



Phone: 0124-4200274

## UNITED LEASING & INDUSTRIES LIMITED

Regd office: Plot No.66, Sector-34, EHTP, Gurugram -122001 (Haryana)

E-mail id:investorsrelations@ulilltd.com, website: www, ulilltd.com

(CIN: L17100HR1983PLC033460)

Date: May 23<sup>rd</sup>, 2022

The Dy. Manager,  
Department of Corporate Services,  
BSE Limited  
Floor 25<sup>th</sup> P J Towers,  
Dalal Street, Fort,  
Mumbai-40001

Ref: Scrip Code: 507808

### Sub:-Declaration pursuant to Regulation 33(3) of SEBI (LODR) Regulations, 2015.

It is hereby declare and confirm that the Auditor's Report on Audited Financial Statements of the Company for the year ended 31<sup>st</sup> March, 2022 is with unmodified opinion.

This declaration is furnished in reference to the provision of clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulation, 2015 as notified on May 23<sup>rd</sup>, 2022.

Thanking You

For United Leasing & Industries Limited.

Shashi Shekhar  
ACS No; 30145  
Compliance officer Cum Company Secretary



Delhi Office Correspondence Address - D-41, South Extension, Part-II, New Delhi-110049

Phone: 011-2152582317, 49075251

**UNITED LEASING & INDUSTRIES LIMITED**

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Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2022

(Rs. in lac, except per Share data)

Sl. No.	Particulars	3 Months ended 31.03.2022 [Audited] [1]	3 Months Ended 31.12.2021 [Unaudited] [2]	3 Months ended 31.03.2021 [Audited] [3]	Current Accounting Year ended 31.03.2022 [Audited] [4]	Previous year Accounting Year ended 31.03.2021 [Audited] [5]
	(Refer Notes Below)					
I	Revenue from Operations	222.76	175.37	73.34	523.01	107.75
II	Other Income	0.45	0.79	46.82	2.31	206.38
III	<b>Total Revenue (I + II)</b>	<b>223.21</b>	<b>176.16</b>	<b>120.16</b>	<b>525.32</b>	<b>314.13</b>
IV	Expenses					
	a) Cost of Material Consumed	125.07	74.13	12.20	224.15	20.51
	b) Purchase of Stock-in-Trade	-	-	(14.42)	-	-
	c) Change in Inventories of Finished Goods Work-in-Progress and Stock-in-Trade	1.63	(5.26)	55.28	3.01	37.51
	d) Employee Benefit Expenses	25.93	19.32	28.12	72.43	41.97
	e) Finance Cost	4.59	9.97	27.36	37.19	32.14
	f) Depreciation and Amortisation Expenses	11.16	8.23	9.95	39.30	37.45
	g) Other Expenses	30.53	24.21	(53.44)	82.19	91.59
	<b>Total Expenses</b>	<b>198.91</b>	<b>130.60</b>	<b>65.05</b>	<b>458.27</b>	<b>261.17</b>
V	<b>Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>24.30</b>	<b>45.56</b>	<b>55.11</b>	<b>67.05</b>	<b>52.96</b>
VI	Exceptional Items	-	-	41.09	-	41.09
VII	Profit before Extraordinary Items and Tax (V-VI)	24.30	45.56	14.02	67.05	11.87
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	24.30	45.56	14.02	67.05	11.87
X	Tax Expense					
	a) Current Tax	10.46	-	-	10.46	-
	b) Deferred Tax	-	-	-	-	-
XI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	13.84	45.56	14.02	56.59	11.87
XII	Other Comprehensive Income, Net of Income Tax					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	Profit/ Loss from Discontinuing Operations	-	-	-	-	-
XIV	Tax Expense of Discontinue Operations	-	-	-	-	-
XV	Profit/ Loss from Discontinuing Operations after Tax (XIII-XIV)	-	-	-	-	-
XVI	Profit/ Loss for the Period (XI+XV)	<b>13.84</b>	<b>45.56</b>	<b>14.02</b>	<b>56.59</b>	<b>11.87</b>
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	300.00	300.00	300.00	300.00	300.00
XVIII	Earning Per Equity Share					
	a) Basic	0.46	1.52	0.47	1.89	0.40
	b) Diluted	0.46	1.52	0.47	1.89	0.40

**Notes :**

- The above results of the Company for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved by the Board at its meeting held on May 23, 2022.
- The Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its Audited financial results for the quarter and year ended March 31, 2021 based on its preliminary selection of exemptions and accounting policies. All such policies and exemptions were finalised during the quarter and year ended March 31, 2022.
- The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in one reportable business segment i.e. "Textile Embroidery".
- The previous periods/ year figure have been regrouped / reclassified, wherever necessary.

As per our report of even date

For Ravi Rajan & Co.LLP  
(Chartered Accountants)  
FRN : 009073N

B.S. Rawat  
Partner  
Membership No.034159



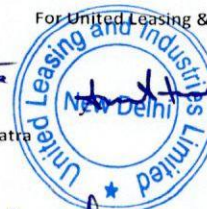
For United Leasing & Industries Ltd.

VK Batra  
Virendra Kumar Batra  
Director  
DIN : 00601619

Pradeep Anand  
Chief Financial Officer (CFO)

Anil Kumar Khanna  
Managing Director  
DIN : 00207839

Shashi Shekhar  
Company Secretary  
ACS No.30145



Date : May 23,2022  
Place :Gurugram [Haryana]

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**Audited Statement of Assets and Liabilities as on 31st March, 2022**

Sl. No.	Particulars	As at March 31, 2022 (Audited)	As at March 31, 2021 (Audited)
I)	<b>ASSETS</b>		
1)	<b>NON-CURRENT ASSETS</b>		
	a) Property, Plant and Equipment	778.08	786.02
	b) Capital Work-in-Progress	98.45	-
	c) Intangible Assets	-	-
	d) Financial Assets	-	-
	i) Investments	-	-
	ii) Loans	-	-
	iii) Other Financial Assets	-	-
	e) Other Assets	-	-
	<b>(A)</b>	<b>876.53</b>	<b>786.02</b>
2)	<b>CURRENT ASSETS</b>		
	a) Inventories	112.94	86.85
	b) Financial assets		
	i) Trade receivables	112.42	39.64
	ii) Cash and Cash equivalents	0.18	0.19
	iii) Bank Balances Other than (ii) above	24.83	23.28
	iv) Loans	144.25	128.63
	v) Other Financial Assets	-	-
	<b>(B)</b>	<b>394.62</b>	<b>278.59</b>
	<b>TOTAL ASSETS (A) + (B)</b>	<b>1,271.15</b>	<b>1,064.61</b>
II)	<b>EQUITY AND LIABILITIES</b>		
1)	<b>EQUITY</b>		
	a) Equity Share Capital	300.00	300.00
	b) Other Equity	324.99	268.40
	<b>TOTAL EQUITY (C)</b>	<b>624.99</b>	<b>568.40</b>
	<b>LIABILITIES</b>		
2)	<b>NON-CURRENT LIABILITIES</b>		
	a) Financial Liabilities		
	i) Borrowings	326.98	272.46
	ii) Other Financial Liabilities	-	-
	b) Long Tem Provisions	-	-
	c) Deferred Tax Liabilities (net)	-	-
	<b>(D)</b>	<b>326.98</b>	<b>272.46</b>
3)	<b>CURRENT LIABILITIES</b>		
	a) Financial Liabilities		
	i) Borrowings	277.65	206.12
	ii) Trade Payables	9.99	3.64
	iii) Other Current Financial Liabilities	-	-
	b) Other Current Liabilities	20.15	13.06
	c) Provisions	-	-
	d) Current Tax Liabilities (net)	11.39	0.93
	<b>(E)</b>	<b>319.18</b>	<b>223.75</b>
	<b>TOTAL LIABILITIES (D)+(E)=(F)</b>	<b>646.16</b>	<b>496.21</b>
	<b>TOTAL EQUITY AND LIABILITIES (C) + (F)</b>	<b>1,271.15</b>	<b>1,064.61</b>

As per our report of even date

For Ravi Rajan & Co.LLP

(Chartered Accountants)

FRN : 009073N

B.S. Rawat

Partner

Membership No.034159



Date : May 23, 2022

Place :Gurugram [Haryana]

For United Leasing & Industries Ltd.

*Virendra Kumar Batra*  
Virendra Kumar Batra  
Director  
DIN : 00601619

*Pradeep Anand*  
Pradeep Anand  
Chief Financial Officer (CFO)



*Anil Kumar Khanna*  
Anil Kumar Khanna  
Managing Director  
DIN :00207839

*Shashi Shekhar*  
Shashi Shekhar  
Company Secretary  
ACS No.30145

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**Cash Flow Statement for the year ended 31st March,2022**

(Figures in Lac)

	31/03/2022	31/03/2021
<b>A Cash flow from operating activities</b>		
Net profit before tax	67.05	11.88
Adjustments for:		
Depreciation	39.30	37.45
Gain on Sale of Land	-	(202.69)
Loss on Sale of Investment	-	41.08
Interest Income	(1.96)	(2.03)
Interest expenses (net)	37.19	32.13
Provision for Income Tax	(10.46)	-
<b>Operating profit before working capital adjustments</b>	<b>131.12</b>	<b>(82.18)</b>
Adjustments for :		
(Increase) / decrease in trade receivables	(72.77)	(61.71)
Increase / (decrease) in trade payables	6.36	(9.77)
Increase / (decrease) in other liabilities	7.09	(28.31)
Increase / (decrease) in short terms provisions	10.46	(0.79)
(Increase) / decrease in long-term loans and advances	-	(2.51)
(Increase) / decrease in short-term loans and advances	(14.13)	(13.77)
(Increase) / decrease in Inventories	(26.09)	(3.32)
<b>Cash generated from Operations</b>	<b>42.04</b>	<b>(202.36)</b>
-Taxes paid(net of refunds)	(1.49)	4.55
<b>Net cash generated from operating activities</b>	<b>40.55</b>	<b>(197.81)</b>
<b>B Cash flow from investing activities</b>		
Purchase of tangible assets(including CWIP)	(129.81)	(6.97)
Sale of Asset	-	206.82
Interest received	1.96	2.03
Sale of Investments	-	13.69
<b>Net cash used in investing activities</b>	<b>(127.85)</b>	<b>215.57</b>
<b>C Cash flow from financing activities</b>		
Proceeds / (repayments) of short-term borrowings - (net)	71.53	5.32
Proceeds / (repayments) of long-term borrowings - (net)	54.51	1.82
Interest paid	(37.19)	(32.13)
<b>Net cash from financing activities</b>	<b>88.85</b>	<b>(24.99)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>1.55</b>	<b>(7.23)</b>
Cash and cash equivalents at the beginning of the year	23.46	30.69
Cash and cash equivalents at the end of the year	25.01	23.46

As per our report of even date

For Ravi Rajan & Co.LLP  
(Chartered Accountants)  
FRN : 009073N

B.S. Rawat  
Partner  
Membership No.034159



Date : May 23,2022  
Place :Gurugram [Haryana]

Virendra Kumar Batra  
Director  
DIN : 00601619

Pradeep Anand  
Chief Financial Officer (CFO)



For United Leasing & Industries Ltd.

Anil Kumar Khanna  
Managing Director  
DIN :00207839

Shashi Shekhar  
Company Secretary  
ACS No.30145

**INDEPENDENT AUDITORS' REPORT ON ANNUAL FINANCIAL RESULTS OF UNITED LEASING AND INDUSTRIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To The Board of Directors of  
United Leasing & Industries Limited  
Gurugram

**Report on the Audit of the Annual Financial Results**

**1. Opinion**

We have audited the accompanying Annual financial results ("the Statement") of UNITED LEASING AND INDUSTRIES Limited ("the Company") for the year ended on March 31, 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated July 19, 2019.

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

- a) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated July 19, 2019;
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/ (loss) and other comprehensive Income and other financial information for the year ended on March 31, 2022.

**2. Basis for Opinion**

We conducted the auditing accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("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 results under the provisions of the Act and the Rule 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 we have obtained is sufficient and appropriate to provide basis for our opinion.

- Identify and assess the risks of material misstatement of the standalone financial results, 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

UNITED LEASING & INDUSTRIES LIMITED  
Audit Report for the year ended on 31<sup>st</sup> March 2022

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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 standalone financial results, including the disclosures, and whether the financial results represent 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.

### 3. Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit/ (loss) and other comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under 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 record in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



UNITED LEASING & INDUSTRIES LIMITED  
Audit Report for the year ended on 31<sup>st</sup> March 2022

In preparing the financial results, 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 Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **4. Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's Internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



UNITED LEASING & INDUSTRIES LIMITED  
Audit Report for the year ended on 31<sup>st</sup> March 2022

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 compiled 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.

We also performed procedures in accordance with the circular Issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.





### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure-A**, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required under Section 143(5) of the Companies Act'2013, we enclose herewith, as per **Annexure-B** and **Annexure-C** our report for the company on the Directions and Sub-directions respectively, issued by the Comptroller & Auditor General of India.
3. As required by Section 143 (3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - (c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant Rules thereunder;
  - (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure-D**"; and
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company has disclosed the impact of pending litigation on its financial position as referred to in Note-42 to the financial statements.
    - ii. The Company is not required to make any provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
    - iii. The Company is not required to transfer any amount to the Investor Education and Protection Fund.



UNITED LEASING & INDUSTRIES LIMITED  
Audit Report for the year ended on 31<sup>st</sup> March 2022

iv. (i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kinds of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, Whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, Whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

v. The Company has not declared or paid any dividend during the year.

For **RAVI RAJAN & CO. LLP**

Chartered Accountants

Firm's Registration Number: 009073N/N500320



B.S. Rawat

Partner

Membership Number: 034159

UDIN: 22034159AJLEIH1317

Place: New Delhi

Date: 23-05-2022