIN:10479421) as an Additional Independent & Non Executive Director of the Company w.e.f. 30th January, 2024 In terms of SEBI Circular No OR/CFD/CMD/4/2015 dated September 9, 2015, the details are given as an **Annexure - 1** to this letter

In compliance with SEBI Letter dated June 14, 2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that Mr. Jatan shah (DIN: 10479421) has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.

Take note of completion of term (Cessation due to expiry of term of 5 years) of Mr. Vimal Ambani as Independent director of company. In terms of SEBI Circular No OR/CFD/CMD/4/2015 dated September 9, 2015, the details are given as an **Annexure-2** to this letter

Kindly take a note of the same.

For Investment and Precision Castings Limited

Mr. Piyush I Tamboli
Chairman and Managing Director
DIN-00146033





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Annexure -1

In terms of SEBI Circular No OR/CFD/CMD/4/2015 dated September 9, 2015, the details are as under:

Appointment of Mr. Jatan G shah (DIN: 10479421) as an Additional Independent director of the Company from 30.01.2024

Reason for change viz Appointment, Resignation, Removal, Death Or Otherwise	Appointment
Date of appointment	30.01.2024
Brief profile	I Jatan G shah Completed B.com & LLB having 20 years of experience in business of building construction as builder. He is committee member in saurashtra chamber of commerce and also having membership in industrial credai
Disclosure of relationships between directors	Mr. Jatan G shah not related to any of the Director of the Company
Information as required of pursuant to BSE Circular no. LIST/COMP/14/2018-19 dated June 20, 2018 and Circular of National Stock Exchange of India Limited having Ref No: NSE/CML/2018/24 dated June20, 2021	Mr. Jatan G shah is not debarred from holding the office of Director by virtue any SEBI Order or any other such authority.

Prasanna





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Annexure - 2

In terms of SEBI Circular No OR/CFD/CMD/4/2015 dated September 9, 2015, the details are as under:

Cessation of Mr. Vimal R. Ambani (DIN: 00351512) as an Independent Director of the Company
W.e.f. 31.01.2024

Reason for change viz Appointment, Resignation, Removal, Death Or Otherwise	Cessation due to expiry of his term as independent director (completion of 5 years)
Date of retirement	31.01.2024
Brief profile	NA
Disclosure of relationships between directors	Mr. Vimal Ambani not related to any of the Director of the Company
Information as required of pursuant to BSE Circular no. LIST/COMP/14/2018-19 dated June 20, 2018 and Circular of National Stock Exchange of India Limited having Ref No: NSE/CML/2018/24 dated June20, 2021	Mr. Vimal Ambani is not debarred from holding the office of Director by virtue any SEBI Order or any other such authority.

P. P. Ambani





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INVESTMENT & PRECISION CASTINGS LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		For the Quarter ended on		9 Months ended		For the year ended on		For the quarter ended on		9 Months ended		For the year ended on	
		31.12.2023	30.09.2023	31.12.2022	31.12.2022	31.03.2023	31.03.2023	31.12.2022	31.12.2022	31.12.2022	31.12.2022	31.03.2023	31.03.2023
1	Income from operations	3,959.53	4,346.38	4,182.74	12,851.12	12,377.62	16,745.96	3,959.53	4,346.38	4,182.74	12,851.12	12,377.62	16,745.96
	a) Sales/ Income from Operations (net)	52.29	139.86	38.68	269.01	185.61	264.65	52.29	139.86	38.68	269.01	185.61	264.64
2	b) Other Operating Income	23.26	13.17	12.31	92.49	39.91	46.55	23.26	13.17	12.31	92.49	40.49	47.13
3	Total Income (a + b + 2)	4,035.08	4,499.41	4,233.72	13,212.62	12,603.14	17,057.16	4,035.08	4,499.41	4,233.72	13,212.62	12,603.73	17,057.72
4	Expenses:												
	a. Cost of materials consumed	1,374.54	1,354.46	1,535.58	4,431.16	4,738.36	6,397.86	1,374.54	1,354.46	1,535.58	4,431.16	4,738.36	6,397.86
	b. Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories	8.64	89.66	(200.34)	(154.91)	(256.50)	(501.87)	8.64	89.66	(200.34)	(154.91)	(256.50)	(501.87)
	d. Employee benefits expense	233.39	240.65	182.55	732.03	566.34	793.99	233.39	240.65	182.55	732.03	566.34	793.99
	e. Finance cost	156.69	168.67	196.30	504.43	490.13	679.99	156.69	168.67	196.31	504.43	490.13	679.98
	f. Depreciation & amortisation expense	200.31	196.39	181.43	582.32	555.96	739.26	200.31	196.39	181.43	582.32	555.96	739.26
	g. Power & Fuel	542.26	574.07	1,142.81	1,661.40	1,797.44	2,374.50	542.26	574.07	1,142.81	1,661.40	1,797.44	2,374.50
	h. External processing cost	1,045.70	1,149.19	1,142.81	3,431.28	3,267.95	4,357.60	1,045.70	1,149.19	1,142.81	3,431.28	3,267.95	4,357.60
	i. Other expenditure	261.44	378.43	322.35	1,009.82	1,071.60	1,440.27	261.44	378.43	322.35	1,009.82	1,071.60	1,440.26
	j. Total	3,822.96	4,151.52	3,963.26	12,197.52	12,231.28	16,281.60	3,823.38	4,151.93	3,963.42	12,198.59	12,231.78	16,282.58
5	Profit before Exceptional Item and Tax (3-4)	212.11	347.90	270.46	1,015.09	371.87	775.55	211.70	347.49	270.30	1,014.03	371.96	775.14
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before Tax (5-6)	212.11	347.90	270.46	1,015.09	371.87	775.55	211.70	347.49	270.30	1,014.03	371.96	775.14
8	Tax Expenses												
	- Current tax	43.36	58.00	45.08	177.36	62.00	129.00	43.36	58.00	45.08	177.36	62.00	129.00
	- Earlier Years' Tax	1.43	0.00	1.08	1.43	1.08	1.08	1.43	0.00	1.08	1.43	1.08	1.08
	- Deferred tax	35.97	36.77	30.84	125.74	42.52	89.40	35.97	36.77	30.84	125.74	42.52	89.40
9	Net Profit for the period (7-8)	131.35	253.12	193.45	710.56	266.27	556.08	130.94	252.71	193.30	709.50	266.36	555.66
10	Other Comprehensive Income												
	A (i) Items that will not be reclassified to profit or loss	0.81	0.81	1.85	2.44	5.56	3.25	0.81	0.81	1.85	2.44	5.56	3.25
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.23)	(0.23)	(0.48)	(0.68)	(1.45)	(0.90)	(0.23)	(0.23)	(0.49)	(0.68)	(1.45)	(0.90)
	Total Other Comprehensive Income (Net of tax)	0.59	0.58	1.37	1.76	4.12	2.35	0.59	0.57	1.36	1.76	4.11	2.35
11	Total Comprehensive Income for the period (Net of tax)	131.94	253.71	194.83	712.32	270.38	558.43	131.52	253.30	194.66	711.26	270.46	558.01
	Paid up Equity Share Capital (Face Value of Rs.10/- per share)	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	Earning Per Share (EPS)												
	Other equity excluding revaluation reserve	2.63	5.06	3.87	14.21	5.33	7,353.15	2.62	5.05	3.87	14.19	5.33	7,338.80
	Basic	2.63	5.06	3.87	14.21	5.33	11.12	2.62	5.05	3.87	14.19	5.33	11.11
	Diluted	2.63	5.06	3.87	14.21	5.33	11.12	2.62	5.05	3.87	14.19	5.33	11.11



P. P. Anand



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Notes :

1. The above financial results are reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 30th January, 2024. The Statutory Auditors have carried out limited review of the same.
2. 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.
3. The statement has been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (Ind AS) prescribed under Section 135 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent Applicable.
4. The complaints from investors/shareholders for the quarter ended on 31st December, 2023 : Received - 0, Resolved - 0, Unresolved - 0.
5. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.



By Order of the Board of Directors

MR. PIYUSH I. TAMBOLI
Chairman & Managing Director

Bhavnagar
30th January, 2024



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

(Rs. in Lacs)

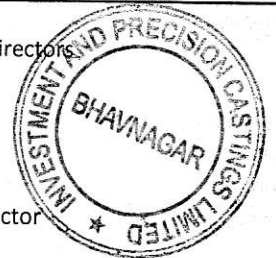
Particulars	Quarter Ended			Nine months ended		For the Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
1. Segment revenue						
A. Investment castings	3,991.19	4,369.87	4,205.43	12,974.30	12,457.71	16,849.61
B. Wind Mill	43.88	129.54	28.30	238.31	146.02	208.11
Total	4,035.08	4,499.41	4,233.73	13,212.62	12,603.73	17,057.72
Less: Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales / income from operations	4,035.08	4,499.41	4,233.73	13,212.62	12,603.73	17,057.72
2. Segment results						
(Profit before interest and Tax)						
A. Investment Castings	347.76	418.06	461.87	1,366.73	787.79	1,346.68
B. Wind Mill	20.62	98.09	4.76	151.72	74.28	108.44
Total	368.38	516.15	466.63	1,518.45	862.07	1,455.12
Less : Interest	156.69	168.67	196.31	504.43	490.13	679.98
Less : Unallocable expenditure net off unallocable income				0.00	0.00	0.00
Profit before tax	211.70	347.49	270.32	1,014.03	371.95	775.14
3. Segment Assets & Liabilities						
Segment Assets						
A. Investment Castings	20,481.11	20,468.32	19,713.24	20,481.11	19,713.24	19,855.62
B. Wind Mill	211.46	216.07	229.71	211.46	229.71	225.20
C. Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	20,692.57	20,684.39	19,942.95	20,692.57	19,942.95	20,080.82
Segment Liabilities						
A. Investment Castings	12,192.51	12,315.86	12,391.77	12,192.51	12,391.77	12,242.02
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	12,192.51	12,315.86	12,391.77	12,192.51	12,391.77	12,242.02

Place : Bhavnagar
Date : 30.01.2024

By Order of the Board of Directors

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, 2023 and year to date from 1st April, 2023 to 31st December, 2023 ("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.

Bhavnagar
January 30, 2024



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

Ashish Rajendrakumar Dave
c=IN, o=Personal, title=4221,
pseudonym=ADA2F57E4636834F813B4EC7B4DF7B96,
2.5.4.20=d22e621d327553b7003f5c40b213fef550b2b99d0161ee
b1d62ae83ab3af71e, postalCode=364001, st=Gujarat,
serialNumber=175820013E4D08D3C4CF55DD35179DED0508A5E5
DDDAD09A9A329D327BC6B89A, cn=Ashish Rajendrakumar Dave

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 24170275BKGFDR7550

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 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, 2023 and year to date from 1st April, 2023 to 31st December, 2023 ("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 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.
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. 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. The Statement includes the results of wholly-owned subsidiary company, I&PCL Vacuum Cast Limited.



6. 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, 2023 respectively, net loss of Rs. 0.40 lacs and Rs. 1.06 lacs for the quarter ended and nine-months ended 31st December, 2023 respectively and total comprehensive loss of Rs. 0.40 lacs and Rs. 1.06 lacs for the quarter ended and nine-months ended 31st December, 2023 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.
7. 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.

Bhavnagar
January 30, 2024



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

Ashish Rajendrakumar Dave
c=IN, o=Personal, title=4221,
pseudonym=ADA2F57E4836834FB13B4EC7B4DF7B96,
2.5.4.20=d22e621d327353b7003f5c40b2136fe550b2b99d0161eeb1d62ae8
3ab3af7e, postalCode=364001, st=Gujarat,
serialNumber=175B20013E4D0B03C4CF55DD35179DED0508ASESDDDDAD0
9A9A329D3278C68B9A, cn=Ashish Rajendrakumar Dave

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 24170275BKGFD58686