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SECY/2024/ Stock Exchange/41-42
Friday, the 9th February, 2024

Deputy General Manager,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
M U M B A I - 4 0 0 0 0 1.

SUNFLAG IRON & STEEL CO. LTD.

REGD. OFFICE :
33, MOUNT ROAD, SADAR, NAGPUR - 440 001 (INDIA)
PH. : 2524661, 2532901, 2520356, 2520358 FAX : 0712-2520360
E-Mail : admin@sunflagsteel.com
Website : www.sunflagsteel.com
CIN:L27100MH1984PLC034003

BSE Scrip Code - 500404

The Manager, Listing Department,
National Stock Exchange of India Ltd.,
"Exchange Plaza", C - 1, Block G,
Bandra - Kurla Complex, Bandra (East)
M U M B A I - 4 0 0 0 5 1

NSE Scrip Code - SUNFLAG

Sub: Disclosure pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) - Outcome of the 196th Board Meeting – Friday, the 9th February, 2024 at 33/1, Mount Road, Sadar, Nagpur – 440001.

Dear Sir,

1. The 196th Meeting of the Board of Directors of the Company was held on Friday, the 9th February, 2024 at the Company's Office at 33/1, Mount Road, Sadar, Nagpur – 440001.
2. The Board of Directors of the Company has considered, reviewed and taken on records, the Un-audited Financial Results (Standalone and Consolidated), of the Company for the Third Quarter (Q-3) / Nine Months ended 31st December, 2023, duly reviewed by the Audit Committee of the Company.

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) the Un-audited Financial Results (Standalone and Consolidated) of the Company, for the Third Quarter (Q-3) and Nine Months ended 31st December, 2023, together with Limited Review Report (Standalone and Consolidated) of the Statutory Auditors of the Company, are enclosed herewith.

Visit us at www.sunflagsteel.com

BHANDARA OFFICE :
BHANDARA ROAD,
WARTHI - 441 905
TEL : 07184-285551 TO 285555
FAX : 07184 - 285740
GRAM : FLAGDYER
E-mail : admin@sunflagsteel.com

DELHI OFFICE :
D-47, DEFENCE COLONY,
2ND FLOOR, NEW DELHI - 110 024
TEL : 011-49579030/6040/6060
FAX : 011-49576020
E-mail : delhi@sunflagsteel.com

MUMBAI OFFICE :
307, HAMILTON - B
HIRANANDANI BUSINESS PARK
GHOOBUNDER ROAD,
THANE - 400 607
TEL : 022-25862294/5/6
FAX : 022-25861931
E-mail : mktg_wz@sunflagsteel.com



PUNE OFFICE :
65-69, FIFTH FLOOR,
SAI KRIPA BHAVAN,
PUNE MUMBAI HIGHWAY,
OPP. KSB PUMPS, S. No. 5743,
KHARALWADI, PIMPRI,
PUNE - 411 018
TEL : 020 - 27424685
FAX : 020 - 27423013
E-mail : mktg_nz@sunflagsteel.com

FARIDABAD OFFICE :
PLOT No. 12, SECTOR 15,
MATHURA ROAD,
FARIDABAD - 121 006
TEL : 0129 - 2311115, 2311112,
2311117
E-mail : mktg_nz@sunflagsteel.com

CHENNAI OFFICE :
105, 7TH FLOOR, CHALAMALL
NITA, NR. THALAVARA ROAD,
T. COVENE, CHENNAI - 600 017
TEL : 044-24342262, 24342263
FAX : 044-24347649
E-mail : mktg_nz@sunflagsteel.com



The above financial results are also made available on the Company's website www.sunflagsteel.com.

3. The Board of Directors of the Company has considered and approved the re-appointment of M/s. S. S. Kothari Mehta & Co, Chartered Accountants, New Delhi (ICAI Firm Registration No. 000756N) as Internal Auditors of the Company for the Financial Year 2024-25 (Profile attached).
4. The Board of Directors of the Company has considered and approved the shifting of Registered Office from 33, Mount Road, Sadar, Nagpur – 440001, MH, IN to 33/1, Mount Road, Sadar, Nagpur – 440001, MH, IN w.e.f. 1st March, 2024.
5. Pursuant to the succession planning policy of the Company and based on the recommendations of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the revision in the original term of appointment of Mr. Surendra Kumar Gupta, Dy. Managing Director (DIN:00054836) i.e. from 30.07.2023 to 29.07.2026 to the revised tenure from 30.07.2023 to 29.02.2024. Accordingly, he will cease to be the Director and Dy. Managing Director of the Company on the closure of the business hours of 29th February, 2024.

Please note that the 196th Board Meeting commenced at 12:00 Hrs. and concluded at 18:10 Hrs. on Friday, the 9th February, 2024.

You are requested to place the aforesaid information on record.

Sincerely,

For Sunflag Iron and Steel Company Limited


CS Ashutosh Mishra
Head Company Secretary
Membership No. ACS – 23011
e-Mail: avm@sunflagsteel.com
Phone No: +91 712 2524661
33/1, Mount Road, Sadar, Nagpur – 440001



Encl: As Above

**Brief Profile of M/s. S. S. Kothari Mehta & Co., Chartered Accountants,
New Delhi**

M/s. S. S. Kothari Mehta & Co. (SSKM), Chartered Accountants, (ICAI Firm Registration No. 000756N) established in 1971, having offices at New Delhi, Kolkata & Mumbai with its head office at New Delhi.

The firm currently has experienced team led by partners and directors having professional experience ranging from 20 to 50 years in their respective fields. Apart from their core offices, SSKM has a pan India presence through network of associates. Their professional services include Audit; Assurance; Tax & Regulatory Services; Business Advisory; Accounting & Business Support, IT Risk Advisory etc.



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Sunflag Iron and Steel Company Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sunflag Iron and Steel Company Limited (the "Company") for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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, 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.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NSBP & Co.
Chartered Accountants
Firm Registration Number: 001075N



Subodh Kumar Modi
Partner
Membership Number: 093684
UDIN: 24093684BKECWQ6564



Place: New Delhi
Date: February 09, 2024



SUNFLAG IRON AND STEEL COMPANY LIMITED

Regd. Office : 33, Mount Road, Sadar, Nagpur.

CIN : L27100MH1984PLC034003

Tel No. 0712-2524661/ Fax : 0712-2520360/ e-mail : investor@sunflagsteel.com / web site : www.sunflagsteel.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Amount ₹. In Lakh, Except otherwise stated

Sr. No.	PARTICULARS	Quarter ended			Nine Months ended		Year ended
		December, 31 2023	September, 30 2023	December, 31 2022	December, 31 2023	December, 31 2022	March, 31 2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1.	Income						
	a) Revenue from Operations	85,378	85,801	86,942	2,49,625	2,65,145	3,48,842
	b) Other Income	126	114	316	405	503	702
	Total Income	85,504	85,915	87,258	2,50,030	2,65,648	3,49,544
2.	Expenses						
	a) Cost of materials consumed	57,949	55,648	52,877	1,70,706	1,66,824	2,25,355
	b) Changes in Inventories of Finished Goods and Work-in-process	(2,673)	(1,200)	3,636	(9,581)	3,448	(2,975)
	c) Employees benefits expense	3,052	3,210	1,711	9,182	7,200	10,782
	d) Finance Costs	2,588	2,299	2,180	7,256	5,369	8,110
	e) Depreciation and amortisation expense	2,569	2,563	1,976	7,694	5,920	8,065
	f) Other expenditure	17,360	18,260	17,056	51,713	52,809	71,097
	Total expenses	80,845	80,780	79,436	2,36,970	2,41,570	3,20,434
3.	Profit/(Loss) before Exceptional Items & Tax	4,659	5,135	7,822	13,060	24,078	29,110
4.	Exceptional items	-	-	-	-	1,19,286	1,19,286
5.	Profit/(Loss) before tax	4,659	5,135	7,822	13,060	1,43,364	1,48,396
6.	Tax Expense						
	a) Current Tax	(1,283)	(1,369)	(2,127)	(3,548)	(36,569)	(37,491)
	b) Deferred Tax	213	82	220	440	642	545
	c) Income tax pertaining to earlier years	-	-	-	-	-	(18)
7.	Net Profit/(Loss) for the period/ year after Tax	3,589	3,848	5,915	9,952	1,07,437	1,11,432
8.	Other Comprehensive Income/(Loss)						
	a) Item not to be classified to profit and loss item	37,929	84,540	366	1,88,946	392	55,092
	b) Income Tax Relating to above items	(4,417)	(9,847)	-	(22,022)	-	(7,297)
	Other Comprehensive Income/(loss) (net of tax)	33,512	74,693	366	1,66,924	392	47,795
9.	Total Comprehensive Income for the period / year (Net of Tax)	37,101	78,541	6,281	1,76,876	1,07,829	1,59,227
10.	Paid-up equity share capital (Face value of ₹.10/-each)	18,022	18,022	18,022	18,022	18,022	18,022
11.	Other Equity						2,77,460
12.	Earnings per Share (EPS) (₹.) (Face value of ₹.10/-each)						
	Basic and diluted EPS	1.99	2.14	3.28	5.52	59.61	61.83

Notes :

- The standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February 09, 2024. Limited review under regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have expressed an unqualified report on the above results.
- The standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 as amended and other recognised accounting practices and policies to the extent possible. The above standalone financial results for the quarter ended December 31, 2023, have been prepared in accordance with the recognition and measurement principles laid down in IND AS- 34 "Interim Financial Reporting".
- The Company has only one operating segment i.e. 'Iron & Steel Business' and Operations are mainly within India. Hence, it is the only reportable segment under IND AS- 108 'Operating Segments'.
- Other Comprehensive Income includes MTM gain on Equity shares held by the Company in Lloyds Metal & Energy Ltd (LMEL) recognised at its fair value as at December 31, 2023.
- The figures of previous periods have been re-grouped /re-arranged wherever necessary.
- The results of the Company are also available on stock exchange websites, www.nseindia.com, www.bseindia.com and on the company website.

For and on behalf of the Board of Directors
SUNFLAG IRON AND STEEL COMPANY LIMITED

Pranav Bhardwaj
PRANAV BHARDWAJ
MANAGING DIRECTOR
DIN : 00054805



PLACE : NAGPUR
DATE : FEBRUARY 09, 2024

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Sunflag Iron and Steel Company Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Sunflag Iron and Steel Company Limited ('the Holding Company') and its Subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") and its Joint Ventures for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date (The "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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, as amended, read with relevant Rules issued thereunder, and other accounting principles generally accepted in India, read with 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 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, 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.

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 date, to the extent applicable.

4. This Statement includes the result of the following entities:
 - a. Subsidiaries:
 1. Sunflag Power Limited
 2. Khappa Coal Company Private Limited
 - b. Joint Ventures:
 1. CT Mining Private Limited
 2. Daido DMS India Private Limited
 3. Ramesh Sunwire Private Limited
 4. Madanpur (North) Coal Company Private Limited
 5. ReNew Green (MPR Three) Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below and management certified accounts referred to in paragraph 7 below, 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 Ind AS 34, prescribed under section 133 of the Companies Act, 2013, as amended read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- 2 subsidiaries whose unaudited interim financial results include total revenues of Rs.1 lakhs and Rs.4 lakhs, total net profit after tax of Rs.1 lakhs and Rs.4 lakhs, total comprehensive income of Rs.1 lakhs and Rs.4 lakhs for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023 respectively, as considered in the Statement which have been reviewed by their respective independent auditors.
 - 2 Joint ventures i.e. Ramesh Sunwire Private Limited and CT Mining Private Limited whose unaudited interim financial results include Group's share of net profit after tax of Rs.3 lakhs and Rs.39 lakhs, and Group's share of total comprehensive income of Rs.3 lakhs and Rs.39 lakhs for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above. All the figures stated above are before giving the effect of consolidation adjustments.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- 2 Joint ventures i.e. Daido DMS India Private Limited and ReNew Green (MPR Three) Private Limited whose unaudited interim financial results include Group's share of net profit after tax of Rs.3 lakhs and Rs.64 lakhs, and Group's share of total comprehensive income of Rs.3 lakhs and Rs.64 lakhs for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023 respectively, as considered in the Statement.

The unaudited interim financial results and other unaudited financial information of the joint ventures have not been reviewed by its independent auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the joint ventures, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. All the figures stated above are before giving the effect of consolidation adjustments.



8. 1 Joint venture i.e. Madanpur (North) Coal Company Private Limited, whose unaudited interim financial results and other unaudited financial information is not consolidated and not provided by the Management as there is no material operation for the quarter ended December 31, 2023 and year to date period from April 01, 2023 to December 31, 2023.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

For NSBP & Co.

Chartered Accountants

Firm Registration Number: 001075N



Subodh Kumar Modi

Partner

Membership Number: 093684

UDIN: 24093684BKECWR8373



Place: New Delhi

Date: February 09, 2024



SUNFLAG IRON AND STEEL COMPANY LIMITED

Regd. Office : 33, Mount Road, Sadar, Nagpur.

CIN : L27100MH1984PLC034003

Tel No. 0712-2524861/ Fax : 0712-2520360/ e-mail : investor@sunflagsteel.com / web site : www.sunflagsteel.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Amount ₹. In Lakh, Except otherwise stated

Sr. No.	PARTICULARS	Quarter ended			Nine Months ended		Year ended
		December, 31 2023	September, 30 2023	December, 31 2022	December, 31 2023	December, 31 2022	March, 31 2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1.	Income						
	a) Revenue from Operations	85,378	85,801	86,942	2,49,625	2,65,145	3,48,842
	b) Other Income	127	116	316	409	507	707
	Total income	85,505	85,917	87,258	2,50,034	2,65,652	3,49,549
2.	Expenses						
	a) Cost of materials consumed	57,949	55,648	52,877	1,70,706	1,66,824	2,25,355
	b) Changes in Inventories of Finished Goods and Work-in-process	(2,673)	(1,200)	3,636	(9,581)	3,448	(2,975)
	c) Employees benefits expense	3,052	3,210	1,711	9,182	7,200	10,782
	d) Finance Costs	2,588	2,299	2,179	7,256	5,369	8,110
	e) Depreciation and amortisation expense	2,569	2,563	1,976	7,694	5,920	8,064
	f) Other expenditure	17,360	18,260	17,056	51,713	52,809	71,098
	Total expenses	80,845	80,780	79,435	2,36,970	2,41,570	3,20,434
3.	Profit/(Loss) before Exceptional Items & Tax	4,660	5,137	7,823	13,064	24,082	29,115
4.	Exceptional items	-	-	-	-	1,19,286	1,19,286
5.	Profit/(Loss) before tax	4,660	5,137	7,823	13,064	1,43,368	1,48,401
6.	Tax Expense						
	a) Current Tax	(1,283)	(1,369)	(2,127)	(3,548)	(36,569)	(37,491)
	b) Deferred Tax	213	82	220	440	642	545
	c) Income tax pertaining to earlier years	-	-	-	-	-	(16)
7.	Net Profit/(Loss) for the period/ year after Tax	3,590	3,850	5,916	9,956	1,07,441	1,11,439
8.	Share of Profit/ (Loss) in Joint Venture	6	27	50	103	119	92
9.	Total Profit / (Loss)	3,596	3,877	5,966	10,059	1,07,560	1,11,531
10.	Total Profit/(Loss) after Tax attributable to						
	a) Owners Equity	3,596	3,877	5,966	10,058	1,07,559	1,11,529
	b) Non- Controlling Interest	-	-	-	1	1	2
11.	Total Profit/(Loss) after Tax for period / year	3,596	3,877	5,966	10,059	1,07,560	1,11,531
12.	Other Comprehensive Income (net of tax) attributable to						
	a) Owners Equity	37,929	84,540	366	1,88,946	392	55,092
	b) Non- Controlling Interest	-	-	-	-	-	-
	c) Income Tax Relating to items that will not be reclassified to profit or loss	(4,417)	(9,847)	-	(22,022)	-	(7,297)
13.	Total Comprehensive Income (Net of Tax)	37,108	78,570	6,332	1,76,983	1,07,952	1,59,326
	a) Owners Equity	37,108	78,570	6,332	1,76,982	1,07,951	1,59,324
	b) Non- Controlling Interest	-	-	-	1	1	2
14.	Paid-up equity share capital (Face value of ₹.10/-each)	18,022	18,022	18,022	18,022	18,022	18,022
15.	Other Equity						2,78,830
16.	Earnings per Share (EPS) (₹.) (Face value of ₹.10/-each) Basic and diluted EPS	2.00	2.15	3.31	5.58	59.68	61.89

Notes :

- The consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February 09, 2024. Limited review under regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have expressed an unqualified report on the above results.
- The consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 as amended and other recognised accounting practices and policies to the extent possible. The above consolidated financial results for the quarter ended December 31, 2023, have been prepared in accordance with the recognition and measurement principles laid down in IND AS- 34 "Interim Financial Reporting".
- The Company has only one operating segment i.e. 'Iron & Steel Business' and Operations are mainly within India. Hence, it is the only reportable segment under IND AS- 108 'Operating Segments'.
- Other Comprehensive Income includes MTM gain on Equity shares held by the Company in Lloyds Metal & Energy Ltd (LMEL) recognised at its fair value as at December 31, 2023.
- The figures of previous periods have been re-grouped /re-arranged wherever necessary.
- The results of the Company are also available on stock exchange websites, www.nseindia.com, www.bseindia.com and on the company website.



For and on behalf of the Board of Directors
SUNFLAG IRON AND STEEL COMPANY LIMITED

PRANAV BHARDWAJ
MANAGING DIRECTOR
DIN : 00054805

PLACE : NAGPUR
DATE : FEBRUARY 09, 2024