



**Raama
Paper
Mills
Limited**

Corporate Office :

301, Deepshikha Building, 8, Rajendra Place, New Delhi-110008

Phone : 011-45642642 E-mail : delhi@ramapaper.com

Regd. Office & Works : 4th km. Stone, Najibabad Road, Kiratpur-246731, Distt. Bijnor (U.P.)

Tel. : 01341-297300

E-mail : works@ramapaper.com CIN : L27104UP1985PLC007556

Website : www.ramapaper.com

(Formerly Known as Rama Paper Mills Limited)

Dated: 30th May, 2023

To
The Bombay Stock Exchange Ltd.
Floor 25
P J Towers
Dalal Street
Mumbai – 400 001

Reg. **Scrip Code: 500357**

Sub. **Outcome of Board Meeting held on May 30, 2023 and concluded at 08.30 pm**

Dear Sir,

With reference to the captioned subject, we would like to inform that in Today's Board Meeting held at the Registered Office of the Company, the following business were transacted:

1. Approved and taken on record the Audited Standalone Financial Results under IND AS for the Quarter and Year ended on March 31, 2023.
2. Declaration in respect of Audit Reports with unmodified opinion for the Financial Year ended on March 31, 2023.
3. Extension of ICD/Loan agreement with Amar Ujala Limited for another period of 120 days.

You are requested to take the same on records.

Thanking You,
For RAAMA PAPER MILLS LIMITED

Himanshu
Duggal

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Himanshu Duggal
Date: 2023.05.30
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Himanshu Duggal
Company Secretary



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Dated: 30th May, 2023

To
The Bombay Stock Exchange Ltd.
Floor 25
P J Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Reg. **Scrip Code: 500357**

Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31" March, 2023

Dear Sir / Ma'am,

Pursuant to SEBI Circular no. CIR/CFD/ CMD/ 56/2016 dated 27" May, 2016, I Pramod Agarwal, Managing Director of M/S Raama Paper Mills Limited, hereby declare that the statutory Auditors of the company MIs. Jagdish Chand & Co., Chartered Accountants have issued an audit report with unmodified opinion on Standalone Audited Financial Results of the company for the Quarter & Financial year ended March 31" 2023.

Kindly take this declaration on your records.

Thanking You

For RAAMA PAPER MILLS LIMITED

Pramod Agarwal
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Pramod Agarwal
Date: 2023.05.30
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Pramod Agarwal
Managing Director

RAAMA PAPER MILLS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(in lakhs)

| PARTICULARS | As at 31st March, 2023 Audited | As at 31st March, 2022 Audited |
|--|-----------------------------------|-----------------------------------|
| Assets | | |
| 1 Non-Current Assets | | |
| a. Property, Plant and Equipment | 5,081.41 | 4,913.84 |
| c. Financial assets | | |
| i. Other Financial Assets | - | 2.06 |
| e. Other non-current assets | 66.64 | 30.11 |
| Total Non Current Assets | 5,148.05 | 4,946.01 |
| 2 Current Assets | | |
| a. Inventories | 890.76 | 956.61 |
| b. Financial Assets | | |
| i. Trade Receivables | 1,040.18 | 1,630.74 |
| ii. Cash and Cash Equivalents | 38.56 | 19.27 |
| iv. Other Financial Assets | 13.34 | 16.06 |
| c. Current Tax Assets (net) | 15.92 | 40.03 |
| d. Other Current Assets | 749.28 | 714.43 |
| Total Current Assets | 2,748.04 | 3,377.14 |
| Total Assets | 7,896.09 | 8,323.15 |
| Equity and Liabilities | | |
| 1 Equity | | |
| a. Equity Share Capital | 966.47 | 966.47 |
| b. Other Equity | (883.72) | (348.12) |
| Total Equity | 82.75 | 618.35 |
| 2 Liabilities | | |
| Non-Current Liabilities | | |
| a. Financial Liabilities | | |
| i. Borrowings | 57.78 | 325.15 |
| ii. Other Financial Liabilities | 361.35 | 366.35 |
| b. Provisions | 210.42 | 210.56 |
| Total Non Current Liabilities | 629.55 | 902.06 |
| Current Liabilities | | |
| a. Financial Liabilities | | |
| i. Borrowings | 3,329.21 | 1,854.16 |
| ii. Trade Payables | | |
| (A) Total Outsatndng dues of Micro and small enterprises | - | - |
| (B) Total outstanding dues of creditors other than Micro and small enterprises | 3,283.60 | 4,507.16 |
| b. Other Current Liabilities | 537.89 | 420.36 |
| c. Provisions | 33.09 | 21.06 |
| Total Current Liabilities | 7,183.79 | 6,802.74 |
| Total Liabilities | 7,813.34 | 7,704.80 |
| Total Equity and Liabilities | 7,896.09 | 8,323.15 |

For and on behalf of the Board of Directors

RAAMA PAPER MILLS LIMITED

Pramod
Agarwal

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Agarwal
Date: 2023.05.30 20:45:43
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PRAMOD AGARWAL

Managing Director

(DIN: 00038838)

New Delhi

Date : 30th May 2023





Since 1985
RAAMA PAPER MILLS LTD

Regd. Office: Najibabad Road, Kiratpur District Bijnor
Uttar Pradesh -- 246731 Tel :01341-297300 Email: works@ramapaper.com
CIN : L27104UP1985PLC007556

| STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023 | | | | | | Rs. in lakhs |
|--|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Particulars | Quarter Ended | | | Year Ended | |
| | | 31.03.2023 | 31.12.2022 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Revenue from Operations | 3,175.48 | 1,875.53 | 1,384.84 | 7,704.65 | 7,941.50 |
| | (b) Other Income | 395.93 | 0.88 | 224.92 | 396.81 | 784.79 |
| | Total Income | 3,571.41 | 1,876.41 | 1,609.76 | 8,101.46 | 8,726.29 |
| 2 | Expenses | | | | | |
| | Cost of material consumed | 2,060.91 | 1,550.91 | 1,410.84 | 6,780.49 | 6,812.13 |
| | change in inventories of finished goods and stock in process | 103.58 | (98.15) | 37.85 | 36.01 | 31.15 |
| | (a) Employee Benefit Expenses | 225.07 | 173.92 | 187.57 | 665.78 | 650.11 |
| | (b) Finance Cost | 72.16 | 5.69 | 12.46 | 118.66 | 232.20 |
| | (c) Depreciation and Amortisation Expenses | 98.46 | 90.00 | 79.23 | 368.47 | 348.75 |
| | (d) Other Expenses | 378.89 | 127.01 | 92.74 | 684.18 | 389.31 |
| | Total Expenses | 2,939.07 | 1,849.38 | 1,820.69 | 8,653.59 | 8,463.65 |
| 3 | Profit / (Loss) before, Exceptional Items and Tax (1-2) | 632.34 | 27.03 | (210.93) | (552.13) | 262.64 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit / (Loss) before Tax (5-6) | 632.34 | 27.03 | (210.93) | (552.13) | 262.64 |
| 6 | Tax Expenses | | | | | |
| | (a) Current Tax | - | - | - | - | - |
| | (b) Deferred Tax | - | - | - | - | - |
| | (c) Tax Adjustment of earlier years | - | - | - | - | - |
| | Total Tax Expenses | - | - | - | - | - |
| 7 | Net Profit/ (Loss) for the period (5-6) | 632.34 | 27.03 | (210.93) | (552.13) | 262.64 |
| 8 | Other Comprehensive Income / (Loss) | | | | | |
| | (a) Items not to be reclassified to Profit & Loss Accounts | 16.53 | - | - | 16.53 | - |
| | (b) Income tax relating to items not to be reclassified to Profit & Loss Accounts | - | - | - | - | - |
| | (c) Items reclassified to Profit & Loss Accounts | - | - | - | - | - |
| | (d) Income tax relating to items reclassified to Profit & Loss Accounts | - | - | - | - | - |
| | Total Other Comprehensive Income / (Loss) | 16.53 | - | - | 16.53 | - |
| 9 | Other Comprehensive Income/(Loss) for the period (Net of Tax Expenses) | 16.53 | - | - | 16.53 | - |
| 10 | Total Comprehensive Income/(Loss) (8 - 9) | 648.87 | 27.03 | (210.93) | (535.60) | 262.64 |
| 11 | Paid-up Equity Share Capital | | | | | |
| | (Face Value of Rs.10/- each) | 966.47 | 966.47 | 966.47 | 966.47 | 966.47 |
| 12 | Reserves excluding Revaluation Reserves as per Balance Sheet | | | | (883.72) | (348.12) |
| 13 | Earning Per Share before and after Extra-ordinary Items (of Rs. 10/- each) (not annualised): | | | | | |
| | (a) Basic (Rs.) | 6.71 | 0.28 | (2.18) | (11.77) | 2.72 |
| | (b) Diluted (Rs) | 6.71 | 0.28 | (2.18) | (11.77) | 2.72 |
| <p>Notes:</p> <p>1. The above Audited Financial Results are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on Tuesday 30th May 2023.</p> <p>2. Audit 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 unmodified report on the financial statements of the Company.</p> <p>3. The Company is engaged in the single primary business of "Manufacturing of Paper and Paper related products", and has only one reportable segment in accordance with Ind AS 108 - Operating Segments.</p> <p>4. The Company on its Extra Ordinary General Meeting held on 16th March 2023, has approved scheme of issuance of 600 secured Redeemable Non Convertible Debentures of Rs. 1 Lakh each aggregating to 600.00 lakh in one or more tranches on private placement basis to investors in accordance with applicable laws.</p> <p>5. The figures of the last quarter are the balancing figures in respect of financial results between audited figures of the financial year ended on 31st March 2023 and the published year to date figures upto 3rd quarter, i.e. 31st December 2022 of the current year, which were subjected to limited review.</p> <p>6. In view of Loss No preference dividend is declared by the company.</p> <p>7. The Company has failed to convert Preference Shares as per the approval of shareholders in the AGM held on 08.09.2009. After elapse of 20 years of issue of Preference shares from the date of first allotment, the company is in process of making application to relevant authority in terms of section 55(3) of the Companies Act, 2013.</p> <p>8. Previous year / periods figures have been regrouped / reclassified, wherever necessary.</p> <p>9. The financial results are available on the website of Bombay Stock Exchange Ltd. (www.bseindia.com)</p> | | | | | | |
| <p>For and on behalf of the Board of Directors RAAMA PAPER MILLS LIMITED</p> <p>Pramod Agarwal Digitally signed by Pramod Agarwal Date: 2023.05.30 20:46:03 +05'30'</p> <p>PRAMOD AGARWAL Managing Director (DIN: 00038838) New Delhi Date : 30th May 2023</p> | | | | | | |



RAAMA PAPER MILLS LTD
Statement of Cash Flows for the Year Ended on 31st March 2023

(in lakhs)

| PARTICULARS | For the year | For the year ended on 31st |
|---|---|----------------------------|
| | ended on 31st March, 2023 Audited | March, 2022 Audited |
| A. Cash flows from operating activities | | |
| Profit before tax | (552.13) | 262.64 |
| Adjustments for : | | |
| Depreciation | 368.47 | 348.76 |
| ECL & Provision for Doubtful Debts | 229.62 | - |
| Land Compensation Received | (396.81) | (107.72) |
| Interest Expenses | 118.65 | 232.21 |
| Credit Balance Writeback | (993.85) | - |
| Interest Income | - | (784.79) |
| Operating profit before working capital changes | (1,226.05) | (48.90) |
| Adjustments for (increase)/decrease in Assets: | | |
| Inventories | 65.85 | (251.50) |
| Trade receivables | 360.95 | 771.51 |
| Other financial assets | 4.78 | - |
| Other non current & current assets | (71.38) | 69.79 |
| Adjustments for Increase/(decrease) in operating liabilities: | | |
| Provisions | 28.39 | - |
| Other financial liabilities | (5.00) | - |
| Trade Payable | (229.70) | 1,355.78 |
| Other current liabilities | 117.53 | (302.78) |
| Cash generated from / (used in) operations | (954.63) | 1,593.90 |
| Income taxes paid (net) | 24.12 | - |
| Net cash generated from / (used in) operations | (930.51) | 1,593.90 |
| B. Cash Flows from Investing Activities | | |
| Purchase of property, plant and equipment including capital advances | (536.04) | (414.37) |
| Proceeds from sales of tangible assets | - | 1,070.40 |
| Land Compensation Received | 396.81 | 107.72 |
| Interest Received | - | 784.79 |
| Other Inflow / (Outflows) of cash | - | 26.53 |
| Cash advances and loans made to other parties | - | (43.30) |
| Net cash generated from/(used in) investing activities | (139.23) | 1,531.77 |
| C. Cash flows from financing activities | | |
| Increase/(Decrease) in Non current Borrowing | (267.37) | (3,003.21) |
| Increase/(Decrease) in Current Borrowing | 1,475.04 | - |
| Interest paid | (118.66) | (232.21) |
| Net cash generated from/(used in) financing activities | 1,089.01 | (3,235.42) |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | 19.27 | (109.75) |
| Cash and cash equivalents at the beginning of year | 19.27 | 129.02 |
| Cash and cash equivalents at the end of year (refer note 11) | 38.54 | 19.27 |
| 1) Cash and cash equivalent includes: | | |
| a) Cash in hand | 7.17 | 7.09 |
| b) Balance with banks | 31.39 | 12.18 |
| Total | 38.56 | 19.27 |
| Cash and Cash Equivalents - Opening | 19.27 | 129.02 |
| Cash and Cash Equivalents - Closing | 38.56 | 19.27 |
| i) The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows". | | |
| ii) Amounts in brackets represent Cash Outflow. | | |
| iii) Previous year figures have been regrouped/rearranged wherever, considered necessary. | | |

For and on behalf of the Board of Directors
RAAMA PAPER MILLS LIMITED

Pramod
Agarwal

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PRAMOD AGARWAL

Managing Director

(DIN: 00038838)

New Delhi

Date : 30th May 2023



Statement of Changes in Equity for the year ended March 31, 2023

A. Equity share capital

(Rs.in Lakhs)

| Particulars | Numbers | Amount Rs. | (Rs.in Lakhs) | |
|---|------------------|------------------|------------------|---------------|
| | | | Numbers | Amount |
| Balance as at April 1, 2021 | 9,664,733 | 4,837,800 | 9,664,733 | 966.47 |
| Changes in equity share capital during the year | - | - | - | - |
| Balance as at March 31, 2022 | 9,664,733 | 4,837,800 | 9,664,733 | 966.47 |
| Changes in equity share capital during the year | - | - | - | - |
| Balance as at March 31, 2023 | 9,664,733 | 4,837,800 | 9,664,733 | 966.47 |

B. Other equity

(Rs.in Lakhs)

| Particulars | Reserve and surplus | | | | | Total | Reserve and surplus | | | | | Total |
|-------------------------------------|---------------------|----------------------------|----------------------|--------------------|--|---------------------|---------------------|----------------------------|-------------------|-------------------|--|----------------|
| | Capital Reserve | Securities Premium Reserve | Retained Earning | Preference Shares | Remeasurement of Defined Benefit obligations | | Capital Reserve | Securities Premium Reserve | Retained Earning | Preference Shares | Remeasurement of Defined Benefit obligations | |
| Balance as at April 1, 2021 | 64,000 | 116,666,670 | (277,806,568) | 100,000,000 | - | (61,075,898) | 0.64 | 1,166.67 | (2,778.07) | 1,000.00 | - | -610.76 |
| Profit for the year | - | - | 26,263,970 | - | - | 26,263,970 | - | - | 262.64 | - | - | 262.64 |
| Balance as at March 31, 2022 | 64,000 | 116,666,670 | (251,542,598) | 100,000,000 | - | (34,811,928) | 0.64 | 1,166.67 | (2,515.43) | 1,000.00 | - | -348.12 |
| Profit for the year | - | - | (55,212,891) | - | 1,652,741 | (53,560,150) | - | - | (552.13) | - | - | -552.13 |
| Balance as at March 31, 2023 | 64,000 | 116,666,670 | (306,755,489) | 100,000,000 | 1,652,741 | (88,372,078) | 0.64 | 1,166.67 | (3,067.56) | 1,000.00 | - | -900.25 |

Pramod
Agarwal

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Pramod Agarwal
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For Raama Paper Mills Limited
Pramod Agarwal



JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

E-24, 1 st FLOOR, SECTOR-3, NOIDA U.P. 201301

Phone : 0120-2970010, Mob. No. : 9313403910, Email : abhinav@jcandco.org / caabhinav1990@gmail.com

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

To
The Board of Directors
RAAMA PAPER MILLS (Formerly Rama Paper Mills)

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarter and year to date financial results of Raama Paper Mills (Formerly Rama Paper Mills) (the "Company") for the quarter ended 31st March 2023 and for the year ended 31st March, 2023 ("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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and for the year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the financial statements. The Management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income/loss and other financial information of the Company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for



preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

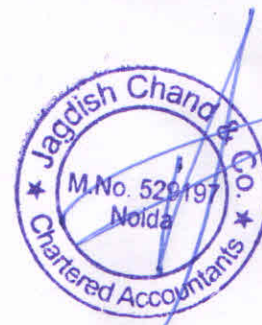
The Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The financial results of the company for the quarter and year ended 31st March, 2022, were audited by another auditor who expressed an unmodified opinion on those statements vide Independent Auditor's Report dated 30th May, 2022.

Our opinion is not modified in respect of this matter.

- The Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For Jagdish Chand & Co
Chartered Accountants
ICAI Firm Registration Number: 000129N

Abhinav Anand
Partner
Membership Number: 529197
UDIN: 23529197BGURZE1917

Place of Signature: New Delhi
Date: 30th May, 2023