



GOCL Corporation Limited

Corporate Office
IDL Road, Kukatpally,
Hyderabad-500 072
Telangana, India
T: +91 (40) 23810671-9
F: +91 (40) 23813860,
E: info@gocllcorp.com
W: <http://www.gocllcorp.com>

March 22, 2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Fax:022-22723121/2027/2041/2061/3719

Through: BSE Listing Center

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex
Bandra (E), Mumbai - 400051
Fax:022-2659 8237/38, 2659 8347/48

Through: NEAPS

Dear Sir/Madam,

Sanction of Scheme of Arrangement – Merger of APDL Estates Limited, a wholly owned subsidiary with the Company.

Ref: BSE Scrip code: 506480, NSE Scrip symbol: GOCLCORP

This is further to our letters dated February 9, 2022, February 24, 2022 and June 17, 2022 concerning the Scheme of Arrangement between APDL Estates Limited ('Transferor Company') and GOCL Corporation Limited ('Transferee Company' or 'the Company').

In this regard, please note that Hon'ble National Company Law Tribunal, Hyderabad Bench has vide their Order issued on March 21, 2023 sanctioned and approved the Scheme of Arrangement between APDL Estates Limited and the Company. Copy of the said Order is enclosed herewith.

As this Scheme is solely for merger of a wholly owned subsidiary with its holding company, there is no allotment of shares, record date etc.

Thanking you

Yours faithfully

For GOCL Corporation Limited

A.Satyanarayana
Company Secretary

Formerly **Gulf Oil Corporation Limited**

Registered Office: IDL Road, Kukatpally, Hyderabad – 500072, Telangana, India

CIN: L24292TG1961PLC000876, GST No.: 36AABCG8433B1ZX

**IN THE NATIONAL COMPANY LAW TRIBUNAL
HYDERABAD BENCH AT HYDERABAD**

**CP (CAA) No.19/230/HDB/2022
Connected with
C.A. (CAA)No.23/230/HDB/2022
U/s. 230 to 232 read with other applicable
Provisions of the Companies Act, 2013**

**IN THE MATTER OF SCHEME OF AMALGAMATION
BETWEEN**

**APDL ESTATES LIMITED
(TRANSFEROR COMPANY)**

AND

**GOCL CORPORATION LIMITED
(TRANSFEEE COMPANY)**

AND

THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS



FREE OF COST COPY

APDL ESTATES LIMITED

CIN: U52520TG1988PLC008189

registered office situated at IDL Industries Limited,
Kukatpally, PB.No.1, Sanathnagar, Hyderabad – 500018

represented by its Director, Mr. Ravi Jain

....Petitioner /Transferor Company

GOCL CORPORATION LIMITED

CIN: L24292TG1961PLC000876

registered office situated at IDL Road,
Kukatpally, Hyderabad-500072

represented by its Company Secretary, Mr. A. Satyanarayana

**CERTIFIED TO BE TRUE COPY
OF THE ORIGINAL**

....Petitioner / Transferee Company

Date of Order: 16.03.2023

Coram:

Dr. Venkata Ramakrishna Badarinath Nandula, Hon'ble Member (Judicial)
Sh. Charan Singh, Hon'ble Member (Technical)

Parties/counsels present:

For the Petitioners: Y. Suryanarayana (Advocate).

For the Respondents: Mr.Prem Prakash, Assistant Director for RD.
Mr.Srinivas, for OL.

PER-BENCH

This is a joint Petition filed by the Petitioner Companies under Section 230-232 of the Companies Act, 2013 read with Rule of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 by inter-alia praying for sanction of the Scheme of Amalgamation of the Petitioner Companies so as to be binding on all the members, creditors and employees and all concerned.

2. **Brief averments in the Applications are:**

(A). **Petitioner / Transferor Company:**

APDL ESTATES LIMITED was incorporated in the State of Telangana (erstwhile Andhra Pradesh), under the provisions of the Companies Act, 1956, vide Corporate Identification Number U52520TG1988PLC008189, issued by the Registrar of Companies, Andhra Pradesh (erstwhile Andhra Pradesh) on 14.01.1988 (Fourteenth Day of January, Nineteen Hundred Eighty-Eight) and the



Registered Office of the Transferor Company is situated at IDL Industries Limited, Kukatpally, PB.No.1, Sanathnagar, Hyderabad – 500018, Telangana.

The Transferor Company is engaged, inter alia, in the business of property Development either in India or abroad, real estate business in developing land owned by the Company, acquire by way of purchase, barter, grant, license, lease, or otherwise either absolutely or conditionally either alone or jointly with Companies / firms any immovable property or development rights of any description, privilege, and other rights to fulfill the objects of the Company and to acquire by lease , grant or otherwise any concessions of any lands, rights or privileges from any Government or other authority to set up, engage in, improve, develop, and sell knowledge parks, information technology parks, bio-tech parks , industrial parks/ zones, townships, hotels, service apartments, holiday resorts, clubs, export complexes, health clubs, business centers, golf courses, shopping malls, warehouses, plazas, entertainment centers, multiplexes, restaurants, communication centers, apartments, row houses, bungalows, residential complexes, special export zones, condominiums and gated community, on the properties either belonging to the Company or acquired on lease or through amalgamation. Copy of Memorandum of Association and Articles of Association of the Transferor Company is annexed as **Annexure-A1** to the Application.



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(B) The authorized, issued, subscribed and paid-up share capital of the Transferor Company as on 31.03.2022 is as follows:

Share Capital	Amount in Rs.
Authorized Capital	
2,50,00,000 (Two Crores Fifty Lakhs) Equity Shares of Rs.10/- (Rupees Ten only) each.	25,00,00,000
Total	25,00,00,000
Issued, Subscribed and Paid-Up Capital	
2,37,40,007 (Two Crores Thirty-Seven Lakhs Forty Thousand and Seven Only) fully paid-up Equity Shares of Rs.10/- (Rupees Ten only) each.	23,74,00,070
Total	23,74,00,070



Subsequent to 31st March 2022, there is no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company. Copy of the Audited financial statements as on 31.03.2022 of the Transferor Company is annexed and marked as “Annexure-A2” to the Application..

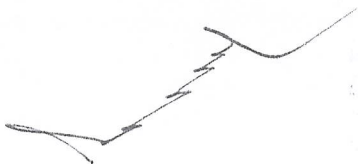
(C) Petitioner / Transferee Company:

GOCL CORPORATION LIMITED (GOCL) was originally incorporated under the name and style “Indian Detonators Limited” under the provisions of Companies Act, 1956, on 20.04.1961 (Twentieth Day of April, One Thousand Nine Hundred and Sixty-

One) in the state of Telangana (erstwhile Andhra Pradesh), vide Corporate Identification Number (CIN): L24292TG1961PLC000876, issued by the Registrar of Companies, Andhra Pradesh. Subsequently, the name of the Company was changed from "Indian Detonators Limited" to "IDL Chemicals Limited" by following due procedure laid down under the applicable provisions of Companies Act, 1956 and a fresh certificate of Incorporation consequent on change of name was issued by the Registrar of Companies, Andhra Pradesh on 14th May, 1974. Later, the name of the Company was changed to IDL Industries Limited and Gulf Oil Corporation Limited. Subsequently, the name of the Company was changed from "Gulf Oil Corporation Limited" to its present name, i.e., "GOCL Corporation Limited" by following due procedure laid down under the applicable provisions of Companies Act, 1956 and a fresh certificate of incorporation consequent on change of name was issued by the Registrar of Companies, Andhra Pradesh, on 12th October 2015 and the registered office of the Transferee Company is situated at IDL Road, Kukatpally, Hyderabad - 500072, Telangana.

The Transferee Company is mainly engaged in the business of manufacturing and sale of industrial explosives, detonating accessories and special devices for Defence and Space applications. Copy of memorandum of Articles of Association of the Transferee Company is annexed as Annexure-3 to the Application.

(D) The authorized, issued, subscribed and paid-up share capital of the Transferee Company as on 31.03.2022 is as follows:

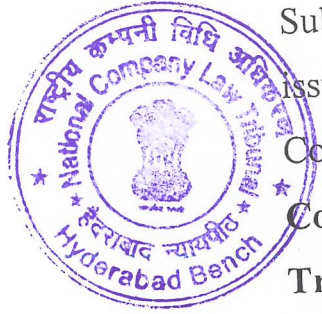


Share Capital	Amount in Rs.
Authorized Capital	
10,54,27,510 (Ten Crore Fifty Four Lakhs Twenty Seven Thousand Five Hundred and Ten) Equity Shares of Rs.2/- (Rupees Two only) each.	21,08,55,020
Total	21,08,55,020
Issued, Subscribed and Paid Up Capital	
4,95,72,490 (Four Crores Ninety-Five Lakhs Seventy Two Thousand Four Hundred and Ninety) fully paid up Equity Shares of Rs.2/- (Rupees Two only) each.	9,91,44,980
Total	9,91,44,980

Subsequent to 31st March 2022, there is no change in the authorised, issued, subscribed and paid up share capital of the Transferee Company.

Copy of the Audited financial statements as on 31.03.2022 of the Transferee Company is annexed as "Annexure-A4" to the Application.

- The Transferor Company is wholly owned subsidiary of the Transferee Company. The Transferee Company is the Holding Company of the Transferor Company. The equity shares of the Transferee Company are listed and traded on the BSE Limited ("BSE") and on the National Stock Exchange of India Limited ("NSE").



4. The Board of Directors of the respective Petitioner Companies at their respective meetings held on 9th February 2022 and 17th February 2022 have resolved to amalgamate the Transferor Company with the Transferee Company pursuant to a Scheme of Amalgamation between APDL Estates Limited (Transferor Company) and GOCL Corporation Limited (Transferee Company) and their respective Shareholders and Creditors under Sections 230 to 232 of the Companies Act, 2013 and all other applicable provisions of the said Act and rules made thereunder. **A copy of the Board Resolutions passed by the Board of Directors of the Petitioner Companies is annexed as "Annexure – 8 & 9" to the Application.**



The objects / benefits / Overview of the proposed Scheme is:

- (a) The Scheme is presented under Sections 230 to 232 of the Companies Act, 2013 read with Companies (Compromises, Amalgamations and Amalgamations) Rules, 2016 and it provides for Amalgamation of APDL Estates with GOCL, resulting in consolidation of business of two Companies in one entity and thereby strengthening the position of the amalgamated entity by enabling it to harness and optimize the synergies of equipment and human resources, which is in the best interest of both the Companies.
- (b) The present Scheme contemplates amalgamation of the Wholly Owned Subsidiary with its parent Company, which would

therefore lead to a more efficient utilization of management level decisions and implementation thereof.

(c) The amalgamation will enable appropriate consolidation of activities of Transferor Company and Transferee Company with pooling and more efficient utilization of their resources, greater economies of scale, reduction in overheads and other expenses and improvement in various operating parameters.

(d) To achieve consolidation, greater integration and flexibility which will maximize overall shareholder value and improve the competitive position of the combined entity.

(e) To achieve greater efficiency in cash management and unfettered access to cash flows generated by the combined entity which can be deployed more effectively to fund organic and inorganic growth opportunities.

(f) Improved organizational capability and leadership, arising from the pooling of human capital who have the diverse skills, talent and vast experience to compete successfully in an increasingly competitive industry.

(g) Cost savings are expected to flow from more focused operational efforts, rationalization, standardization and simplification of business process, elimination of duplication and rationalization of administrative expenses.

(h) The amalgamation will result in reduction of multiplicity of entities, thereby reducing compliance cost of multiple entities



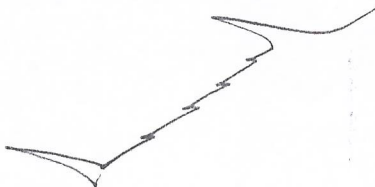
viz., statutory filings, regulatory compliances, labour law/ establishment related compliances.

- (i) The Scheme shall be beneficial and in the best interests of the shareholders, creditors, employees of the Transferor Company, the Transferee Company and all concerned.

6. Clause 13 of the Scheme - Consideration:

13.1 The Transferor Company is wholly owned subsidiaries of the Transferee Company and the entire equity shares of the Transferor Company are held by the Transferee Company and its Nominees. Accordingly, there would be no issue of equity shares of the Transferee Company to the shareholders of the Transferor Company. Pursuant to the vesting of the undertakings of the Transferor Company in the Transferee Company the equity shares of the Transferor Company held by the Transferee Company, shall automatically stand cancelled. Towards consideration necessary entries will be made in the books of accounts of the Transferee Company to reflect the investments made in the Transferor Company in an appropriate manner.

13.2 In view of the fact that the Transferor Company is wholly owned subsidiary of the Transferee Company and there being no allotment of shares by the Transferee Company as it holds all the shares in the Transferor Company, the Transferee Company shall not be required to pay any stamp duty for



implementation of this Scheme of Amalgamation involving Amalgamation of the wholly owned subsidiary company with the holding company.

7. **Clause 21 of the Scheme - Accounting of Amalgamation**

21.1 Upon the Scheme becoming effective, the Transferee Company shall account for the merger of the Transferor Company in its books of accounts in accordance with 'Pooling of Interest Method' accounting as laid down in Appendix-C of Ind AS 103 (Business combinations of entities under common control) read with Institute of Chartered Accountants of India Ind AS Technical Facilitation Group (ICAI ITFG) Clarification as under.



21.2 Inter-company deposits, loans, share application money and other balances and investments, if any, shall be cancelled and there shall be no further obligation/ outstanding in that respect.

21.3 The Transferee Company is entitled to get reimbursed the advance taxes paid if any by the Transferor Company and any other benefits attracted under Indian Accounting Standard (Ind AS) 103 – Business Combination and other provisions of Indian accounting standards prevailed under the laws of India and any other origin including but not limited to consolidation of accounts under Income Tax Act, 1961.

Certificate issued by the Chartered Accountant confirming the Accounting Treatment proposed in the Scheme are annexed to the petition as Annexure 6&7.

8. **DECLARATION BY THE PETITIONER COMPANIES**

- No petition under Sections 241 or 242 of the Companies Act, 2013 has been filed against any of the Petitioner Companies and there has been no material change in the affairs of any of the Petitioner Companies, except for what was done in the normal course of business.
- There are no proceedings pending under Sections 210 to 227 of Companies Act, 2013, against any of the Petitioner Companies.
- The Scheme of Amalgamation between APDL Estates Limited (Transferor Company) and GOCL Corporation Limited (Transferee Company) and their respective shareholders and creditors does not have any adverse effect on any of the shareholders or creditors or other stakeholders of the respective Petitioner Companies in any manner whatsoever.

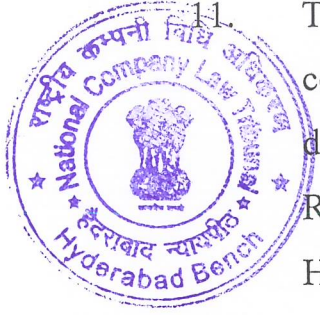


It has been submitted that the Petitioner Companies had jointly filed an application CA (CAA) No. 23/230/HDB/2022 wherein this Hon'ble Tribunal vide order dated 27.09.2022 dispensed with the requirement of conducting of meetings of equity shareholders, Secured creditors and unsecured creditors of the petitioner Companies. Copy of Order of Hon'ble Tribunal is annexed to the petition as **Annexure 11**.

10. It is submitted that the Tribunal vide order dated 28.09.2022 ordered notices as per Rule 16 of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. Subsequently notices were issued on all the statutory Authorities. It has been submitted that the Petitioner Companies as per the order of this Hon'ble Tribunal, had been carried publication in English Newspaper i.e. Financial Express and Telugu Newspaper i.e. Nava Telangana on 08.10.2022. The proof of publication and proof of service of notice of hearing was filed by an Affidavit dated 09.11.2022. Notice has been served on Real Estate Regulatory Authority, Telangana, as per the directions of this Tribunal. Memo of Compliance dated 05.11.2022 to effect has been filed.

11. The Regional Director vide his report dated 26.12.2022 has made certain observations. The Petitioner Companies have filed affidavit dated 20.01.2023, in response to the observations made by the Regional Director, South East Region, Ministry of Corporate Affairs, Hyderabad where under the Petitioner Companies gave undertaking to appropriately comply with the observations made by R.D. The details are given below:

Observations of Regional Director	Reply of the Petitioner Companies by way of affidavit
PARA 3 With regard to the Appointed date 01.10.2021, Petitioner Companies may be directed to clarify the	It is submitted that transferor company became wholly owned subsidiary of the Transferee Company on 01.09.2021. The



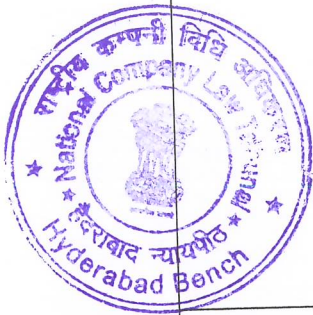
<p>significance of choosing such date with detailed justification.</p>	<p>Transferee Company is listed entity on 01.10.2021 represents that beginning of the immediate next half of financial year 2021-2022.</p> <p>Thus for the purpose of ease of consolidation and financial reporting, 1st October, 2021 has been chosen.</p>
<p>PARA 6 Upon approval of the Scheme the transferee company shall comply with the provisions of the Section 232(3)(i).</p>	<p>No reply</p>
<p>PARA 7 With regard to statutory dues, petitioner Transferee Company shall undertake to settle the dues as and when crystalized.</p>	<p>Transferee Company undertakes to comply the same.</p>
<p>PARA 8 Petitioner Companies have separately filed the balance sheet as at 31.03.2022 subsequent to the appointed dated. The transferee Company should therefore require to file balance sheet of the Combined entity as at 31.03.2022.</p>	<p>Transferee Company undertakes to comply the same upon sanction of the Scheme by the Adjudicating Authority.</p>
<p>PARA 9</p>	



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<p>Hon'ble Tribunal may direct the Transferee Company to furnish as affidavit as to compliance of SEBI Regulations and approvals/intimation relating to stock exchanges before approval of the Scheme.</p>	<p>It is submitted that Transferor Company being a wholly owned subsidiary Company of Transferee Company, the Transferee Company need not obtain any NOC, neither from SEBI nor from the Stock Exchanges, where the share of the Company are listed, as provided in Regulation 37(6) of the SEBI.</p> <p>Copy of the said Regulation 37(6) of the SEBI(listing obligations and disclosure requirements)Regulations, 2015 and Circular issued by SEBI, CFD/DIL3/CIR/2017/21, dated 10th March, 2017 and Master Circular SEBI/HO/CFD/DIL1/P/2020/249 dated 22nd December, 2020 is enclosed as Annexure-1 to the affidavit.</p>
<p>PARA 9(e) Since Transferor Company is unlisted public Company and hence compliance under Section 29 of the Act read with Rule 9A of the Company Rule 2014 compliance may be called for.</p>	<p>It is submitted that Transferor Company being a wholly owned subsidiary Company of Transferee Company.</p> <p>As per Rule 9A of Companies Rules, 2014 wholly owned subsidiaries are exempted from the compliance of Rule 9A.</p>



<p>PARA 9(f-g) Hon'ble Tribunal may please to direct the Petitioner Companies to preserve the books, comply with statutory laws, file Inc-28 with the Registrar of Companies.</p>	<p>The Petitioner Companies vide this affidavit undertakes to comply with all the Applicable provisions and rules under the Companies Act, 2013.</p>
<p>PARA 10 Hon'ble Tribunal may please to consider the report of OL and further reports if any on record before scheme is allowed.</p>	<p>Since facts on record need not be traversed.</p>



The Regional Director filed further report dated 31.01.2023 stating that the reply filed by the petitioner companies have been examined and further the Hon'ble Tribunal may direct the petitioner Companies to submit all facts/affidavits wherever required and to consider the matter on merits and pass such order as deemed fit and proper.

13. **OFFICIAL LIQUIDATOR'S REPORT:**

The Official Liquidator has filed his report, vide OLR No. 68/2022 dated 14.11.2022 stating certain observations at point no.22 of his report. The observations pointed out has been replied by the petitioner companies vide affidavit dated 06.12.2022 are mentioned against

each. Further Official Liquidator vide O.L.R.No.74/2023, dated 30.12.2022 filed the final report which is stated below as remarks.

Observations of OL	Reply by way of Affidavit	Remarks
<p>22 (a):</p> <p>Hon'ble Tribunal may pleased to direct the Transferee Company to submit an undertaking that the record date would be decided and fixed mutually by the Board of directors of Petitioner Companies after sanction of the Scheme and before the dissolution of the Transferor Company on effective date.</p>	<p>Petitioner Companies have undertaken the same.</p>	<p>Observation complied.</p>
<p>22 (b):</p> <p>Hon'ble Tribunal may be pleased to direct the petitioner companies to submit an undertaking that there would not be any retrenchment of any employees who were in service as on Appointed Date i.e 01.10.2021.</p>	<p>Petitioner Companies undertakes to comply with the Clause 8 of the Scheme that there would not be any retrenchment of any employees who were in service as on the i.e 01.10.2021.</p>	<p>Observation Complied</p>

14. **OBSERVATION**

We have heard the Learned Counsel appearing for the Petitioner Companies and perused the material papers on record. As regards to the observations pointed out by the Regional Director and compliance filed by the petitioner company, it appears that Petitioner Companies under take to comply the necessary observations whenever required. The Official liquidator had also raised certain observations for which the Petitioner Companies filed its reply by way of Affidavit. After hearing the Counsel for the Petitioner Companies and considering the material on record, we are of the view that scheme is not opposed to public interest and the proposed Scheme is in the interests of the Transferor Company, the Transferee Company and their respective shareholders, employees, creditors and all persons concerned. Hence the scheme can be approved with Appointed date as 01.10.2022.

All the statutory compliances have been made under Section 230 to 232 of the Companies Act, 2013. Hence ordered.



ORDER

After hearing the Counsel for the Petitioner Companies and after considering the material on record, this Tribunal passed the following order:

- A. The Scheme of Amalgamation is hereby sanctioned with appointed date as 01.10.2022 and shall be binding on all the members,

employees, creditors and all other stakeholders of the Petitioner Companies.

- B. While Approving the Scheme, we made it clear that this order should not be construed as an order in anyway granting exemption from payment of Stamp Duty, taxes or any other charges, if any, payable in accordance with law or in respect of any permission/compliance with any other requirement which may be specially required under any law.
- C. The whole of the assets, property, rights and Liabilities of the Transferor Company shall be transferred without the requirement of any further act or deed to the Petitioner/Transferee Company.
- D. We direct the Petitioner companies to comply with all the observations pointed out by the Regional Director.
- E. We direct the Petitioner companies to comply with all the observations pointed out by the Official Liquidator.
- F. We direct the Petitioner Companies to preserve the books of accounts and papers and records and the same shall not be disposed of without the prior permission of the Central Government in terms of provisions of Section 239 of the Companies Act, 2013.
- G. We direct the Petitioner Companies to ensure statutory compliance of all applicable laws and also on sanctioning of the present Scheme the Petitioner Companies shall not be absolved for any of their statutory liability in any manner.
- H. All the legal proceedings pending by or against the Transferor Company shall be continued by or against the Transferee Company.



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- I. Though no representation has been received from the Income Tax Authorities despite service of notice by the Petitioner Companies. We direct the petitioner Companies to comply with the observations if any with the Income Tax Authorities as per law.
- J. The Petitioner Companies are directed to strictly comply with the Accounting Treatment Standards prescribed under Section 133 of the Companies Act, 2013.
- K. The sanction of the Scheme by this Tribunal shall not forbid the revenue authority from taking appropriate recourse for recovering the existing and previous tax liabilities of the Transferor and Transferee Companies.
- L. We direct the Transferee Company to comply with the provisions of Section 2 (41) of the Companies Act, 2013.
- M. The Transferor Company shall be dissolved without going through the process of winding up.
- N. The Petitioner Companies shall until the completion of the Scheme of Amalgamation, file a statement in such form and within such time as prescribed with the Registrar every year duly certified by a Chartered Accountant or a Cost Accountant or a Company Secretary to the effect that the Scheme of Amalgamation is being complied with in accordance with the orders of the Tribunal as required under Section 232 (7) of the Companies Act, 2013.
- O. We direct the Petitioner Companies involved in the Scheme to comply with Rule 17 (2) of the Companies (Compromise, Arrangement and Amalgamation) Rules, 2013. The Petitioner



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Companies within 30 days after the date of receipt of certified copy of the order, shall cause certified copy to be delivered in Form INC-28 to the Registrar of Companies concerned for registration and on such certified copy being delivered, Registrar of Companies concerned shall take all necessary consequential action in respect of the Petitioner Companies.

P. The Petitioner Companies is further directed to take all consequential and statutory steps required in pursuance of the approved Scheme of merger under the provisions of the Companies Act, 2013 and submit necessary compliance and undertaking relating to the objections raised by the Regional Director (SER), MCA, GoI, Hyderabad.

Any person shall be at the liberty to apply to the Tribunal in the above matter for any directions that may be necessary.

R. Accordingly the CP (CAA) 19/230/HDB/2022 is hereby allowed and disposed of.



Charan Singh

Member Technical

Dr. Venkata Ramakrishna Badarinath Nandula

Member Judicial

Pavani
Deputy Registrar / Assistant Registrar / Court Officer
National Company Law Tribunal, Hyderabad Bench

प्रमाणित प्रति
CERTIFIED TRUE COPY
केस संख्या
CASE NUMBER CP(CAA) No: 19/230/HDB/2022
निर्णय का तारीख
DATE OF JUDGEMENT 16/3/2023
प्रति तैयार किया गया तारीख
COPY MADE READY ON 21/3/2023