

Date: 16th January, 2023

To
BSE Limited
Corporate Relationship Department
P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

Sub: Outcome of Board meeting held on 16th January 2023

Script Code: 542670

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 16th January 2023, inter alia considered and approved the following:

1. Approval of amendment in the Redemption Terms of Debenture-Holder of the Series II.
2. Approval of the unaudited Financial Results for the quarter ended 31st December, 2022 along with Limited Review Report. In terms of the provision of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:
 - a. Standalone unaudited Financial Results for the quarter ended 31st December, 2022 along with the Limited Review Report on Standalone Financial Results for the quarter ended 31st December, 2022.

ARTEMIS ELECTRICALS AND PROJECTS LIMITED

(Formerly as Artemis Electricals Limited)

CIN: L51505MH2009PLC196683

Registered Office: Artemis Complex, Galano.105&108, National Express Highway, Vasai (East) Thane
MH 401208

Email: contact@artemiselectricals.com Phone: 26530164/9869145127

Web site: www.artemiselectricals.com

Shivkumar
Chhangur
Singh

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Shivkumar Chhangur
Singh
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- b. Consolidated unaudited Financial Results for the quarter ended 31st December, 2022 along with the Limited Review Report for the quarter ended 31st December, 2022.
3. NIL Statement on Deviation or Variation in Utilization of funds raised through Preferential Issue.

The meeting, of the Board of Directors commenced at 4.00 P.M and Concluded at 6.50 P.M.

Request you to please take the details on record,

Thanking You,

For Artemis Electricals and Projects Limited

Shivkumar
Chhangur
Singh

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Shiv Kumar Singh

Whole time director and Chief Financial Officer

DIN: 07203370

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Limited Review Report on the Standalone Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)

- 1) We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)** (the "Company") for the quarter and year to date 31 December 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of Matter

- 4) We draw attention to note - 5 to the standalone financial result, regarding the management's assessment of the effect of COVID-19 on its business including but not limited to liquidity and going concern assumptions, recoverable values of its financial and non-financial assets and its increased efforts for their recovery and impact on revenues and costs for the quarter and year to date 31 December 2022 and based on its internal and external sources of information, sensitivity analysis of the assumptions used and its current estimates, the company's expectation to recover its carrying amount of the aforesaid assets. The manufacturing activities at the factory premises were closed however the Management informed that the manufacturing activities are commenced at very minimal /negligible level.
- 5) Attention is drawn to the fact that we have not participated in physical verification of inventories of raw material, finished goods, work in progress goods and stock in trade. We have relied on physical verification certificate issued by management as well as certificate of the valuation of finished goods and work in progress for all the period included in the financial results.
- 6) We draw attention to note - 3 to the standalone financial result, disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.



- 7) Attention is drawn to the fact that the Company has communicated to the suppliers related to categorisation of MSME parties, on the basis of the information available with the Company, the Company has classified outstanding dues of Micro and Small enterprise and outstanding dues of creditors other than Micro and Small Enterprises. Further the Company has not provided the interest on the same as reconciliation and settlement was pending with the parties. Adjustments required upon such reconciliation and confirmation, if any, are not ascertainable and hence interest has not been provided for.
- 8) Attention is drawn to the note 4 to the standalone financial results, The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL)". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already made some adhoc payments against contract to EIPL as on 31 December 2022 which is reflecting in Capital work in progress and Other non-current assets as Capital advances.

The management envisages commissioning of the lithium-ion plant by March 2023.

Our opinion is not modified in respect of these matters.

- 9) Based on our review conducted as above, nothing has come to our attention except for the above clause 4, 5, 6, 7 and 8 that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Mittal Agarwal & Company**
Chartered Accountants
(Firm Registration No. 131025W)

PIYUSH AGARWAL Digitally signed
by PIYUSH
AGARWAL

Piyush Agarwal
Partner
Membership No. 135505

Place: Mumbai
Dated: 16/01/2023
UDIN: 23135505BGXCSY3199

Artemis Electricals and Projects Limited

(Formerly known as Artemis Electricals Limited)

CIN: L51505MH2009PLC196683

Registered office: Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East) Thane 401208

Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Statement of Unaudited Standalone Results for the Quarter and Year to Date 31 December 2022

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Year to Date		Year ended
		31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2075.32	152.68	500.25	2,723.84	2,239.96	3,432.95
	Other income	0.04	0.00	-	0.04	0.02	0.06
	Total Income	2,075.37	152.68	500.25	2,723.88	2,239.98	3,433.01
2	Expenses						
	Cost of material consumed	16.30	75.23	64.75	455.54	1,062.83	1,605.40
	Direct expenses	1503.99	0.00	1,154.56	1,503.99	1,154.56	1,720.63
	Purchase of stock in trade	0.00	0.00	-	-	8.88	16.08
	Changes in inventories of finished goods, work-in-progress and stock in trade	25.41	12.34	7.77	79.20	544.12	591.21
	Employee benefit expenses	11.30	12.39	11.11	34.72	28.86	67.61
	Finance costs	123.19	327.37	192.47	743.18	316.61	588.55
	Depreciation and amortisation expense	40.62	40.18	44.34	120.95	137.72	189.78
	Other expenses	29.66	8.70	35.27	171.43	73.56	143.66
	Total Expenses	1,750.49	476.21	1,510.27	3,109.01	3,327.14	4,922.91
3	Profit / (loss) before exceptional items and tax (1 - 2)	324.88	(323.53)	(1,010.02)	(385.13)	(1,087.16)	(1,489.91)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (loss) before Tax (3 - 4)	324.88	(323.53)	(1,010.02)	(385.13)	(1,087.16)	(1,489.91)
6	Tax expense						
	(a) Current income tax	0.00	0.00	-6.74	-	-	-
	(b) Deferred income tax	81.77	(139.29)	(242.99)	(144.69)	(262.46)	(318.82)
7	Profit (Loss) for the period from continuing operations (5 - 6)	243.12	(184.23)	(760.29)	(240.44)	(824.70)	(1,171.08)
8	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
9	Tax expense of discontinuing operations	-	-	-	-	-	-
10	Profit (Loss) from discontinuing operations (after tax) (8 - 9)	-	-	-	-	-	-
11	Profit (Loss) for the period (7 + 10)	243.12	(184.23)	(760.29)	(240.44)	(824.70)	(1,171.08)
12	Other Comprehensive Income						
	Items not to be reclassified to profit or loss in subsequent periods:						
	(a) Re-measurement gain/(losses) on defined benefit plan	-	-	-	-	-	22.60
	(b) Income Tax effect on above	-	-	-	-	-	(5.69)
		-	-	-	-	-	16.91
13	Total Comprehensive Income for the period	243.12	(184.23)	(760.29)	(240.44)	(824.70)	(1,154.17)
14	Reserves						4,453.73
15	Details of Equity Share Capital						
	Paid up Equity Share Capital						2,510.37
	Face Value of Equity Share Capital (₹)						10.00
16	Earnings per share						
	(a) Basic	0.97	(0.73)	(3.03)	(0.96)	(3.29)	(4.60)
	(b) Diluted	0.97	(0.73)	(3.03)	(0.96)	(3.29)	(4.60)



Artemis Electricals and Projects Limited

(Formerly known as Artemis Electricals Limited)

CIN: L51505MH2009PLC196683

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Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Notes on Unaudited Standalone Financial Results for the quarter and Year to date 31 December 2022

1. The above financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 16 January 2023.
2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
3. Disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.
4. The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL")". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already paid some adhoc amount against the contract value to EIPL as on 31 December 2022 which is reflecting in Capital work in progress and Other non current assets as Capital advances.

The management envisages commissioning of the lithium-ion plant by March 2023.

5. The management's assessment of the effect of COVID-19 on its business including but not limited to liquidity and going concern assumptions, recoverable values of its financial and non-financial assets and its increased efforts for their recovery and impact on revenues and costs for the quarter and Year to date 31 December 2022 and based on its internal and external sources of information, sensitivity analysis of the assumptions used and its current estimates, the company's expectation to recover its carrying amount of the aforesaid assets. The manufacturing activities at the factory premises were closed however the Management informed that the manufacturing activities are commenced at very minimal /negligible level.
6. The Financial Result for the quarter and Year to date 31 December 2022 are available on the website of the Company (www.artemiselectricals.com) and website of the Stock Exchange (www.bseindia.com).

For and on behalf of the Board

Shivkumar
Changur Singh

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Shiv Kumar Singh
Whole Time Director and CFO
DIN - 07203370

Place: Mumbai
Date: 16th January 2023



Limited Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and year to date 31 December 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/20 19 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Emphasis of Matter

4. We draw attention to note - 5 to the consolidated financial result, regarding the management's assessment of the effect of COVID-19 on its business including but not limited to liquidity and going concern assumptions, recoverable values of its financial and non-financial assets and its increased efforts for their recovery and impact on revenues and costs for the quarter and half year ended 30 September 2022 and based on its internal and external sources of information, sensitivity analysis of the assumptions used and its current estimates, the company's expectation to recover its carrying amount of the aforesaid assets. The manufacturing activities at the factory premises were closed however the Management informed that the manufacturing activities are commenced at very minimal / negligible level.
5. Attention is drawn to the fact that we have not participated in physical verification of inventories of raw material, finished goods, work in progress goods and stock in trade. We have relied on physical verification certificate issued by management as well as certificate of the valuation of finished goods and work in progress for all the period included in the financial results.



6. We draw attention to note - 3 to the consolidated financial result, disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.
7. Attention is drawn to the fact that the Company has communicated to the suppliers related to categorisation of MSME parties, on the basis of the information available with the Company, the Company has classified outstanding dues of Micro and Small enterprise and outstanding dues of creditors other than Micro and Small Enterprises. Further the Company has not provided the interest on the same as reconciliation and settlement was pending with the parties. Adjustments required upon such reconciliation and confirmation, if any, are not ascertainable and hence interest has not been provided for.
8. Attention is drawn to the note 4 to the consolidated financial results, The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL)". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already some adhoc payments against contract to EIPL as on 31 December 2022 which is reflecting in Capital work in progress and Other non-current assets as Capital advances.

The management envisages commissioning of the lithium-ion plant by March 2023.

Our opinion is not modified in respect of these matters.

9. The Statement includes the result of the entities:

Name of the Entity	Relationship
Artemis Opto Electronic Technologies Private Limited	Subsidiary

10. Based on our review conducted as above, nothing has come to our attention except clause 4, 5, 6, 7 and 8 that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)

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by PIYUSH
AGARWAL

Place: Mumbai
Date: 16/01/2022
UDIN: 23135505BGXCSZ7120

Piyush Agarwal
Partner
Membership No. 135505

Artemis Electricals and Projects Limited

(Formerly known as Artemis Electricals Limited)

CIN: L51505MH2009PLC196683

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Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Statement of Unaudited Consolidated Results for the Quarter and Year to Date 31 December 2022

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended		Year to date	Year ended
		31 December 2022 (Unaudited)	30 September 2022 (Unaudited)	31 December 2022 (Unaudited)	31 March 2022 (Audited)
1	Income				
	Revenue from operations	2,075.32	152.68	2,723.84	3,432.95
	Other income	0.04	-	0.04	0.06
	Total Income	2,075.37	152.68	2,723.88	3,433.01
2	Expenses				
	Cost of material consumed	16.30	75.23	455.54	1,605.40
	Direct expenses	1,503.99	-	1,503.99	1,720.63
	Purchase of stock in trade	-	-	-	16.08
	Changes in inventories of finished goods, work-in-progress and stock in trade	25.41	12.34	79.20	591.21
	Employee benefit expenses	11.30	12.39	34.72	67.61
	Finance costs	123.19	327.37	743.19	588.56
	Depreciation and amortisation expense	48.52	48.08	144.55	227.34
	Other expenses	29.66	8.70	171.43	147.51
	Total Expenses	1,758.38	484.11	3,132.61	4,964.34
3	Profit / (loss) before exceptional items and tax (1 - 2)	316.99	(331.42)	(408.73)	(1,531.33)
4	Exceptional items	-	-	-	-
5	Profit / (loss) before Tax (3 - 4)	316.99	(331.42)	(408.73)	(1,531.33)
6	Tax expense				
	(a) Current income tax	-	-	-	-
	(b) Deferred income tax	81.77	(141.28)	(148.65)	(329.25)
7	Profit (Loss) for the period from continuing operations	235.22	(190.14)	(260.09)	(1,202.08)
8	Profit (Loss) from discontinuing operations	-	-	-	-
9	Tax expense of discontinuing operations	-	-	-	-
10	Profit (Loss) from discontinuing operations (after tax) (8 - 9)	-	-	-	-
11	Profit (Loss) for the period (7 + 10)	235.22	(190.14)	(260.09)	(1,202.08)
12	Other Comprehensive Income				
	Items not to be reclassified to profit or loss in subsequent periods:				
	(a) Re-measurement gain/(losses) on defined benefit plan	-	-	-	22.60
	(b) Income Tax effect on above	-	-	-	(5.69)
		-	-	-	16.91
13	Total Comprehensive Income for the period	235.22	(190.14)	(260.09)	(1,185.17)
14	Reserves				4,422.73
15	Details of Equity Share Capital				
	Paid up Equity Share Capital				2,510.37
	Face Value of Equity Share Capital (₹)				10.00
16	Earnings per share				
	(a) Basic	0.94	(0.76)	(1.04)	(4.79)
	(b) Diluted	0.94	(0.76)	(1.04)	(4.79)

Shivkumar
Chhangur
Singh

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Notes on Unaudited Consolidated Financial Results for the quarter and Year to date 31 December 2022

1. The above financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 16 January 2023.
2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
3. Disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.
4. The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL")". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already paid some adhoc amount against the contract value to EIPL as on 31 December 2022 which is reflecting in Capital work in progress and Other non-current assets as Capital advances.

The management envisages commissioning of the lithium-ion plant by March 2023.
5. The management's assessment of the effect of COVID-19 on its business including but not limited to liquidity and going concern assumptions, recoverable values of its financial and non-financial assets and its increased efforts for their recovery and impact on revenues and costs for the quarter and half year ended 31 December 2022 and based on its internal and external sources of information, sensitivity analysis of the assumptions used and its current estimates, the company's expectation to recover its carrying amount of the aforesaid assets. The manufacturing activities at the factory premises were closed however the Management informed that the manufacturing activities are commenced at very minimal /negligible level.
6. The Financial Result for the quarter and Half Year ended 31 December 2022 are available on the website of the Company (www.artemiselectricals.com) and website of the Stock Exchange (www.bseindia.com).

For and on behalf of the Board

Shivkumar

Chhangur Singh

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Shivkumar Chhangur Singh
Date: 2023.01.16 18:58:05
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Shiv Kumar Singh

Whole Time Director and CFO

DIN - 07203370

Place: Mumbai

Date: 16th January 2023