

# **Sumeet** INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA

Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

Date:14/02/2023

To,  
Department of Corporate Services  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, FORT,  
Mumbai - 400 001

To,  
**National Stock Exchange of India Ltd**  
Exchange Plaza,  
Bandra Kurla Complex,  
Bandra (E),  
Mumbai - 400 051

**Scrip Code - 514211**

**Symbol - SUMEETINDS**

**Sub.: Outcome of the Board Meeting held on 14 February 2023 of M/s Sumeet Industries Limited ("Corporate Debtor" or "SIL") which is currently undergoing Corporate Insolvency Resolution Process ("CIRP")**

**Ref.: Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended 31 December 2022 of SIL under Regulation 33 and other applicable regulations of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015.**

Dear Sir/Madam,

This is in continuation to our letter dated 04 February 2023.

As you are aware, SIL is currently undergoing CIRP vide Hon'ble National Company Law Tribunal, Ahmedabad Bench order dated 20 December 2022 ("Order"), in terms of the provisions of Insolvency and Bankruptcy Code, 2016 ('IBC') and the regulations framed thereunder. Pursuant to the said order and the provisions of IBC, the powers of the Board of Directors have been suspended and such powers are vested with Mr. Kuresh Hatim Khambati, in the capacity of Interim Resolution Professional ('IRP').

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the IRP along with the Directors and Key Managerial Personnel in their Board Meeting held today i.e., Tuesday, 14 February 2023, inter alia considered, approved and taken on record the following matters:

1. The Unaudited Standalone Financial Results of the Company for the quarter and nine months ended on 31 December 2022.
2. The Unaudited Consolidated Financial Results of the Company for the quarter and nine months ended on 31 December 2022.

# **Sumeet** INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA

Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

3. Limited Review Reports of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31 December 2022, issued by the M/s. H Tosniwal & Co., Chartered Accountants, Statutory Auditors of the company, as required under Regulation 33 of the Listing Regulations.

These unaudited financial results have been prepared by the erstwhile management of the Company and certified by the Key Managerial Personnel & Managing Director of the Company. The management should be considered as the Directors and other designated officers who continue to serve the company as on the date and are taking responsibility and signing the financial results.

The financial results for quarter and nine month ended 31 December 2022 have been taken on record by the IRP while exercising the powers of the Board of Directors of the Company, in good faith, solely for the purpose of compliance and discharging his duties which has been conferred upon him as per the provisions of the IBC. The IRP has relied upon the certifications, representations and statements made by the officials of the Company in relation to these financial results.

The Company has also made necessary arrangements to publish the extracts of the financial results in newspapers pursuant to the requirements as prescribed under the Listing Regulations.

Please note that in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time, the trading window for dealing in the securities of the Company will open after expiry of 48 hours from declaration of Un-audited financial results in public domain.

The Board Meeting (IRP) commenced at 11.35 A.M and concluded at 14:05 P.M

This is for your information and record please.

Thanking you.

**For Sumeet Industries Limited**

ANIL KUMAR  
SUMERMAL JAIN

Digitally signed by ANIL KUMAR, DN: cn=ANIL KUMAR, o=Sumeet Industries Limited, ou=, email=anil.kumar@sumeetindustries.com, c=IN  
ANIL KUMAR, DN: cn=ANIL KUMAR, o=Sumeet Industries Limited, ou=, email=anil.kumar@sumeetindustries.com, c=IN

**Anil Kumar Jain**

**Company Secretary**

(SIL is under CIRP vide Hon'ble National Company Law Tribunal, Ahmedabad Bench order dated December 20, 2022, and Mr. Kuresh Hatim Khambati is appointed as an IRP. Pursuant to the order and the provisions of the Code the powers of the Board of Directors have been suspended and such powers are vested with Mr. Kuresh Hatim Khambati, in the capacity of IRP.)



# **Sumeet** INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA  
Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

	B. items that will be reclassified to profit or loss						
	(i) Exchange Difference in translating the financial statement of a foreign operation	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income net of taxes	0.08	1.26	-1.05	0.37	1.62	29.93
10	<b>Total Comprehensive Income for the period</b>	<b>-2513.13</b>	<b>-3336.73</b>	<b>891.22</b>	<b>-6380.37</b>	<b>1092.56</b>	<b>330.99</b>
11	Paid up Equity Share Capital (Face value Rs.10/-)	10364.24	10364.24	10364.24	10364.24	10364.24	10364.24
12	Other Equity (excluding Revaluation Reserve) as per Balance Sheet of previous accounting year	-	-	-	-	-	-
13	Earnings per equity share of Rs.10/- each (For continuing and total operations) - not annualised						
	(a) Basic	-2.42	-3.22	0.86	-6.16	1.05	0.32
	(b) Diluted	-	-	-	-	-	-

# Sumeet INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA  
Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

(Rs. in Lakhs)

## STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31/12/22	30/09/22	31/12/21	31/12/22	31/12/21	31/03/22
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from operations	26484.39	23549.93	20444.86	79592.46	61088.10	89350.44
2 Other Income	5.66	20.87	1680.25	35.40	1770.61	2090.64
<b>Total Income</b>	<b>26490.05</b>	<b>23570.80</b>	<b>22125.11</b>	<b>79627.86</b>	<b>62858.71</b>	<b>91441.08</b>
3 <b>Expenses:</b>						
(a) Cost of materials consumed	20771.84	18728.73	13695.38	63762.09	43216.25	65550.44
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2896.74	1885.99	1613.97	4980.29	2049.97	619.05
(d) Employee benefits expense	623.98	628.34	563.34	1833.79	1613.94	2442.14
(e) Finance costs	28.44	74.25	748.28	704.65	2083.82	2654.51
(f) Depreciation and amortisation expense	694.66	692.47	791.96	2070.33	2363.78	3140.99
(g) Other expenses	4368.82	4899.01	3819.91	13038.67	10440.01	17309.93
<b>Total Expenses</b>	<b>29384.48</b>	<b>26908.79</b>	<b>21232.84</b>	<b>86389.82</b>	<b>61767.77</b>	<b>91717.06</b>
4 Profit / (Loss) from continuing Operarions before Exeptional items	-2894.43	-3337.99	892.27	-6761.96	1090.94	-275.98
5 Exceptional items	0.00	0.00	0.00	0.00	0.00	3.55
<b>6 Profit / (Loss) from continuing Operarions before tax</b>	<b>-2894.43</b>	<b>-3337.99</b>	<b>892.27</b>	<b>-6761.96</b>	<b>1090.94</b>	<b>-279.53</b>
7 Tax expense:						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred tax	-381.22	0.00	0.00	-381.22	0.00	-570.91
(c) MAT Credit	0.00	0.00	0.00	0.00	0.00	0.00
(d) Taxation of previous year	0.00	0.00	0.00	0.00	0.00	0.00
<b>8 Profit (Loss) for the period</b>	<b>-2513.21</b>	<b>-3337.99</b>	<b>892.27</b>	<b>-6380.74</b>	<b>1090.94</b>	<b>291.38</b>
9 Other Comprehensive Income:						
A. Items that will not be reclassified to profit or loss						
(i) Remeasurements of defined benefits obligations	0.00	0.00	0.00	0.00	0.00	28.05
Less : Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Fair value of equity instruments through other comprehensive income	0.08	1.26	-1.05	0.37	1.62	1.88

# Sumeet INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA

Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

	Less : Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.00
	B. items that will be reclassified to profit or loss	0.00					
	(i) Exchange Difference in translating the financial statement of a foreign operation	107.51	87.46	-78.53	-153.65	370.95	-251.98
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income net of taxes	107.59	88.72	-79.58	-153.28	372.57	-222.05
10	<b>Total Comprehensive Income for the period</b>	<b>-2405.62</b>	<b>-3249.27</b>	<b>812.69</b>	<b>-6534.02</b>	<b>1463.51</b>	<b>69.33</b>
11	Paid up Equity Share Capital (Face value Rs.10/-)	10364.24	10364.24	10364.24	10364.24	10364.24	10364.24
12	Other Equity (excluding Revaluation Reserve) as per Balance Sheet of previous accounting year	-	-	-	-	-	-
13	Earnings per equity share of Rs.10/- each (For continuing and total operations) - not annualised						
	(a) Basic	-2.32	-3.14	0.78	-6.30	1.41	0.07
	(b) Diluted	-	-	-	-	-	-

## NOTES :-

- 1 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 2 The Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations 2015, has been completed by the Statutory Auditors of the Company.
- 3 "The Corporate Insolvency Resolution Process ["CIRP"] of Sumeet Industries Limited ["SIL"/ "Company"] has been initiated vide the Hon'ble National Company Law Tribunal, Ahmedabad Bench ["NCLT"], order dated 20.12.2022, communicated to IRP on 26.12.2022, wherein the Hon'ble NCLT was pleased to allow the Application under Section 7 of the Insolvency and Bankruptcy Code, 2016 ["IBC"/ "Code"], filed by IDBI Bank Limited, financial creditor and appointed Mr. Kuresh Hatim Khambati (having registration number IBBI/IPA-001/IP-P-01521/2018-19/12454) as the Interim Resolution Professional ["IRP"].

These unaudited financial results have been prepared by the erstwhile management of the Company and certified by the KMP (CFO) & Managing Director of the Company. The IRP has relied upon the certifications, representations and statements made by the officials of the Company in relation to these financial results while taking on record the unaudited financial for the quarter and nine months ended on 31.12.2022.

These financial statements have been taken on record by the IRP while exercising the powers of the Board of Directors of the Company, in good faith, solely for the purpose of compliance and discharging his duties which has been conferred upon him as per the provisions of the IBC."

- 4 For the purpose of this result, management should be considered as the Directors and other designated officers who continue to serve the company as on the date and are taking responsibility and signing the financial results so far as it pertains to the period prior to commencement of CIRP.
- 5 The company has not provided interest amount in the financial accounts on outstanding loans during the quarter under review.

# **Sumeet** INDUSTRIES LIMITED

CIN: L45200GJ1988PLC011049

REGD.OFF.: 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT-395002, INDIA  
Phone (91-261) 2328902 · E-Mail: corporate@sumeetindustries.com · Visit us at: www.sumeetindustries.com

- 6 The results for the December 31, 2022 are also available on company's website (www.Sumeetindustries.com) and on the website of the stock exchange(s).
- 7 Previous year's figures have been regrouped, wherever necessary for the purpose of comparison.
- 8 The company is operating in Textile Business only therefore, there is only one reportable segment in accordance with the Accounting "IN 8-As 108" issued by ICAI.
- 9 The Financial results of M/s Sumeet Global Pte Limited, wholly owned overseas subsidiary of Sumeet Industries Ltd have been included in the Consolidated Financial Results.

## FOR SUMEET INDUSTRIES LIMITED

SUMEET  
SHANKARLAL  
SOMANI

Digitally signed by SUMEET  
SHANKARLAL SOMANI  
Date: 2023.02.14 13:38:32  
+05'30'

**Sumeet Shankarlal Somani**  
**Managing Director**  
**(DIN:00318156)**

ABHISHEK  
MAHENDRA  
PRASAD

**Abhishek Prasad**  
**CFO**

Taken on Record

  
**Kuresh Hatim Khambati**  
**(IRP)**

Place : Surat  
Date : 14/02/2023



**Independent Auditor's Limited Review Report on standalone unaudited financial results of Sumeet Industries Limited for the quarter ended 31 December 2022, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
**The Interim Resolution Professional, the Directors and Key Managerial Personnel  
Sumeet Industries Limited  
504, Trividh Chamber,  
Opp. Fire Station,  
Ring Road, Surat-395002  
Gujarat, India**

1. We have reviewed the accompanying statement of standalone unaudited financial results of Sumeet Industries Limited for the quarter & nine month ended 31 December 2022. The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time
2. The Company is under the Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016 (the Code') vide order dated December 20, 2022 passed by the National Company Law Tribunal, Ahmedabad Bench (NCLT). As per section 17 of the Code, the powers of the Board of Directors stand suspended and such power have been vested with Mr. Kuresh Hatim Khambati as the Interim Resolution Professional (IRP). IRP has since taken control of the management of the Company. This Statement which is the responsibility of the Company's erstwhile Management and has been signed by the Managing Director of the Company and taken on records by the IRP, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS-34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

*For the purpose of this report, management should be considered as the Directors and other designated officers who continue to serve the company as on the date and are taking responsibility and signing the financial results so far as it pertains to the period prior to commencement of CIRP.*

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Harishankar Digitally signed by  
Harishankar  
Ramkumar  
Tosniwal  
Date: 2023.12.14  
13:02:16 +05:30



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to Note no. 3 of the Statement dealing with going concern assumption for preparation of the financial results of the Company. The petition filed by IDBI Bank Ltd (Secured financial creditor) under "Insolvency and Bankruptcy Code, 2016" (IBC) with Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT) vide its' order dated 20 December 2022 has been admitted and Interim Resolution Professional (IRP) for managing the affairs of the company has been appointed and CIRP to arrive at a Resolution Plan has since been initiated. The ability to continue as a going concern is dependent upon formulation of resolution plan which is not within the control of the company. There is therefore, material uncertainty in this respect as on this date and we are unable to comment and express our view on the matter. Pending finalisation of resolution plan and approval thereof by NCLT the accounts of the company has continued to be prepared on going concern basis. Our conclusion is however not modified in respect of this matter.

**FOR H. TOSNIWAL & CO.  
CHARTERED ACCOUNTANTS**

Harishankar Digitally signed by  
Harishankar  
Ramkumar Ramkumar Tosniwal  
Tosniwal Date: 2023.02.14  
13:02:41 +05'30'



**CA. HARISHANKAR TOSNIWAL  
PARTNER  
M.NO. 055043**

**PAN : AACFH1890B  
FRN:0111032W**

**PLACE : SURAT  
DATE : 14.02.2023**

**UDIN : 23055043BGUZGV1917**



**Independent Auditor's Limited Review Report on consolidated unaudited financial results of Sumeet Industries Limited for the quarter ended 31 December 2022, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
**The Interim Resolution Professional, the Directors and Key Managerial Personnel  
Sumeet Industries Limited  
504, Trividh Chamber,  
Opp. Fire Station,  
Ring Road, Surat-395002  
Gujarat, India**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of Sumeet Industries Limited and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income for the quarter and nine month ended 31 December, 2022 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and nine month ended 31 December, 2022 as reported in these financial results have been approved by the Parent's Management, but have not been subjected to review.
2. The Parent is under the corporate insolvency resolution process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016 (the Code) vide order dated 20 December 2022 passed by the National Company Law Tribunal, Ahmedabad Bench ('NCLT'). As per section 17 of the Code, the powers of the Board of Directors stand suspended and such power have been vested with Mr. Kuresh Hatim Khambati as the Interim Resolution Professional (IRP). IRP has since taken control of the management of the Parent. This Statement which is the responsibility of the Parent's Management and has been signed by the Managing Director of the Parent and taken on records by the IRP has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

*For the purpose of this report, management should be considered as the Directors and other designated officers who continue to serve the company as on the date and are taking responsibility and signing the financial results so far as it pertains to the period prior to commencement of CIRP.*

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

2-367/368, Tosniwal House, Moto Dastur Mohallo, Near Parsi Library, Rustampura, Surat - 395002

Ph: 2328606, 2354924 E-mail : [tosniwal\\_h@yahoo.com](mailto:tosniwal_h@yahoo.com)



4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities: Sumeet Global PTE Ltd (wholly owned subsidiary).
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of consolidated unaudited financial result , prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. Attention is drawn to Note no. 3 of the Statement dealing with going concern assumption for preparation of the unaudited consolidated financial result of the group. The petition filed by IDBI Bank Ltd (Secured financial creditor) under "Insolvency and Bankruptcy Code, 2016" (IBC) with Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT) vide its' order dated December 20, 2022 has been admitted and Interim Resolution Professional (IRP) for managing the affairs of the parent has been appointed and CIRP to arrive at a Resolution Plan has since been initiated. The ability to continue as a going concern is dependent upon formulation of resolution plan which is not within the control of the parent. There is therefore, material uncertainty in this respect as on this date and we are unable to comment and express our view on the matter. Pending finalisation of resolution plan and approval thereof by NCLT the accounts of the parent has continued to be prepared on going concern basis. Our conclusion is however not modified in respect of this matter.
8. The consolidated unaudited financial results include the interim financial results of one subsidiary which has not been reviewed by its auditor, whose interim financial results reflect total revenue of Rs. Nil, total Net Profit after tax of Rs. Nil and total comprehensive Profit of Rs. Nil for the quarter and nine month ended 31 December 2022 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
9. Our conclusion on the Statement is not modified in respect of the above matter.

**FOR H. TOSNIWAL & CO.  
CHARTERED ACCOUNTANTS**

Harishankar Digitally signed by  
Harishankar  
Ramkumar Ramkumar Tosniwal  
Tosniwal Date: 2023.02.14  
13:05:04 +05'30'

**CA. HARISHANKAR TOSNIWAL  
PARTNER  
M.NO. 055043**

**PAN : AACFH1890B  
FRN:0111032W**

**PLACE : SURAT  
DATE : 14.02.2023**

**UDIN : 23055043BGUZGW7852**

