



YASHRAJ CONTAINEURS LTD.

Registered Office : Madhav Niwas CHSL., Flat No. B-1A, 1st floor, Natakwala Lane,
Opp. S V Road, Borivali (West), Mumbai - 400 092. Phone : +91-22-2806 9097
Email : yashraj_bom@rediffmail.com # Website : www.barrelpeople.com

CIN NO : L28120MH1993PLCO73160



November 14, 2024

To
The Secretary,
BSE Limited,
PJ Towers, Dalal Street
Mumbai: 400 001
Company Scrip Code : 530063

Sub: Outcome of RP Committee Meeting

Ref: Regulation 29 of SEBI (Listing Obligations & Disclosure Requirements), 2015.

Dear Sir/ Madam,

With reference to our letter dated November 5, 2024, we wish to inform you that the RP Committee at its meeting held today i.e. Thursday, November 14, 2024, has approved the following agendas:

1. The Committee approved the Unaudited financial results for the 2nd quarter and Half Year ended September 30, 2024, alongwith the Limited Review Report given by the Statutory Auditors, M/s. Satyaprakash Natani & Company, Chartered Accountant on the Unaudited Financial Results for the 2nd Quarter and Half Year ended 30.09.24.
2. The Committee noted Statutory Compliance for the quarter ended on 30.09.24.
3. The Meeting of the RP Committee Meeting commenced at 5.30 p.m. and concluded at 6:45 p.m.

Please take note of the same and upload on our website

Yours faithfully,
For YASHRAJ CONTAINEURS LIMITED
(Status: Under CIRP)

JAYESH
VINODRAI
VALIA
Digitally signed by
JAYESH VINODRAI
VALIA
Date: 2024.11.14
18:49:05 +05'30'

JAYESH VALIA
Whole Time Director – Suspended by IRP



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Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2024

							Rs. in Lacs
S.No	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year Ended	Half Year Ended	Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
1	Total revenue from Operations	-	35.11	65.65	35.11	109.08	197.17
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	39.60	48.55	(164.64)	88.16	(321.13)	(588.65)
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	39.60	48.55	(164.64)	88.16	(321.13)	(588.65)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	39.60	48.55	(164.64)	88.16	(321.13)	(584.78)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	40.98	48.74	(172.45)	89.72	(319.95)	(551.54)
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	(10,056.54)	(10,097.52)	(9,914.68)	(10,056.54)	(9,914.68)	(10,146.26)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)
	2. Diluted	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)

Notes:

a) The Financial Results have been reviewed and approved by the RP Committee at its meeting held on 14th November, 2024. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter & Half Year Ended 30.09.2024.

b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.barrelpeople.com))

For YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR

Place : Mumbai
Date : 14th November 2024





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CIN NO : L28120MH1993PLCO73160

YASHRAJ CONTAINEURS LIMITED
UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

Rs. in Lacs

Part I - Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2024

Sr. No.	Particulars	Quarter ended 30-09-2024	Quarter ended 30-06-2024	Quarter ended 30-09-2023	Half Year Ended 30-09-2024	Half Year Ended 30-09-2023	Year ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited*
	Income						
I	Revenue from Operations	-	35.11	65.65	35.11	109.08	197.17
II	Other Income	74.32	96.82	96.70	171.14	192.71	354.82
III	Total Income	74.32	131.93	162.35	206.26	301.79	551.99
2	Expenses						
	a) Cost of Materials Consumed	-	32.27	61.84	32.27	102.56	186.92
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work in progress & stock in trade.	-	-	-	-	-	-
	d. Employee benefit expenses	12.02	34.42	79.02	46.44	143.79	233.30
	e. Finance Cost	0.01	0.68	160.71	0.69	319.68	582.64
	f. Depreciation & amortisation expense	5.81	5.81	6.49	11.62	12.96	25.91
	g. Other expenditure	16.88	10.20	18.93	27.08	43.93	111.87
IV	Total Expenses	34.72	83.38	326.99	118.10	622.93	1,140.64
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	39.60	48.55	(164.64)	88.16	(321.13)	(588.65)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	39.60	48.55	(164.64)	88.16	(321.13)	(588.65)
VIII	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	(3.86)
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	39.60	48.55	(164.64)	88.16	(321.13)	(584.78)
X	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-



XIII	Profit/(Loss) for the period (IX+XII)	39.60	48.55	(164.64)	88.16	(321.13)	(584.78)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	1.38	0.19	(7.81)	1.56	1.18	33.24
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	40.98	48.74	(172.45)	89.72	(319.95)	(551.54)
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)
	(2) Diluted (In ₹)	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)
	(2) Diluted (In ₹)	0.23	0.29	(0.97)	0.52	(1.89)	(3.44)

See accompanying notes to the financial statements:



Notes:-

1. The Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated 22nd February, 2024 ("NCLT Order") admitted company petition (CP) no. 533/IBC/MB/2023 filed by Yashraj Containeurs Limited ("YCL" or "corporate applicant") for initiation of Corporate Insolvency Resolution Process ("CIRP") against the Company u/s 10 of the Insolvency and Bankruptcy Code, 2016 ("the Code"). The Hon'ble NCLT has confirmed appointment of Mr. Ajit Kumar (Regn no: IBBI/IPA-003/IP-N00062/2017-18/10548) as Resolution Professional . As per the provisions of the Code, powers of the Board of Directors are vested with the Resolution Professional.
2. As per the Code, it is required that the company be managed as a "going concern" during the CIRP. The future prospects of the company would be determined on the completion of CIRP. In view of these facts, the financial statements have been prepared on "going concern" basis.
3. The Unaudited Standalone financial results of the Company for the quarter & half year ended September 30, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
4. The above Unaudited standalone financial results of the Company for the quarter & half year ended September 30, 2024 have been reviewed by and approved by RP Committee at their meeting held on 14th November, 2024.
5. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
6. Complaints lying pending as on 30-09-24 - NIL.
7. Complaints Received during the year - NIL
8. Complaints disposed off during the year -NIL
9. Complaints lying unsolved as on 30.09.2024 - NIL
10. The Provision of Rent Income of this quarter are booked and is adjusted against the Advance Rent Paid by the Lessee.
11. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Half year ended 30th September'2024.
12. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Taken On Record

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited

IBBI Reg. No. IBBI/IPA-003/IP-
N00062/2017-18/10548

PLACE :- MUMBAI
DATE :- 14-11-2024

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)
SUSPENDED DIRECTOR

(DIN:01117247)





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CIN NO : L28120MH1993PLCO73160



UNAUDITED STANDLONE BALANCE SHEET AS AT 30TH SEPTEMBER'2024

Particulars		Amount in Lacs	
		As at 30-09-2024	As at 31-03-2024
	Assets	AUDITED	AUDITED
1	Non-Current Assets		
	Property ,Plant & Equipment	166.94	178.56
	Capital Work in Progress		
	Investment Property	0.00	0.00
	Goodwill		
	Other Intangible Assets	0.00	0.00
	Non-current financial Assets		
	Non-current investments	4.80	3.24
	Trade receivables, non current		
	Loans , non-current	14.01	14.01
	Other non-current financial assets	0.97	0.97
	Total non-current financial assets	19.79	18.22
	Deferred tax assets (net)	206.94	206.94
	Other non-current assets	-	-
	Total non-current assets	393.67	403.73
2	Current Assets		
	Inventories	-	-
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	108.32	124.94
	Cash and cash equivalents	21.67	7.64
	Bank balance other than cash and cash equivalents	51.96	1.96
	Loans ,current	0.69	1.55
	Other current financial assets	-	-
	Total current financial assets	182.64	136.08
	Current tax assets (net)		
	Other current assets	137.52	119.62
	Total current assets	320.15	255.71
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax assets		



	Total assets	713.82	659.44
	Equity and Liabilities	AUDITED	AUDITED
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,700.00	1,700.00
	Other Equity	(10,056.54)	(10,146.26)
	Total Equity attributable to owners of parent	(8,356.54)	(8,446.26)
	Non controlling interest		
	Total equity	(8,356.54)	(8,446.26)
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings , non-current	-	-
	Trade payables ,non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities	-	-
	Provisions ,non-current	13.72	13.72
	Deferred tax liabilities (net)		
	Deferred Governments grants , non-current		
	Other non-current liabilities		
	Total non-current liabilities	13.72	13.72



	Current liabilities		
	Current financial liabilities		
	Borrowings ,current	7,670.96	7,733.25
	Trade payables ,current	82.56	83.57
	Other current financial liabilities	34.16	36.82
	Total current financial liabilities	7,787.67	7,853.63
	Other current liabilities	1,263.73	1,233.10
	Provisions ,current	5.24	5.24
	Current tax liabilities (Net)		
	Deferred Governments grants ,current		
	Total current liabilities	9,056.65	9,091.98
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	9,070.37	9,105.70
	Total equity and liabilities	713.82	659.44
		0.00	0.00

Taken On Record

Mr. Ajit Kumar

Resolution Professional for Yashraj Containeurs Limited

IBBI Reg. No.IBBI/IPA-003/IP-N00062/2017-18/10548

FOR YASHRAJ CONTAINEURS LIMITED

(MR. JAYESH V VALIA)

SUSPENDED DIRECTOR

(DIN:01117247)



PLACE :- MUMBAI

DATE :- 14/11/2024



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CIN NO : L28120MH1993PLCO73160

YASHRAJ CONTAINEURS LIMITED
CIN No.: [L28120MH1993PLCO73160]
Standalone Statement of Cash Flow for the Year ended Sep 30, 2024
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the year ended 30 Sep, 2024		For the year ended 31 March, 2024	
	Amount In Rs	Amount In Rs	Amount In Rs	Amount In Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before tax		88.16		(588.65)
<u>Adjustments for:</u>				
Depreciation and amortisation	11.62		25.91	
Finance costs	0.69		582.64	
Interest income	-		-	
(Profit) / loss on sale / write off of assets	-		(0.61)	
Adjustments for non cash expenditure	(0.82)		(2.22)	
	11.49	11.49	605.72	605.72
Operating profit / (loss) before working capital changes		99.65		17.07
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	16.62		(92.58)	
Financial Assets (Current Assets)	(17.04)		(24.67)	
Financial Assets (Non current Assets)	-		(0.46)	
Deferred Tax Assets (Non current Assets)	-		(3.86)	
	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1.01)		(194.86)	
Other current liabilities	27.97		200.81	
Employee Benefit Obligations	-		-	
Long-term provisions	-		(22.90)	
	26.55	26.55	(138.53)	(138.53)
		126.20		(121.46)
		-		-
Cash generated from operations		126.20		(121.46)
Net income tax (paid) / refunds		-		3.86
Net cash flow from / (used in) operating activities (A)		126.20		(117.60)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-		-	
Investment In Properties	-		-	
Proceeds from sale of fixed assets	-		0.60	
Current investments not considered as Cash and cash equivalents				
- Purchased	-		-	
Interest received				
- Others	-		-	
Accrued Interest on Deposit				
- Others	0.82		2.22	
Written back of Investment	-		37.89	
Written back of Investment Property	-		0.18	
	0.82	0.82	40.88	40.88
Cash flow from extraordinary items		-		-
		0.82		40.88
Net income tax (paid) / refunds		-		-
Net cash flow from / (used in) investing activities (B)		0.82		40.88





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CIN NO : L28120MH1993PLCO73160

C. Cash flow from financing activities				
Proceeds from issue of equity shares	-			-
Proceeds from sale of shares	-			-
Proceeds from long-term borrowings	-			-
Repayment of long-term borrowings	-			-
Net increase / (decrease) in working capital borrowings	(62.30)		543.37	
Proceeds from other short-term borrowings	-			-
Repayment of other short-term borrowings	-			-
Finance cost	(0.69)		(582.64)	
Dividends paid	-			-
Tax on dividend	-			-
	(62.99)	(62.99)	(39.27)	(39.27)
Net cash flow from / (used in) financing activities (C)		(62.99)		(39.27)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		64.03		(115.99)
Cash and cash equivalents at the beginning of the year		9.60		125.59
Cash and cash equivalents at the end of the year		73.63		9.60
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 13 & 14)		73.63		9.60
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 11		73.63		9.60
Cash and cash equivalents at the end of the year *		73.63		9.60
* Comprises:				
(a) Cash on hand		-		-
(b) Balances with banks				
(i) In current accounts		21.67		7.64
(ii) In EEFC accounts				
(iii) In deposit accounts with original maturity of less than 3		51.96		1.96
		73.63		9.60

In terms of our report attached.

For Satyaprakash Natani & Co
Chartered Accountants
FRN NO. 115438W MUMBAI
M. No. 048091
UDIN: 115438W
Satyaprakash Natani
Partner

Membership No 048091
UDIN:

Mr. Ajit Kumar
Resolution Professional for Yashraj Containeurs Limited
IBBI Reg. No. IBBI/IPA-003/IP-N00062/2017-18/10548

Place : Mumbai
Date: 14th November '2024

For and on behalf of the Board of Directors

Jayesh V Valia
Wholetime
Director -
Suspended by IRP

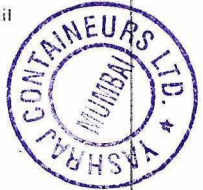
(DIN:0117247)

Mr. Jayesh V Valia
C.F.O
(PAN : AAFPV5698G)

Place : Mumbai
Date: 14th November '2024

26/11/24 11:17
Mr. Sunil Vasant Rao Patil
Director -
Suspended by IRP

(DIN:08450300)





Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

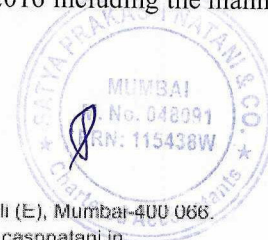
Independent Auditor's Review Report on the Quarterly & Half Yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**Review Report to
The Board of Directors
Yashraj Containers Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of **YASHRAJ CONTAINEURS LIMITED** ("the company") for the Quarter ended on September 30, 2024 (the "Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ("the Circular").
2. 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis for Opinion

Based on our review conducted as above, and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

Branch: 112, Kothari Milestone, S.V.Road, Near Malad Shopping Centre,
Malad (W), Mumbai-400 064. Email :anuparakh@gmail.com



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

5. Emphasis of Matter

We draw your attention that the Company is in the process of getting the liability restructured and the promoter confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including participation in Government tenders. Accordingly, the company has continued to prepare its financial statements on 'Going Concern Basis'. Our opinion is not modified in respect of above stated matters.

For **Satyaprakash Natani and Co.**

Chartered Accountants

Firm's Registration Number: 115438W

CA Satyaprakash Natani

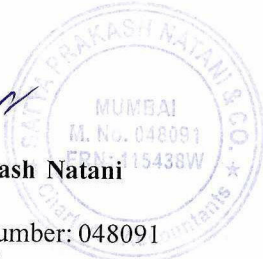
Partner

Membership Number: 048091

Place: Mumbai

Date: 14th November, 2024

UDIN:24048091BKAQDB9206



Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.
Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in

Branch: D-306, Navyug CHS Ltd, Goregaon Check Naka, W.E.Highway,
Goregaon (E), Mumbai-400 063. Email : suresh.yadav310@gmail.com

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Malad (W), Mumbai-400 064. Email :anuparakh@gmail.com