



June 14, 2021

To,
Listing Department
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai – 400 001

Scrip Code: **532375**

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400
050

Symbol: **TIPSINDLTD**

Sub: Resubmission of Audited financial Results for the quarter and financial year ended March 31, 2021

Dear Sir/ Madam,

With reference to submission of the Audited financial Results of the Company quarter and financial year ended March 31, 2021, this is to inform you that the Company had inadvertently typed Employee Benefit Obligations against Rs. 3,731.52 lakhs – (March 31, 2021) and NIL (March 31, 2020) instead of **Other Non-Current Liabilities** in the Statement of Assets and Liabilities as point d under Non- Current Liabilities.

We hereby resubmit the Audited Financial Results for the quarter and financial year ended March 31, 2021.

We apologies for the inconvenience caused to you and request you to update the same in your records.

Thanking you,

Yours faithfully,

For **Tips Industries Limited**

Bijal R. Patel
Company Secretary

Encl: a/a

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.
Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in
CIN: L92120MH1996PLC099359

Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2021

[Rs. In Lacs except for Earning Per Share data]

Sr No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2021	Dec. 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	a) Net sales / income from operations	2,763.84	3,144.85	1,851.24	9,053.00	9,099.08
	b) Other Income	286.23	99.54	70.66	489.22	1,782.85
	Total income from operations (net)	3,050.07	3,244.39	1,921.90	9,542.22	10,881.93
2	Expenses					
	c) Employee benefits expense	218.11	205.85	156.99	806.81	742.68
	d) Finance Cost	0.48	0.36	(14.59)	2.09	28.34
	e) Depreciation and Amortization Expenses	19.54	17.85	(39.20)	81.17	117.95
	f) Amortization of Cost of Production	-	-	134.05	-	2,866.04
	g) Other expenses	639.05	1,080.73	1,605.79	2,729.74	5,691.34
	Total expenditure	877.18	1,304.79	1,843.04	3,619.81	9,446.35
3	Profit/ (loss) from operations before extraordinary items, exceptional items and tax	2,172.89	1,939.60	78.86	5,922.41	1,435.58
4	Profit/ (loss) from ordinary activities before extraordinary items and tax	2,172.89	1,939.60	78.86	5,922.41	1,435.58
5	Profit/ (loss) from ordinary activities before tax	2,172.89	1,939.60	78.86	5,922.41	1,435.58
6	Current tax	381.20	563.99	64.06	1,473.91	323.00
7	Tax Expenses of earlier year	-	136.90	-	136.90	-
8	Deferred tax	(35.28)	-	(21.35)	(35.28)	(21.35)
9	Net Profit / (Loss) for the period after tax	1,826.97	1,238.71	36.15	4,346.88	1,133.93
10	Other Comprehensive income / (Expenses)	5.51	(2.82)	(5.52)	8.42	1.58
11	Total Comprehensive Income for the period	1,832.48	1,235.89	30.64	4,355.30	1,135.52
12	Other Equity				8,828.90	6,605.94
13	Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)	1,296.87	1,296.87	1,431.87	1,296.87	1,431.87
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	14.40	9.55	0.25	32.72	7.92
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	14.40	9.55	0.25	32.72	7.92

Segment - wise Revenue, Results, Assets and Liabilities

Sr No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2021	Dec. 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	SEGMENT REVENUE					
	Audio Product Sales / Income	2,763.84	3,144.85	1,835.24	9,053.00	9,792.10
	Film Distribution/Production Income	-	-	16.00	-	(693.02)
	Net sales/ Income from operation	2,763.84	3,144.85	1,851.24	9,053.00	9,099.08
2	SEGMENT RESULTS					
	Audio Product Sales / Income	2,485.53	2,306.88	1,069.47	7,286.19	7,721.97
	Film Distribution/Production Income	(127.36)	(73.50)	(642.24)	(371.56)	(5,365.26)
	Total	2,358.17	2,233.38	427.23	6,914.63	2,356.70
	Less:					
	i) Interest and Finance Charges (Net)	0.48	0.36	(14.59)	2.09	28.34
	ii) Other un-allocable expenditure net of unallocable income	184.80	293.42	362.96	990.13	892.78
	Total Profit Before Tax	2,172.89	1,939.60	78.86	5,922.41	1,435.58
3	SEGMENT ASSETS					
	Audio Products	1,959.58	2,425.18	2,571.14	1,959.58	2,571.14
	Film Distribution / Production	6,605.96	2,582.28	591.08	6,605.96	591.08
	Unallocable Corporate Assets	6,257.20	8,318.03	5,853.41	6,257.20	5,853.41
	Total	14,822.74	13,325.49	9,015.63	14,822.74	9,015.63
4	SEGMENT LIABILITIES					
	Audio Products	4,128.27	4,187.13	392.87	4,128.27	392.87
	Film Distribution / Production	535.12	403.96	8.16	535.12	8.16
	Unallocable Corporate Liabilities	33.58	441.11	576.79	33.58	576.79
	Total	4,696.97	5,032.20	977.82	4,696.97	977.83

KUMAR
SADHURA
M TAURANI

Digitally signed by
KUMAR
SADHURA
TAURANI
Date: 2021.06.14
16:36:35 +05'30'

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359



Tips Industries Limited

Statement of Assets & Liabilities as at March 31, 2021

[Rs. In Lacs]

Particulars	March 31, 2021 (Audited)	March 31, 2020 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	204.07	180.57
(b) Investment Property	1,253.96	1,282.63
(c) Financial Assets		
(i) Investments	1,804.05	562.28
(ii) Loans	528.96	523.24
(iii) Other financial assets	13.57	12.86
(d) Other non-current assets	449.05	667.56
Total Non-current assets	4,253.66	3,229.14
Current assets		
(a) Financial assets		
(i) Trade receivables	1,507.06	1,814.32
(ii) Cash and cash equivalents	3,110.92	2,596.03
(iii) Bank balances other than (iii) above	237.55	35.64
(iv) Other financial assets	17.19	22.74
(c) Current Tax (Net)	104.38	427.13
(d) Other Current Assets	5,591.98	890.63
Total current assets	10,569.08	5,786.49
Total Assets	14,822.74	9,015.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,296.87	1,431.87
(b) Other equity	8,828.90	6,605.94
Total Equity	10,125.77	8,037.81
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	188.98
(ii) Other Financial Liabilities	24.00	24.00
(b) Deferred Tax Liability	235.54	267.99
(c) Employee Benefit Obligations	25.65	27.98
(d) Other Non-Current Liabilities	3,731.52	-
Total non-current liabilities	4,016.71	508.95
Current liabilities		
(a) Financial Liabilities		
(i) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	627.43	425.87
(ii) Other financial liabilities	5.89	5.90
(b) Employee Benefit Obligations	1.26	1.19
(c) Other Current Liabilities	45.68	35.91
Total current liabilities	680.26	468.87
Total Liabilities	4,696.97	977.82
Total Equity and Liabilities	14,822.74	9,015.63

KUMAR
SADHURA
M TAURANI

Digitally signed by
KUMAR SADHURAM
TAURANI
Date: 2021.06.14
18:28:49 +05'30'

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359

TIPS INDUSTRIES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

Particulars

(Rs. in Lacs)

	For the year ended March 31, 2021 Audited	For the year ended March 31, 2020 Audited
Cash flow from operating activities		
Profit/(loss) before tax	5,922.41	1,435.59
Adjustments		
Depreciation and impairment of property, plant and equipment	81.17	117.95
Interest Expenses	2.09	28.33
Fair valuation of mutual funds	(46.78)	(62.07)
Provision for/ (write back of) doubtful debts and advances	(2.96)	(11.47)
Advances Write off	27.99	1,446.74
Loss/ (Profit) on sale/disposal of fixed assets (net)	(3.50)	(7.75)
Actuarial gains and losses taken to OCI	11.25	2.24
Interest income	(117.65)	(75.17)
	5,874.02	2,874.40
Working capital adjustments		
(Increase)/Decrease in inventories	-	2,866.04
(Increase)/ Decrease in trade and other receivables	279.27	(2,203.48)
Increase / (Decrease) in loans and advances and other assets (Non Current)	212.08	544.92
Increase / (Decrease) in loans and advances and other assets (Current)	(4,897.71)	76.43
Increase/ (Decrease) in Financial Liabilities	3,729.24	(19.63)
Increase/ (Decrease) in trade and other payables	214.29	(707.92)
	5,411.19	3,430.76
Income Tax paid	(1,288.05)	(379.26)
Net cash flows from operating activities	4,123.14	3,051.50
Cash flow from investing activities		
Purchase of fixed assets	(76.00)	(60.60)
Sale of fixed assets	3.50	7.75
Sale of investments	-	11.86
Purchase of Investments	(1,195.00)	(500.00)
Interest income	117.65	75.16
Net cash flows from investing activities	(1,149.85)	(465.83)
Cash flow from financing activities		
(Repayment)/Procees of Long Term Borrowings	(188.98)	(658.01)
Interest Paid	(2.09)	(28.33)
Buyback of shares	(1,890.00)	-
Tax on Buyback of shares	(182.80)	-
Dividend paid (including tax on dividend)	(194.53)	(172.63)
Net cash flows from financing activities	(2,458.40)	(858.97)
Net increase / (decrease) in cash and cash equivalents	514.89	1,726.70
Cash and cash equivalents at the beginning of the year	2,596.03	869.33
Cash and cash equivalents at the end of the year	3,110.92	2,596.03
Reconciliation of Cash and Cash equivalents with the Balance Cash and Cash Equivalents as per Balance Sheet		
In Current Account	252.35	50.90
In Fixed Deposit	2,850.40	2,538.50
Cash on Hand	8.17	6.63
Cash and Cash equivalents as restated as at the year end	3,110.92	2,596.03

 KUMAR
SADHURAM
TAURANI

 Digitally signed by KUMAR
SADHURAM TAURANI
Date: 2021.06.14 16:37:37
+05'30'

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359

Notes:	
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on June 14, 2021. The audit report has been filed with stock exchange and is available on the Company's website.
2	The Board of Directors has proposed a dividend of 20 % i.e. Rs. 2 /- (Two Rupees only) Per Share for the Financial Year 2020-21.
3	Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended from time to time.
4	The Company operates in two segments i.e. Audio/Video Products and Film Production/ Distribution Rights.
5	Considering the nature of business carried on by the company whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the result for the year. As such, the result of the current quarter is not comparable with the result of corresponding quarter.
6	The Code on Social Security, 2020 ("Code") relating to employees benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/ interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
7	The company proposes to exercise the option permitted under section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. The Company accordingly has recognized Provision for Income Tax for the year ended March 31, 2021 and re-measured its Deferred Tax Liability on the basis the rate prescribed in the said section.
8	The Board of Directors of the Company at its meeting held on May 10, 2021 has considered and approved to restructure the business of the Company by way of a Scheme of Arrangement and Demerger ("Scheme") whereby the Film Business Undertaking ("Film Division") of Tips Industries Limited ("Demerged Company") will be demerged into the "Tips Films Limited" Company as a going concern basis with effect from the Appointed Date of April 1, 2021. The said Scheme would be subject to requisite approvals of the National Company Law Tribunal, BSE Limited, National Stock Exchange of India Limited, Securities and Exchange Board of India and other statutory / regulatory authorities, including those from the shareholders and/or creditors of the Demerged Company. The Company is in the process of filing the Scheme with the concerned authorities. Pending necessary regulatory approvals and other compliances, no adjustments have been made in the books of account and accompanying results.
9	Towards the end of the financial year 2020-2021, the 2nd wave of COVID-19 pandemic caused operational disturbances even before the lockdown. The Company was able to reorganise its operations to remain functional as well as comply with the lockdown regulations. However, the lockdown induced decline in economic activity has led to diminished revenues, posed challenges in collections of contracted revenues and impeded contract renewals. The Company is bracing for a challenging year ahead. Based on the current indications of future economic conditions, the management expects to recover carrying amounts of Non-Current and Current Assets. This assessment and the outcome of the pandemic as regards the aforesaid matters is highly dependent on circumstances / developments as they evolve in the subsequent periods.
10	Pursuant to provisions of Sections 68, 69 and 70(1) and all other applicable provisions, if any, of the Companies Act, 2013 and the provisions of Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018, the Company has bought back 13,50,000 (Thirteen Lakhs Fifty Thousand) fully paid-up equity shares of the Company of face value of Rs. 10/- (Rupees Ten only) each, from all the equity shareholders/beneficial owners of the Company who holds Equity Shares as on the record date i.e. Friday, April 03, 2020, on a proportionate basis, through the tender offer route, at a price of Rs. 140/- (Rupees One Hundred and Forty Only) per Equity Share for an aggregate amount of up to Rs. 18,90,00,000/- (Rupees Eighteen Crores Ninety Lakhs only) excluding the Transaction Cost. The equity shares bought back were extinguished on June 26, 2020.
11	Figures for the quarter ended March 31, 2021 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
12	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
<p>Place : Mumbai Date : June 14, 2021</p> <p style="text-align: right;">KUMAR S TAURANI Chairman & Managing Director</p>	

KUMAR
SADHURAM
TAURANI

Digitally signed by
KUMAR SADHURAM
TAURANI
Date: 2021.06.14
16:38:02 +05'30'

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359

SSPA & ASSOCIATES

Chartered Accountants

1st Floor, "Arjun", Plot No. 6 A,

V. P. Road, Andheri (W),

Mumbai - 400 058. INDIA.

Tel. : 91 (22) 2670 4376

91 (22) 2670 3682

Fax : 91 (22) 2670 3916

Website : www.sspa.in

Independent Auditor's Report

To the Board of Directors of Tips Industries Limited Report on the Audit of the Annual Financial Results

Opinion

We have audited the accompanying Statement of financial results of **Tips Industries Limited** ("the Company"), for the quarter ended March 31, 2021, and for the year ended March 31, 2021 ("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:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended March 31, 2021.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual 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 independence requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made 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 a basis for our audit opinion on the annual financial results.



INDEPENDENT AUDITOR'S REPORT
To the Board of Directors of **Tips Industries Limited**
Report on audit of the Financial Statements

Emphasis of Matter

1. We draw attention to Note No. 9 to the statement which explains the extent to which COVID-19 pandemic will impact the operations and financial results of the Company.
2. Due to COVID-19 pandemic and the lockdown and other restrictions imposed by the Government and local administration, the audit processes were carried out based on the remote access to the extent available/feasible and necessary records made available by the Management through digital medium.

Our report is not modified in respect of the above matters.

Responsibilities of management for the Annual Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information 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 for safeguarding 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Tips Industries Limited**

Report on audit of the Financial Statements

Auditor's responsibilities for the audit of the Annual financial results

Our objectives are to obtain reasonable assurance about whether the statements 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 statements.

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 statements, 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 effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Tips Industries Limited**
Report on audit of the Financial Statements

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 annual financial results include the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For SSPA & Associates
Chartered Accountants
Firm Registration No. 131069W

Parag S. Ved



Parag Ved
Partner
Membership Number - 102432

Place: Mumbai
Date: June 14, 2021
UDIN: 21102432AAAABI6484



June 14, 2021

To,
Listing Department
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai – 400 001

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400 050

Scrip Code: **532375**

Symbol: **TIPSINDLTD**

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Kumar Taurani, Chairman & Managing Director of Tips Industries Limited (CIN: L92120MH1996PLC099359) having its registered office at 601, Durga Chambers, 6th floor, Linking Road, Khar (West), Mumbai 400052, hereby declare that, the Statutory Auditors of the Company M/s. SSPA & Associates, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2021.

Kindly take this declaration on your records.

For Tips Industries Limited

KUMAR
SADHURAM
TAURANI

Digitally signed by
KUMAR SADHURAM
TAURANI
Date: 2021.06.14
16:38:23 +05'30'

Kumar Taurani

Chairman & Managing Director

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.
Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in
CIN: L92120MH1996PLC099359