

Ref: AFL/BSE & NSE/2018-19/

06th August,2018

The Deputy General Manager
BSE, Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunda Building
Phiroze Jeejeeboy Towers,
Dalal Street, MUMBAI – 400 001
Fax: 022-2272 2041 / 22723121

Fax: 022-22/2 2041 / 22/

BSE Code: 512573

National Stock Exchange India Limited Exchange Plaza
Bandra (East)
Mumbai – 400 0051.

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**NSE Code: AVANTIFEED** 

Dear Sir,

Sub: AVANTI FEEDS LIMITED - Un-audited Financial Results for the Quarter ended

30.06.2018- Revised

Ref: Our letter No. AFL/BSE & NSE/2018-19/, Dated 06th August, 2018

Kindly refer to our letter cited enclosing therewith Un-audited Financial Results for the quarter ended 30.06.2018.

There is no change in the Standalone Unaudited Financial Results for the quarter ended 30.06.2018 submitted vide our letter cited.

In the consolidated unaudited financial results for the quarter ended 30.06.2018, there was a typographical error in the Segment information- Segment results of Feed, Processed Shrimp and Power. There is no impact on the profitability of consolidated un-audited financial results submitted vide letter cited. Inconvenience caused in this connection is regretted.

We enclose herewith the revised un-audited financial results for the quarter ended 30.06.2018 along with Limited Review Report of the Auditors.

This is for your information and records.

Thanking you,
Yours faithfully

for AVANTI FEEDS LIMITED

P.V.RAJ SHEKHAR
Authorised Signatory

Encl: As above

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Registered Office: H.No.37, Plot No.37, Baymount, Rushikonda, Visakhapatnam - 530045, Andhra Pradesh, India.

CIN: L16001AP1993PLC095778



Phones: 2322 1536

2322 8785 2322 8086

Ref No.L'R/AFL-CON-Q1/2018-19:

#### LIMITED REVIEW REPORT

To

The Board of Directors of AVANTI FEEDS LIMITED

- 1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of AVANTI FEEDS LIMITED ("the Holding Company"), and its subsidiaries and its share of the profit of its associates for the quarter ended on June 30, 2018, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05, July 2016.
- 2. The Préparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05 July 2016 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 conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are 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. The Statement includes the Results of the following Entities:

Name of the Company	Relationship
Avanti Frozen Foods Private Limited	Subsidiary
Svimsan Exports and Imports Private Limited	Subsidiary
Srivathsa Power Projects Private Limited	Associate
Patikari Power Private Limited	Associate

5. We did not review the result of the two subsidiaries whose total Revenue is of Rs.12,682.91 Lakhs, profit after tax is Rs.1078.88 Lakhs for the period ended 30.06.2018 and two associates whose Loss after tax is Rs.35.98 Lakhs for the period ended 30.06.2018. Our report on the consolidated quarterly financial results, in so far as it relates to amount included in respect of the said subsidiaries and associate, is solely based on the financial statements prepared by the management of the respective companies.



Contd.....

# TUKARAM & CO.

CHARTERED ACCOUNTANTS

6. Based on our review conducted as above, and except for the possible effects of the matter described in Paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of Companies Act 2013, read with relevant rules issued thereunder 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TUKARAM & CO.,

**Chartered Accountants** 

(Firm Registration No.004436S)

(**B. LOKANATH**)
PARTNER
M.No.024927

Place: Visakhapatnam Date: August 06, 2018





## Statement of unaudited Consolidated Financial Results for the Quarter Ended June 30, 2018

Rupees in Lakhs

		Quarter Ended Year End			
SI.	Particulars	June 30, 2018	March 31, 2018	June 30, 2017	March 31, 2018
No.	Taruculars	Unaudited	Audited	Unaudited	Audited
1	Income	Chaudited	Auditeu	Chaudited	Addited
1	(a) Revenue from operations	1,04,024.42	83,427.76	99,817.44	3,39,290.31
	(b) Other income	878.88	1,510.37	617.58	4,824.82
	Total Income	1,04,903.30	84,938.13	1,00,435.02	3,44,115.13
2	The state of the s	1,04,903.30	84,938.13	1,00,435.02	3,44,115.13
2	Expenses	02.552.14	(7.500.14	71 024 20	2 40 510 12
	(a) Cost of materials consumed	82,753.14	67,580.14	71,034.20	2,48,518.12
	(b) Changes in inventories of finished goods, stock in trade and work-	(556.51)	(2.542.42)	(1.610.10)	(5.50.00)
	in-progress	(756.71)	(3,543.43)	(1,619.10)	(7,550.09)
	(c) Employee benefits expense	2,866.63	2,552.99	3,167.53	11,087.00
	(d) Finance costs	37.30	20.60	61.90	296.40
	(e) Depreciation and amortisation expense	873.53	774.29	406.97	2,375.75
	(f) Other expenses	5,953.71	5,093.14	4,737.37	18,970.65
	Total Expenses	91,727.60	72,477.73	77,788.87	2,73,697.83
3	Profit before tax, exceptional items and share in profit/(loss) of associates	13,175.70	12,460.40	22,646.15	70,417.30
4	Add: Share of profit/( loss) of associates	(35.98)	62.23	5.35	111.88
5	Profit before exceptional items and tax	13,139.72	12,522.63	22,651.50	70,529.18
6	Exceptional items	515.91	(78.88)	-	(78.88)
7	Profit before tax	13,655.63	12,443.75	22,651.50	70,450.30
8	Tax expense				
	1. Current tax	4,776.00	3,431.00	7,463.17	22,456.01
	2. Deferred tax	(119.59)	412.56	303.97	1,346.35
	Total Tax expense	4,656.41	3,843.56	7,767.14	23,802.36
9	Net Profit for the period	8,999.22	8,600.19	14,884.36	46,647.94
10	Other comprehensive income (net of tax)	0,277.22	0,000112	11,001.00	10,017151
	Items that will not be reclassified to profit or loss	(31.36)	(19.01)	(14.12)	(125.44)
11	Total comprehensive income for the period	8,967.86	8,581.18	14,870.24	46,522.50
12	Net Profit attributable to:	0,207.00	0,501.10	14,070.24	40,522.50
12	- Owners	8,566.77	8,293.33	14,667.52	44,646.81
	- Non-controlling interests	432.44	306.89	216.83	2,001.13
	Other comprehensive income attributable to:	432.44	300.89	210.65	2,001.13
	- Owners	(30.48)	(68.40)	(13.17)	(121.90)
	- Non-controlling interests	(0.88)	(1.64)	(0.95)	, ,
	Total comprehensive income attributable to:	(0.00)	(1.04)	(0.93)	(3.54)
	- Owners	8,536.31	9 275 02	14 654 26	44.524.01
	- Non-controlling interests		8,275.93	14,654.36	44,524.91
12		431.55	305.25	215.88	1,997.59
	Paid-up equity share capital (Face value of Re 1/- each)	1,362.46	908.30	908.30	908.30
14	Earnings Per Share (EPS) (not annualised)				
	(Face value of Re 1/- per share)			40.5-	22.55
	(a) Basic	6.29	6.09	10.77	32.77
	(b) Diluted	6.29	6.09	10.77	32.77
	Other equity (excluding revaluation reserve)	-	1-1-1	-	1,02,239.67
	See accompanying notes to the financial results.				

**Corporate Office:** G-2, Concorde Apartments, 6-3-658, Somajiguda, Hyderabad-500082, Telangana State, India.

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Registered Office: H.No.37, Plot No.37, Baymount, Rushikonda, Visakhapatnam - 530045, Andhra Pradesh, India. CIN: L16001AP1993PLC095778 Consolidated Segment information for the Quarter Ended June 30, 2018 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Rupees in Lakhs

CI			Year Ended		
SI. No.	Particulars	June 30, 2018	March 31, 2018	June 30, 2017	March 31, 2018
NO.		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	a) Shrimp Feed	91,315.54	72,489.87	88,127.63	2,81,008.51
	b) Processed Shrimp	12,682.91	10,920.53	11,639.55	58,117.95
	c) Power	25.97	17.36	50.26	163.85
	Gross Sales / Income from Operations	1,04,024.42	83,427.76	99,817.44	3,39,290.31
2	Segment Results				
	a) Shrimp Feed	10,959.80	10,196.04	21,014.67	59,577.93
	b) Processed Shrimp	1,376.47	780.43	1,053.94	6,257.56
	c) Power	(2.15)	(5.84)	21.86	53.40
	Total	12,334.12	10,970.63	22,090.47	65,888.90
	Less : Interest	37.30	20.60	61.90	296.40
	Add: Un-allocated income net of un-allocable			No. 7 to the con-	
	expenditure	878.88	1,510.37	617.58	4,824.80
	Add/(Less): Exceptional items	515.91	(78.88)		(78.88
	Add/(Less) : Share of Profit/(Loss) of				
	associates	(35.98)	62.23	5.35	111.88
	Total Profit / (Loss) Before Tax	13,655.63	12,443.75	22,651.50	70,450.30
3	Segment Assets				
	a) Shrimp Feed	45,322.25	55,812.64	43,158.29	55,812.64
	b) Processed Shrimp	38,299.68	32,504.86	18,295.12	32,504.86
	c) Power	3,702.05	3,754.62	3,837.29	3,754.62
	d) Un-allocated	76,203.88	60,554.17	65,237.48	60,554.17
	Total	1,63,527.86	1,52,626.29	1,30,528.18	1,52,626.29
4	Segment Liabilities				
	a) Shrimp Feed	21,170.48	25,504.40	35,267.98	25,504.40
	b) Processed Shrimp	9,498.75	4,007.54	4,069.16	4,007.54
	c) Power	0.70	10.74	0.47	10.74
	d) Un-allocated	8,904.79	8,118.32	2,390.05	8,118.32
100	Total	39,574.72	37,641.00	41,727.66	37,641.00

Place: Visakhapatnam Date: August 06, 2018 By Order of the Board

for M/s, AVANTI FEEDS LIMITED

A. INDRA KUMAR

CHAIRMAN & MANAGING DIRECTOR

DIN: 00190168



Phones: 2322 1536

: 2322 8785 : 2322 8086

#### Ref No.LR/AFL-SA-Q1/2018-19:

#### LIMITED REVIEW REPORT

To

The Board of Directors of AVANTI FEEDS LIMITED

- 1. We have reviewed the accompanying statement of Unaudited Financial Results ("The Statement") of **AVANTI FEEDS LIMITED**, ("the Company") having registered office at SDE Serene Chambers, 6<sup>th</sup> Floor, Avenue 7, Road No. 5, Banjara Hills, Hyderabad 500034, Telangana, for the quarter and nine months ended June 30, 2018 attached here with, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05, July 2016.
- 2. The Preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with, SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05 July 2016 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 conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement ('SRE') 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India("ICAI"). 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Ind AS prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TUKARAM & CO.,

Chartered Accountants

(Firm Registration No.004436S)

(B. LOKANATH) PARTNER

Membership No.024927

Place: Visakhapatnam Date: August 06, 2018





### Statement of unaudited Standalone Financial Results for the Quarter Ended June 30, 2018

Rupees in Lakhs

	Quarter Ended			Year Ended	
Particulars	June 30, 2018	March 31, 2018	June 30, 2017	March 31, 2018	
	Unaudited	Audited	Unaudited	Audited	
Income					
a) Revenue from operations	91,550.69	72,676.16	88,177.88	2,81,532.89	
b) Other income	790.89	1,136.70	681.93	3,554.92	
Total Income	92,341.58	73,812.86	88,859.81	2,85,087.81	
Expenses					
a) Cost of materials consumed	72,804.68	60,648.16	58,403.26	2,00,425.63	
b) Purchase of stock in trade		82.41	-	271.85	
c) Changes in inventories of finished goods, stock in trade and					
work in progress	1,567.85	(3,834.60)	2,544.98	(583.25	
d) Employee benefits expense	2,415.47	2,159.11	2,893.44	9,757.90	
e) Depreciation and amortisation expense	496.71	404.00	348.44	1,466.82	
f) Finance costs	24.86	3.13	23.82	124.43	
g) Other expenses	3,308.33	3,094.33	2,941.66	10,629.96	
Total Expenses	80,617.90	62,556.54	67,155.60	2,22,093.34	
Profit before exceptional items and tax	11,723.68	11,256.32	21,704.21	62,994.47	
Exceptional items	515.91	(79.30)	-	(79.30)	
Profit before tax	12,239.59	11,177.02	21,704.21	62,915.17	
Tax expense					
Current tax	4,306.53	3,275.11	7,266.57	20,707.55	
2. Deferred tax	(11.26)	355.50	196.60	713.78	
Total tax expense	4,295.27	3,630.61	7,463.17	21,421.33	
Profit for the period	7,944.32	7,546.41	14,241.04	41,493.84	
Other comprehensive income					
Items that will not be reclassified to profit or loss	(29.15)	(17.29)	(11.74)	(116.60)	
Total Comprehensive Income for the period	7,915.17	7,529.12	14,229.30	41,377.24	
Paid up equity share capital (Face value of Re. 1/- per share)	1,362.46	908.30	908.30	908.30	
Earnings Per Share ("EPS") (not annualised)					
(Face value of Re. 1/- per share)					
1) Basic	5.83	5.54	10.45	30.46	
2) Diluted	5.83	5.54	10.45	30.46	
Other equity (excluding revaluation reserve)	-	-	1	92,880.42	
See accompanying notes to the financials results					

- 1 The above results were reviewed by the Audit Committee at its meeting on July 28, 2018 and approved by the Board of Directors at its meeting held on August 06, 2018.
- 2 . During the quarter the (I) Each equity share of Rs. 2/- was split to two (2) equity shares of Re 1/- each and (II) bonus equity shares in the ratio of 1:2 ( after sub division of shares) were allotted. The split and issue of Bonus equity shares resulted in increase in number of shares from 4,54,15,210 equity shares of Rs. 2/- each to 13,62,45,630 equity shares of Re 1/- each. Accordingly to maintain uniformity and better comparability, the EPS of previous periods have been restated.
- 3 The exceptional item for the Quarter ended June 30, 2018 includes refund of anti dumping duty paid in earlier years of Rs. 515.91 lakhs on final

4 Corresponding previous period figures have been regrouped/reclassified wherever necessary.

Place: Visakhapatnam Date: August 06, 2018 By Order of the Board

for M/s. AVANTI FEEDS LIMITED

A. INDRA KUMAR

CHAIRMAN & MANAGING DIRECTOR

DIN: 00190168

CIN: L16001AP1993PLC095778

Standalone Segment information for the Quarter Ended June 30, 2018 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Rupees in Lakhs

					Rupees in Lakns	
SI.			Quarter Ended		Year Ended	
No.	Particulars	June 30, 2018	March 31, 2018	June 30, 2017	March 31, 2018	
110.		Unaudited	Audited	Unaudited	Audited	
1	Segment Revenue					
	a) Shrimp Feed	91,524.72	72,658.80	88,127.62	2,81,369.04	
	b) Wind Power	25.97	17.36	50.26	163.85	
	Gross Sales / Income from Operations	91,550.69	72,676.16	88,177.88	2,81,532.89	
2	Segment Results					
	a) Shrimp Feed	10,959.80	10,128.58	21,024.24	59,510.57	
	b) Wind Power	(2.15)	(5.83)	21.86	53.41	
	Total	10,957.65	10,122.75	21,046.10	59,563.98	
	Less: Interest	24.86	3.13	23.82	124.43	
	Add: Un-allocated income net of un-allocable expenditure	790.89	1,136.70	681.93	3,554.92	
	Add/Less: Exceptional items	515.91	(79.30)	-	(79.30)	
	Total Profit / (Loss) Before Tax	12,239.59	11,177.02	21,704.21	62,915.17	
3	Segment Assets :		_			
	a) Shrimp Feed	45,322.25	55,812.64	43,158.29	55,812.64	
	b) Wind Power	617.26	633.86	683.81	633.86	
	c) Un-allocated	85,234.68	70,375.03	65,092.20	70,375.03	
	Total:	1,31,174.20	1,26,821.53	1,08,934.30	1,26,821.53	
4	Segment Liabilities					
	a) Shrimp Feed	21,170.48	25,504.40	35,273.10	25,504.40	
	b) Wind Power	0.70	10.74	0.47	10.74	
	c) Un-allocated	8,299.13	7,517.67	1,991.37	7,517.67	
	Total:	29,470.31	33,032.81	37,264.94	33,032.81	

Place: Visakhapatnam Date: August 06, 2018 By Order of the Board

for M/s. AVANTI FEEDS LIMITED

A. INDRA KUMAR

CHAIRMAN & MANAGING DIRECTOR

DIN: 00190168



#### 1. Extract of unaudited Consolidated Financial Results for the Quarter Ended June 30, 2018

			Rupees in Lakhs
	Quarter Ended	Quarter Ended	Year Ended
Particulars	June 30, 2018	June 30, 2017	March 31, 2018
	Unaudited	Unaudited	Audited
Total Income from Operations (Net)	1,04,024.42	99,817.44	3,39,290.31
Net Profit / (Loss) for the period (before tax & exceptional items)	13,139.72	22,651.50	70,529.18
Net profit/(Loss) for the period before tax (after exceptional items)	13,655.63	22,651.50	70,450.30
Net profit/(Loss) for the period after tax ( after exceptional items)	8,999.22	14,884.36	46,647.94
Total Comprehensive income for the period (comprising profit/(loss) for the period (after			
tax) and other comprehensive income (after tax)	8,536.31	14,654.36	44,524.91
Equity Share Capital	1,362.46	908.30	908.30
Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of			1,02,239.67
Previous Year			
Earnings Per Share (after extraordinary items) (Face value of Re 1/- each)			
Basic	6.29	10.77	32.77
Diluted	6.29	10.77	32.77

- 2. The exceptional item for the Quarter Ended June 30, 2018 includes refund of anti dumping duty paid in earlier years of Rs. 515.91 lakhs on final determination and liquidation by the Department of Commerce, USA on the exports made by the Company during the financial years from 2010-11 to 2015-16 (Previous Year Rs. 78.88 lakhs includes Differential Antidumping duty paid).
- 3. During the quarter the (I) Each equity share of Rs. 2/- was split to two (2) equity shares of Re 1/- each and (II) Bonus equity shares in the ratio of 1:2 ( after sub division of shares) were allotted. The split and issue of Bonus equity shares resulted in increase in number of shares from 4,54,15,210 equity shares of Rs. 2/- each to 13,62,45,630 equity shares of Re 1/- each. Accordingly to maintain uniformity and better comparability the EPS of previous periods have been restated.
- 4. Additional information on unaudited Standalone Financial Results is as follows:

			Rupees in Lakhs
	Quarter Ended	Quarter Ended	Year Ended
Particulars	June 30, 2018	June 30, 2017	March 31, 2018
	Unaudited	Unaudited	Audited
Total Income from Operations (Net)	91,550.69	88,177.88	2,81,532.89
Net Profit / (Loss) for the period ( before tax & exceptional items)	11,723.68	21,704.21	62,994.47
Net Profit / (Loss) for the period before tax ( after exceptional items)	12,239.59	21,704.21	62,915.17
Net Profit / (Loss) for the period after tax ( after exceptional items)	7,944.32	14,241.04	41,493.84
Total Comprehensive income for the period (comprising profit/(Loss) for the period (after	7,915.17	14,229.30	41,377.24
tax) and other comprehensive income ( after tax)			
Equity Share Capital	1,362.46	908.30	908.30
Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the			92,880.42
previous year			
Earnings Per Share (of Re 1/- each)			
Basic	5.83	10.45	30.46
Diluted	5.83	10.45	30.46

- 5. The exceptional item for the Quarter Ended June 30, 2018 includes refund of anti dumping duty paid in earlier years of Rs. 515.91 lakhs on final determination and liquidation by the Department of Commerce, USA on the exports made by the Company during the financial years from 2010-11 to 2015-16 (Previous Year Rs. 79.30 lakhs includes Differential Antidumping duty paid of Rs. 78.88 lakhs and provision for doubtful advances Rs. 0.42 lakhs).
- 6. The above results were reviewed by the Audit Committee at its meeting on July 28, 2018 and approved by the Board of Directors at its meeting held on August 06, 2018.
- 7. The above is an extract of the detailed format of the Standalone and Consolidated Financial Results for the Quarter Ended June 30, 2018 filed with the Stock Exchange under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full Format of the Standalone and Consolidated Financial Results for the Quarter Ended June 30, 2018 are available on the Stock Exchange websites (www.nseindia.com, www.bseindia.com) and Company's website at http://www.avantifeeds.com/QuarterlyResults.php

Place: Visakhapatnam Date: August 06, 2018 for M/s. AVANTI FEEDS LIMITED

A. INDRA KUMAR

CHAIRMAN & MANAGING DIRECTOR

DIN: 00190168

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