



BHAGYANAGAR INDIA LIMITED

ISO-9001-2008 Certified Company

Registered Office :
Plot No. 9/13/1 & P-9/14, I.D.A. Nacharam,
Hyderabad -500 076. Telangana, India.
Tel. : +91 40 27152861, 27151278
Fax : +91 40 27172140, 27818868
Email : bil@surana.com
Website : www.bhagyanagarindia.com
CIN No. : L27201TG1985PLC012449

BIL/SECT/057/2022-23

Date: 14th February, 2023

The Secretary, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051. Scrip Code: BHAGYANGR	The Secretary, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 512296
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Reg.

Ref: Our Letter No. BIL/SECT/056/2022-23 dated 6th February 2023

With reference to above cited subject, please be informed that the Board of Directors of the Company at their meeting held today, i.e., 14th February, 2023, *inter-alia*, has transacted the following items of business:

1. Approved and taken on record the un-audited Standalone and Consolidated financial results of the company for the quarter and nine months ended on 31st December, 2022, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The appointment of Mr. Lalit Kumar Thanvi as Company Secretary and Compliance Officer of the Company w.e.f. 14th February, 2023.

The Board Meeting commenced at 11:00 A.M. and concluded at 12:20 P.M. Further, please find enclosed herewith the un-audited financial results for the quarter and nine months ended on 31st December, 2022 along with the Limited Review Report of the Auditors thereon.

We request you to kindly take the same on your record.

Thanking you,

Yours faithfully,

FOR BHAGYANAGAR INDIA LIMITED

**DEVENDRA SURANA
MANAGING DIRECTOR**



BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

Regd.Off: Plot No.P-9/13/1 & P-9/14, IDA, Nacharam, Hyderabad – 500076

website: www.surana.com

e-mail: surana@surana.com

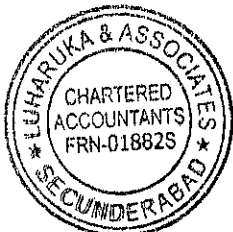
Telephone: 040 27845119

Fax: 040 44665750

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31ST,2022

(Rs in Lakhs)

SL No.	Particulars	Standalone					
		Quarter Ended			Period Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited			Unaudited		Audited	
1	Income:						
(a)	Revenue from operations	29,393.98	22,553.48	27,980.91	83,370.33	71,292.57	1,09,072.57
(b)	Other Income	25.84	38.46	97.05	98.49	235.94	265.91
	Total Income	29,419.82	22,591.94	28,077.96	83,468.82	71,528.51	1,09,338.48
2	Expenses:						
(a)	Consumption of Raw Material	29,860.62	21,375.16	27,906.58	80,047.99	65,385.23	1,03,482.09
(b)	Changes in inventories of Finished Goods, stock in trade and WIP	(2,616.82)	(537.11)	(1,199.85)	(2,292.29)	1,920.06	(228.35)
(c)	Employee benefits expense	131.26	132.86	127.18	411.80	389.05	546.34
(e)	Finance Cost	175.32	143.44	128.15	538.06	460.37	685.79
(f)	Depreciation expense	92.00	91.99	91.82	275.98	275.46	367.97
(g)	Other expenses	1,497.83	1,289.52	929.85	4,044.67	2,611.73	3,814.34
	Total expenses	29,140.22	22,495.86	27,983.73	83,026.22	71,041.90	1,08,668.18
3	Profit Before Exceptional Items and Tax (1-2)	279.60	96.08	94.23	442.60	486.61	670.31
4	Exceptional Items (Net)						
5	Profit Before Tax (3-4)	279.60	96.08	94.23	442.60	486.61	670.31
6	Tax expenses						
(a)	Current tax	86.42	40.23	47.51	155.89	134.58	221.63
(b)	Deferred tax	-	-	-	-	-	(67.52)
(c)	MAT Credit	-	-	-	-	79.22	63.32
(d)	Excess MAT Credit Reversed	-	-	-	-	-	15.90
(e)	Total Tax Expense	86.42	40.23	47.51	155.89	213.80	233.33
7	Profit/ (Loss) for the period (5-6)	193.18	55.85	46.72	286.71	272.81	436.98
	Other Comprehensive Income :						
	- Items that will not be reclassified in profit or loss						
	- Income tax relating to items that will not be reclassified to profit or loss						
	Other Comprehensive income for the period, net of tax						
	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	193.18	55.85	46.72	286.71	272.81	436.98
	Profit for the year attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive Income attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive income for the Period	193.18	55.85	46.72	286.71	272.81	436.98
	Paid up Equity Share Capital (Face Value of the Share Rs.2/- each)	639.90	639.90	639.90	639.90	639.90	639.90
	Other Equity						12225.95
	Earnings Per Share(EPS) (Not annualised)						
	- Basic	0.60	0.17	0.15	0.90	0.85	1.37
	- Diluted	0.60	0.17	0.15	0.90	0.85	1.37

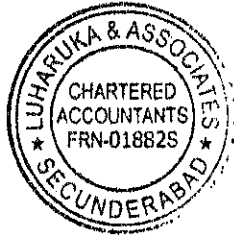


For BHAGYANAGAR INDIA LTD

Surana
Managing Director

Notes:

1. The unaudited standalone financial results for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 14th February, 2023. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015.
3. Figures of previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.
4. Income tax assessment of the subsidiary company, "Bhagyanagar Copper Private Limited" for the assessment year 2021-22 was completed on December 30, 2022, and the department has raised a demand for Rs. 66.42 crore. The company has appealed against it to the Commissioner of Income Tax Appeal. Petition for stay of demand is made to concerned authorities. Since the management believes it has a strong/ solid case, no provision has been made.
5. The above results are available on our company's website <http://www.bhagyanagarindia.com/>



Date: 14.02.2023
Place: Secunderabad

FOR BHAGYANAGAR INDIA LIMITED

A handwritten signature in black ink, appearing to read "Devendra Surana".

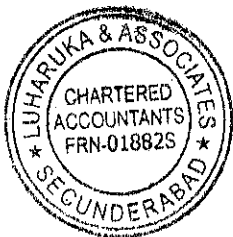
**DEVENDRA SURANA
MANAGING DIRECTOR**

BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

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website: www.surana.com e-mail: surana@surana.com Telephone: 040 27845119 Fax: 040 44665750
SEGMENT WISE REVENUE, RESULTS AND ASSETS AND LIABILITIES STANDALONE

(Rs in Lakhs)

Particulars	Standalone					
	Quarter Ended			Period Ended		Year Ended
1. Segment Revenue (Net Sale / Income from each Segment)	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited			UnAudited		Audited
a) Copper Division	29,315.39	22,321.26	27,859.22	82,908.15	70,813.82	1,08,500.79
b) Renewable Energy - Wind	56.67	214.84	81.28	410.61	389.30	446.40
c) Others	21.93	17.37	40.42	51.57	89.46	125.38
Net Sales/Income from operations	29,393.99	22,553.47	27,980.92	83,370.33	71,292.58	1,09,072.57
2. Segment Results (Profit (+) / Loss (-) before tax and interest from each Segment)						
a) Copper Division	659.91	148.64	299.26	1,217.93	1,095.40	1,682.41
b) Renewable Energy - Wind	(45.36)	98.72	(13.72)	91.46	97.29	57.93
c) Others	15.04	12.34	35.76	24.33	75.48	129.42
Total	629.59	259.70	321.30	1,333.72	1,268.17	1,869.76
Less: (i) Interest	175.32	143.44	128.15	538.06	460.37	685.79
(ii) Unallocable expenditure net of unallocable income	174.65	20.18	98.90	353.05	321.18	513.66
Total Profit before Tax	279.61	96.08	94.25	442.60	486.62	670.31
3. Segment Assets						
a) Copper Division	24,785.69	18,176.06	21,199.96	24,785.69	21,199.96	22,192.25
b) Renewable Energy - Wind	966.12	1,129.13	1,368.61	966.12	1,368.61	1,172.03
c) Unallocated	2,049.53	2,177.52	2,024.02	2,049.53	2,024.02	2,086.65
Total Segment Assets	27,801.34	21,482.71	24,592.59	27,801.34	24,592.59	25,450.93
4. Segment Liabilities						
a) Copper Division	14,624.93	8,503.52	9,599.54	14,624.93	9,599.54	12,539.58
b) Renewable Energy - Wind	23.82	16.81	25.81	23.82	25.81	29.11
c) Unallocated	-	3.01	14.17	-	14.17	16.40
Total Segment Liabilities	14,648.75	8,523.34	9,639.52	14,648.75	9,639.52	12,585.09
Capital Employed						
a) Copper Division	10,160.76	9,672.54	11,600.42	10,160.76	11,600.42	9,652.67
b) Renewable Energy - Wind	942.30	1,112.32	1,342.80	942.30	1,342.80	1,142.92
c) Unallocated	2,049.53	2,174.51	2,009.85	2,049.53	2,009.85	2,070.25
Total	13,152.59	12,959.37	14,953.07	13,152.59	14,953.07	12,865.84



For BHAGYANAGAR INDIA LTD

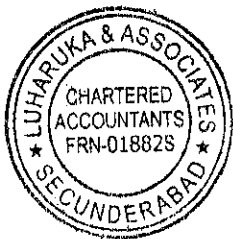
Surana
Managing Director

BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

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website: www.surana.com e-mail: surana@surana.com Telephone: 040 27845119 Fax: 040 44665750
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31ST,2022

(Rs in Lakhs)

Sl No.	Particulars	Consolidated					
		Quarter Ended			Period Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited			Unaudited		Audited	
1	Income:						
(a)	Revenue from operations	43,024.86	33,898.93	37,774.92	1,18,342.00	1,05,167.48	1,57,363.46
(b)	Other Income	10.62	15.21	24.35	29.86	50.12	77.50
	Total Income	43,035.48	33,914.14	37,799.27	1,18,371.86	1,05,217.60	1,57,440.97
2	Expenses:						
(a)	Consumption of Raw Material	42,923.40	32,199.38	34,825.47	1,13,092.35	94,801.01	1,48,470.05
(b)	Changes in Inventories of Finished Goods,stock in trade and WIP	(2,616.82)	(537.11)	733.91	(2,292.29)	3,853.82	(228.35)
(c)	Employee benefits expense	243.30	239.90	213.20	725.23	624.14	876.25
(e)	Finance Cost	333.62	290.21	241.69	977.94	798.27	1,182.74
(f)	Depreciation expense	148.11	143.12	138.39	434.34	415.18	572.46
(g)	Other expenses	1,604.54	1,453.99	1,375.62	4,815.80	3,692.22	5,226.30
	Total expenses	42,636.16	33,789.49	37,528.28	1,17,753.38	1,04,184.64	1,56,099.45
3	Profit Before Exceptional Items and Tax (1-2)	399.32	124.65	270.99	618.48	1,032.93	1,341.52
4	Exceptional Items (Net)						
5	Profit Before Tax (3-4)	399.32	124.65	270.99	618.48	1,032.93	1,341.52
6	Tax expenses						
(a)	Current tax	106.40	45.00	60.07	185.25	225.77	333.67
(b)	Deferred tax	-	-	-	-	-	(67.52)
(c)	MAT Credit	-	-	-	-	79.22	(48.72)
(d)	Excess MAT Credit Reversed	-	-	-	-	-	15.90
(e)	Total Tax Expense	106.40	45.00	60.07	185.25	304.99	233.33
7	Profit/ (Loss) for the period (5-6)	292.92	79.65	210.92	433.23	727.94	1,108.19
	Other Comprehensive Income :						
	- Items that will not be reclassified in profit or loss	-	-	-	-	-	-
	- Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive income for the period, net of tax	-	-	-	-	-	-
	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	292.92	79.65	210.92	433.23	727.94	1,108.19
	Profit for the year attributable to						
	Owners of the Company	292.92	79.65	210.92	433.23	727.94	1,108.19
	Non Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive Income attributable to						
	Owners of the Company	292.92	79.65	210.92	433.23	727.94	1,108.19
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income for the Period	292.92	79.65	210.92	433.23	727.94	1,108.19
	Paid up Equity Share Capital (Face Value of the Share Rs.2/- each)	639.90	639.90	639.90	639.90	639.90	639.90
	Other Equity						13111.37
	Earnings Per Share(EPS) (Not annualised)						
	- Basic	0.92	0.25	0.66	1.35	2.28	3.46
	- Diluted	0.92	0.25	0.66	1.35	2.28	3.46



For BHAGYANAGAR INDIA LTD

Surana
Managing Director

Notes:

1. The unaudited consolidated financial results for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 14th February, 2023. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirement) Regulations, 2015.
3. Figures of Previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.
4. Income tax assessment of the subsidiary company, "Bhagyanagar Copper Private Limited" for the assessment year 2021–22 was completed on December 30, 2022, and the department has raised a demand for Rs. 66.42 crore. The company has appealed against it to the Commissioner of Income Tax Appeal. Petition for stay of demand is made to concerned authorities. Since the management believes it has a strong/ solid case, no provision has been made.
5. The above results are available on our company's website <http://www.bhagyanagarindia.com/>

FOR BHAGYANAGAR INDIA LIMITED



**DEVENDRA SURANA
MANAGING DIRECTOR**

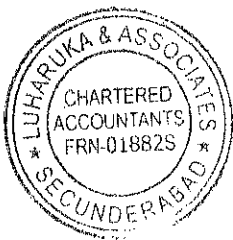
Date: 14.02.2023
Place: Secunderabad

BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

Regd.Off: Plot No.P-9/13/1 & P-9/14, IDA, Nacharam, Hyderabad – 500076
website: www.surana.com e-mail: surana@surana.com Telephone: 040 27845119 Fax: 040 44665750
SEGMENT WISE REVENUE, RESULTS AND ASSETS AND LIABILITIES CONSOLIDATED

(Rs in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Period Ended		Year Ended
1. Segment Revenue (Net Sale / Income from each Segment)	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited			Unaudited		Audited
a) Copper Division	42,946.26	33,666.72	37,653.22	1,17,879.82	1,04,688.72	1,56,791.69
b) Renewable Energy - Wind	56.67	214.84	81.28	410.61	389.30	446.40
c) Others	21.93	17.37	40.42	51.57	89.46	125.38
Net Sales/income from operations	43,024.86	33,898.93	37,774.91	1,18,342.00	1,05,167.47	1,57,363.46
2. Segment Results (Profit (+) / Loss (-) before tax and interest from each Segment)						
a) Copper Division	937.93	323.97	589.53	1,833.69	1,979.61	2,850.57
b) Renewable Energy - Wind	(45.36)	98.72	(13.72)	91.46	97.29	57.93
c) Others	15.04	12.34	35.76	24.33	75.48	129.42
Total	907.61	435.03	611.57	1,949.48	2,152.38	3,037.92
Less: (i) Interest	333.62	290.21	241.70	977.94	798.27	1,182.74
(ii) Unallocable expenditure net of unallocable income	174.65	20.18	98.90	353.05	321.18	513.66
Total Profit before Tax	399.33	124.64	270.97	618.48	1,032.93	1,341.52
3. Segment Assets						
a) Copper Division	36,119.74	30,516.14	30,802.74	36,119.74	30,802.74	31,881.56
b) Renewable Energy - Wind	966.12	1,129.13	1,368.61	966.12	1,368.61	1,172.03
c) Unallocated	2,049.53	2,177.52	2,024.02	2,049.53	2,024.02	2,086.65
Total Segment Assets	39,135.39	33,822.79	34,195.37	39,135.39	34,195.37	35,140.24
4. Segment Liabilities						
a) Copper Division	24,927.03	19,911.39	16,343.69	24,927.03	16,343.69	21,343.22
b) Renewable Energy - Wind	23.82	16.81	25.81	23.82	25.81	29.11
c) Unallocated	-	3.01	14.17	-	14.17	16.64
Total Segment Liabilities	24,950.85	19,931.21	16,383.67	24,950.85	16,383.67	21,388.97
Capital Employed						
a) Copper Division	11,192.71	10,604.75	14,459.05	11,192.71	14,459.05	10,538.34
b) Renewable Energy - Wind	942.30	1,112.32	1,342.80	942.30	1,342.80	1,142.92
c) Unallocated	2,049.53	2,174.51	2,009.85	2,049.53	2,009.85	2,070.01
Total	14,184.54	13,891.58	17,811.70	14,184.54	17,811.70	13,751.27



For BHAGYANAGAR INDIA LTD

Surana

Managing Director



5-4-187/3&A, 2nd Floor, Soham Mansion, M. G. Road, Ranigunj, Secunderabad - 500 003.

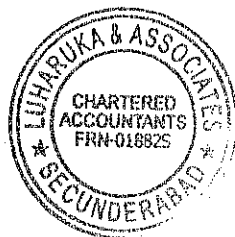
☎ : 040-2754 2635, 2754 1015 E-mail : luharukaca@gmail.com

Limited Review Report on unaudited quarterly Standalone Financial Results of BHAGYANAGAR INDIA LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
Board of Directors of
BHAGYANAGAR INDIA LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **BHAGYANAGAR INDIA LIMITED** ('the Company'), for the quarter and period ended Dec 31, 2022 ('the Statement'), 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 preparation of the statement 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. This statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 enquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less than an audit conducted in accordance with the 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian 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 it contains any material misstatement.

For Luharuka & Associates
Chartered Accountants
Firm Registration Number: 018825



Place: Secunderabad

Dated: 14th February 2023


Naveen Lohia
Partner

M.No. 214548

ICAI UDIN: 232145A8BCWONU3110



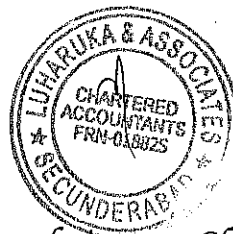
Limited Review Report on unaudited quarterly Consolidated Financial Results of BHAGYANAGAR INDIA LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

Board of Directors of

BHAGYANAGAR INDIA LIMITED

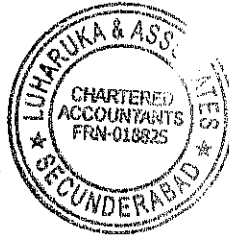
1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **BHAGYANAGAR INDIA LIMITED** ("the Parent") and one of its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and period ended 31st December, 2022 ('the Statement'), being submitted by the Parent pursuant to the requirement of Regulation of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Parent's management and has been approved by the Board of Directors of the Parent, 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 reviewing 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.



We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of one of its subsidiary company, namely, "Bhagyanagar Copper Private Limited" (formerly known as 'Aanvik Mercantile Private Limited').
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or it contains any material misstatement.

For Luharuka & Associates
Chartered Accountants
Firm Registration Number: 018825



Place: Secunderabad
Dated: 14th February, 2023

A handwritten signature in black ink, appearing to read "Naveen Lohia".

Naveen Lohia
Partner
M.No. 214548

ICAI UDIN: 23214548B6W0NV5068