

Date: 31.07.2020

To,
The Manager
Department of Corporate Relations,
The Stock Exchange Mumbai
Phiroze Jeejeebhoy Tower, Dalal
Street Mumbai-400001

SUBJECT: OUTCOME OF BOARD MEETING HELD ON FRIDAY, 31ST JULY, 2020 AND AUDITED - STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020 PURSUANT TO REGULATION 30 AND 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENT) REGULATIONS 2015

Dear Sir,

Pursuant to provisions of Regulation 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015, we would like to inform you that in the meeting held today, Friday, 31st July, 2020 have inter-alia considered, approved and taken on record the following:

- i. The Standalone Audited Financial Results of Samtex Fashion Limited for the Quarter and Financial year ended 31st March, 2020 duly recommended by the Audit Committee.
- ii. The Consolidated Audited Financial Results of Samtex Fashion Limited for the Quarter and Financial year ended 31st March, 2020 duly recommended by the Audit Committee.
- iii. The board has not recommended any dividend for the year ended 31st March, 2020.
- iv. The company appointed Ms. Anushika Mishra (membership No. A59065) as Company Secretary wef 31st July, 2020.

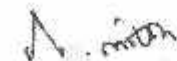
Further, pursuant to the provisions of Regulation 33 of SEBI Listing Regulation, Please find enclosed herewith Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2020 along with Auditor's Report and declaration of unmodified audit report.

It is further informed that the Meeting of the Board of Directors commenced at 4.00 P.M and concluded at 4:25 PM

Kindly take note the same on your records.

Thanking You,

For SAMTEX FASHIONS LIMITED



Atul Mittal
Chairman & Managing Director
DIN : 00223366

Encl: as above

Date : 31/07/2020

To,

The BSE Limited
P. J. Towers,
Dalal Street, Mumbai-400001
Scrip Code-521206

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015

Sir,

This is with reference to the Standalone and Consolidated Audited Financial Statements of Samtex Fashions Limited for the fourth quarter (Q4) and financial year ended 31st March, 2020 which have been approved by the Board of Directors of the Company at their meeting held on Friday, 31st July, 2020.

In this regard, we do hereby declare that, the Auditor's Report on Standalone and Consolidated Audited Financial Results of the Company, for the fourth quarter (Q4) and financial year ended 31st March, 2020, issued by the Statutory Auditors of Company, is with unmodified opinion.

This declaration is given pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Kindly take note of the same on your records.


Atul Mittal

(Managing Director & CFO)

DIN:00223366

Place: New Delhi

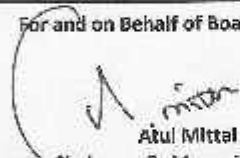
SAMTEX FASHIONS LIMITED

Regd. Office & Works: Plot No. 163, Udyog Vihar, Greater Noida, Gautam Budha Nagar, U.P. 201308
CIN : L17112UP1993PLC022479, Email:samtex.compliance@gmail.com, Website: samtexfashions.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2020
PART - I (Rs. in Lakhs, except per share data)

	Particulars	Standalone				
		Three Months Ended			Year ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.20	31.12.19	31.03.19	31.03.20	31.03.19
1	Income			82.17	--	309.67
	Revenue From Operations	--	--		--	
	Other income	0.52	0.18	0.98	0.68	16.74
	Total income	0.52	0.18	83.15	0.68	326.41
2	Expenses			(54.07)	--	0.00
	(a) Cost of materials consumed	--	--	133.33	--	133.33
	(b) Purchases of stock-in-trade	--	--	(25.31)	--	(25.12)
	(c) Changes in inventories of finished goods, work in progress and stock in trade	--	--			
	(d) Employee benefits expense	0.76	0.84	15.76	8.47	75.75
	(e) Finance Cost	0.01	0.01	0.12	0.02	4.55
	(f) Depreciation and amortisation expense	9.20	14.89	14.36	53.85	58.48
	(g) Other expenses	8.40	2.17	34.78	28.00	165.98
	Total expenses	18.37	17.91	118.87	90.34	413.97
3	Profit / (Loss) before exceptional item and tax	(17.85)	(17.75)	(35.82)	(89.66)	(87.56)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Tax	(17.85)	(17.75)	(35.82)	(89.66)	(87.56)
10	Tax expense			(0.81)	--	1.40
	Current Tax	--	--		--	
	Deferred Tax	(1.51)	(1.74)	(0.81)	(8.73)	(6.96)
11	Total Tax Expenses	(1.51)	(1.74)	(0.81)	(8.73)	(5.56)
	Other comprehensive income, net of income tax			1.20	1.73	1.44
	(i) (a) Items that will not be re-classified to the profit or loss	(0.02)	0.07			
	(b) Income Tax relating to items that will not be re-classified to the profit or loss					
	(ii) (a) Items that will be re-classified to the profit or loss					
	(b) Income tax relating to items that will be re-classified to the profit or loss					
	Total other comprehensive income, net of income tax	(0.02)	0.07	1.20	1.73	1.44
	Total Comprehensive Income for the period	(16.36)	(15.94)	(33.81)	(81.20)	(80.56)
17	Paid-up equity share capital	1490.00	1490.00	1490.00	1490.00	1490.00
	Face value per Equity Share	2.00	2.00	2.00	2.00	2.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				(1248.89)	(1167.70)
19.i	Earnings per share					
	(a) Basic	(0.02)	(0.02)	(0.05)	(0.11)	(0.11)
	(b) Diluted	(0.02)	(0.02)	(0.05)	(0.11)	(0.11)



Notes:	
1	The aforesaid results have been duly reviewed by Audit Committee and thereafter approved and taken on record in the meeting of the Board of Directors of the company held on 31.07.2020.
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	The figures of the last quarter are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
4	Originally the plant of the company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY2017-18 and in March 2019 the company further changed the business premises to Plot no. 163, Udyog Vihar, greater Noida, U.P. 201308 and since then no manufacturing activity has been carried on.
5	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance in the markets. On 11.03.2020, the Covid -19 outbreak was declared a global pandemic by the World Health Organisation (WHO), it has also resulted in significant disruption in global and Indian economic activities . The situation has been under close watch by the company to take prompt actions for continuity of business operations in an optimised manner. The company believes that the impact of this outbreak will not be significant on its business and financial operations.
6	The figures of the last periods have been regrouped, wherever necessary, to conform to the current quarter's classifications.
	<p>New Delhi Date : 31.07.2020</p> <p style="text-align: right;">For and on Behalf of Board of Samtex Fashions Limited</p> <p style="text-align: right;">  Atul Mittal Chairman & Managing Director DIN 00223366 </p>



SAMTEX FASHIONS LIMITED

Regd. Office & Works: Plot No. 163, Udyog Vihar, Greater Noida, Gautam Budha Nagar, U.P. 201306
CIN : L17112UP1993PLC022479, Email:samtex.compliance@gmail.com, Website: www.samtexfashions.com

Statement of Assets & Liabilities as at 31.03.2020

(Rs. in lakhs)

Sr.	Particulars	Standalone	
		31.03.20	31.03.19
		Audited	Audited
A	ASSETS		
	(1) Non Current Assets		
	a) Property, Plant & Equipments	379.19	433.03
	b) Capital Work in Progress		
	c) Intangible Assets		
	d) Financial Assets		
	i) Investments	150.01	150.01
	ii) Trade Receivables	688.31	693.31
	iii) Others	7.42	9.44
	e) Non Current Tax Assets	130.18	123.45
	f) Other Non Current Assets	118.68	118.68
	Total- Non Current Assets	1471.79	1527.92
	(2) Current Assets		
	a) Inventories	25.32	25.32
	b) Financial Assets		
	i) Trade Receivables	24.50	58.65
	ii) Cash and Cash Equivalent	1.50	45.81
	iii) Other Bank balances	9.73	8.62
	iv) Other Financial assets	0.41	0.90
	c) Current Tax assets (Net)	26.38	26.32
	d) Other Current Assets	86.55	65.01
	Total- Current Assets	174.39	230.63
	TOTAL ASSETS	1646.18	1758.55
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1491.80	1491.80
	b) Other Equity	(1248.89)	(1167.70)
	Total Equity	242.91	324.10
	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	627.60	625.35
	b) Deferred Tax Liabilities (net)		
	c) Other Non current Liabilities		
	d) Provisions	15.84	24.17
	Total- Non Current Liabilities	643.44	649.52
	Current Liabilities		
	a) Financial Liabilities		
	i) Trade Payables	758.09	754.35
	ii) other Financial Liabilities		
	b) Other Current liabilities	1.74	19.91
	c) Provisions		0.67
	d) Current Tax Liability		
	Total- Current Liabilities	759.83	784.93
	TOTAL EQUITY AND LIABILITIES	1646.18	1758.55



SAMTEX FASHIONS LIMITED

Cash flow statement for the year ended 31st March 2020

CIN No. - LI7112UP1993PLC022479

(In Lacs)

Particulars	Year ended	
	As at March 31, 2020	As at March 31, 2019
A. Cash flow from operating activities		
Profit for the year	(89.66)	(87.56)
Adjustments for:	-	-
Amounts Charged directly to Other Comprehensive Income	1.73	1.44
Depreciation and amortisation	53.85	59.48
Loss/(Gain) on disposal of property, plant and equipment	-	15.74
Interest income recognised in profit or loss	(0.68)	(0.71)
Finance cost recognised in profit or loss	0.02	4.55
Movements in working capital:		
(Increase) /decrease in trade and other receivables	41.15	201.83
(Increase) /decrease in other financial assets	2.51	20.21
(Increase) /decrease in other current assets	(21.54)	1.76
(Increase) /decrease in other non-current assets	-	-
(Increase) /decrease in inventories	-	(25.12)
Increase/ (decrease) in trade payables	(6.26)	(163.51)
Increase/ (decrease) in provisions	(9.00)	0.59
Increase/ (decrease) in other current liabilities	(18.17)	(2.69)
Cash generated from operations	(46.05)	26.00
Income taxes paid (net of refund, if any)	0.06	5.51
Net cash generated from operations	(46.11)	20.49
B. Cash flow from investing activities		
Proceeds from disposal of property, plant and equipment	-	20.36
Interest received	0.68	0.71
(Increase) /decrease in other bank balances	(1.11)	2.16
Net cash generated from / (used in) investing activities	(0.43)	23.23
C. Cash flow from financing activities		
Net Increase / (Decrease) in long term borrowing	2.25	(30.95)
Net Increase / (Decrease) in short term borrowing	-	-
Interest Paid	(0.02)	(4.55)
Net cash used in financing activities	2.23	(35.50)
Net change in cash and cash equivalents	(44.31)	8.21
Cash and cash equivalents as at the beginning of the Year	45.81	37.59
Cash and cash equivalents as at the end of the Year	1.50	45.81
Reconciliation of Cash and cash equivalents with the Balance Sheet: Cash and cash equivalents [Refer Note 10]	1.50	45.81



MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To,

**The Board of Directors,
Samtex Fashions Limited.**

I, the undersigned, in my respective capacities as Managing Director and Chief Financial Officer of Samtex Fashions Limited, to the best of my knowledge and belief, certify that:

1. I have reviewed financial statements and the cash flow statement for the year ended on 31st March, 2020 on standalone basis and that to the best of my knowledge and belief:

(a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(b) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of my knowledge and belief, no transactions entered into by the listed entity during the year 2019-20 which are fraudulent, illegal or violative of the Company's code of conduct.

3. I am responsible for establishing and maintaining internal controls for financial reporting and I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or propose to take to rectify these deficiencies.

4. I have disclosed to the Auditors and the Audit committee

(a) significant changes, if any, in internal control over financial reporting during the Year;

(b) significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

(c) instances of significant fraud of which we are aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

5. It is further declare that all Board members and senior management personnel have affirmed compliance with the Code of Conduct and ethics for the year 2019-20 covered by this report.


Atul Mittal
Managing Director & CFO
(DIN 00223366)

Date: 31.07.2020

Place: New Delhi

MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION

To,

The Board of Directors,
Samtex Fashions Limited.

I the undersigned, in my capacities as Managing Director and Chief Financial Officer of Samtex Fashions Limited and pursuant to the provisions of the Regulation 33 (2) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 &, to the best of my knowledge and belief, certify that:

- The Standalone Audited Financial Results for the period and year ended 31.03.2020 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- The Consolidated Audited Financial Results for the period and year ended 31.03.2020 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.


Atul Mittal
(Managing Director & CFO)
DIN:00223366

Date: 31.07.2020

Place: New Delhi

KAPIL KUMAR
B.Com, F.C.A

CHIRAG AGGARWAL
B.Com(H), F.C.A

INDEPENDENT AUDITOR'S REPORT

To
**The Board of Directors of
Samtex Fashions Limited.**
**Report on the Audit of the Standalone Financial Results
Qualified Opinion**

We have audited the accompanying statement of Standalone financial results of Samtex Fashions Ltd ("the Company"), for the quarter and year ended March 31, 2020, attached herewith, being submitted by the Company pursuant to the Requirement of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") In our opinion and to the best of our information and according to the explanations given to us, except for the effects of matters described in the 'Basis of Qualified Opinion' and 'Emphasis of Matter' section of our report, the aforesaid statements:

- i. are presented in accordance with the requirements of the Listing Regulations in this Regard, and
- ii. give a true and fair view in conformity with the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34") and other accounting principles generally accepted in India, of the loss, the total comprehensive income, and other financial information of the Company for the quarter and year ended March 31, 2020.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

- i. Originally the plant of the company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY 2017-18 and in march 2019 the company further changed its business premises to Plot no 163, Udyog Vihar, Greater Noida, UP- 201308 and since then no manufacturing activity has been carried on. The Company is required to determine impairment in respect of fixed assets, However the Company has not done impairment testing. In the absence of any working for impairment of the fixed assets as per Ind AS 36, the impact of impairment, if any on the financial statements is not ascertainable.

- ii. Balance of debtors are outstanding from long period and are subject to confirmation and consequential effect if any on the financial statements remains uncertain. The trade receivables of the company could not be verified as the confirmation of balances have not been provided and made available to us. Trade receivables amounting to Rs 686.31 lacs which are long overdue and not provided for. Allowance for expected credit loss have not been recognized on these financial assets. The company has neither carried out impairment exercises of Trade Receivables nor provided for the same and recognized the same as non-current assets since long outstanding. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable.
- iii. The company has not followed the treatment for recognition and remeasurement of employee benefit costs as detailed in the Ind As 19.

Material Uncertainty Related to Going Concern

The company has accumulated losses and net worth of the company is continuously eroding. The company has incurred a net loss during the current and previous year(s) and the current liabilities exceeds its current assets. Moreover, no business activity has been undertaken throughout the year. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, the financial statements of the company have been prepared on a going concern basis.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the group's ability to continue as going concern and therefore the group may be unable to realize its assets and discharge its liabilities in the normal course of business. As a result of ongoing matters, we are unable to determine as to whether any adjustment that would have been necessary and required to be made in respect of trade receivable, trade payables, borrowings, current liabilities, loans and advances and contingent liabilities as at 31st March, 2020 and in respect of the corresponding possible impact of such items and associated elements on the statement for the year ended on that date, should the group be unable to continue as a going concern. The ultimate outcome of these matters is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying consolidated financial statements. However, the financial statements of the group have been prepared on a going concern basis.

Emphasis of Matter

- i. The company had already given a corporate guarantee for an amount of Rs 807.46 crores against secured loans taken by its wholly owned subsidiary, namely M/s SSA International Limited, which has been classified as nonperforming assets by the banks. The company has also received the notice u/s 13(2) of the SARFAESI Act 2002 from consortium of banks for revocation of its corporate guarantee. The company has also received a notice from IDBI Bank Ltd as to why the company along with its subsidiary SSA International Ltd (Main Borrower) and others should not be declared as willful defaulters. The consortium bankers have filed a petition against the holding company and its subsidiary M/s SSA International Limited regarding recovery of the outstanding dues, before the Debt Restructuring Tribunal-II, Delhi, and the company has received an intimation vide O.A 530/18 dated 24/05/2018.



- ii. We have not been provided with sufficient, appropriate audit evidence relating to physical verification of fixed assets and inventory. Pending completion of such verification, we are unable to comment on the possible impact, if any, arising out of the said matters.
- iii. The company had given loans and advances as on 31.03.2019 which are outstanding from long time. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable. Moreover, the company had advanced a further sum of Rs 22 lacs, we have not been provided with justification giving said advance and sufficient, appropriate audit evidence relating to verification of the same. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, if any, arising out of the said matters.
- iv. As of 31st March 2020, inventories amounting to Rs 25.31 lacs and as no business activity has been taken out during the year, the inventories have not been used for a long period of time, the company may provide for if any inventory item is damaged or has become obsolete or if the selling price has declined.
- v. The Company continued to recognize deferred tax assets upto March 31, 2020, in absence of probable certainty and convincing evidence for taxable income in future, we are unable to ascertain the extent to which these deferred tax assets can be utilized.
- vi. The company is not regular in payments of undisputed statutory dues towards PF, TDS during the year. Balances of input tax credit under goods and service tax are not in confirmation with balances as appearing in the online portal.
- vii. We have not been provided with the internal audit report.
- viii. We have not been provided with sufficient, appropriate audit evidence relating to classification of trade payable dues to MSME and trade payable dues other than MSME. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, if any, arising out of the said matters.
- ix. Confirmation of balances of trade payables, security deposits, balances with government authorities have not been provided to us, we are unable to comment on the possible impact, if any, arising out of the said matters.

Our report is not modified in respect of the above matter stated.

Management's Responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with applicable accounting standard prescribed under section 133 of the Act read with relevant rule there under and other accounting principles generally accepted in India in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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



statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors 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 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 the statement.

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

- Identify and assess the risks of material misstatement of the statement, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Director 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 statements 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 statement, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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 Matter

1. The accompanying statement includes the result for the quarter ended March 31, 2020 being the balance figure between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulation.
2. In Note No. 5 to the financial results regarding the impact of COVID 19 on the operations of the group has been disclosed. Further, the extent to which the COVID 19 pandemic will impact the company's financial performance is dependent on future developments, which are highly uncertain.

FOR KAPIL KUMAR & CO

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO: 006241N



**CHIRAG AGGARWAL
(PARTNER)**

MEMBERSHIP NUMBER: 523052

UDIN: 20523052AAAAEL9036

31st JULY 2020

NEW DELHI

SAMTEX FASHIONS LIMITED

Regd. Office & Works: Plot No. 163, Udyog Vihar, Greater Noida, Gautam Budha Nagar, U.P. 201308
 CIN :L17112UP1993PLC022479, Email:samtex.compliance@gmail.com, Website: samtexfashions

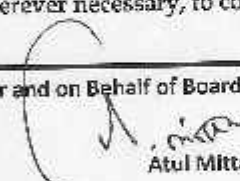
**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS
 FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2020**

PART -I

(Rs. In Lakhs , except per share data)

	Particulars	Consolidated			
		Three Months Ended		Year ended	
		Audited	Unaudited	Audited	Audited
		31.03.20	31.12.19	31.03.20	31.03.19
1	Income				
	Revenue From Operations	--	--	--	309.67
	Other Income	7.91	0.85	9.92	38.11
	Total income	7.91	0.85	9.92	347.78
2	Expenses				
	(a) Cost of materials consumed	--	--	--	0.00
	(b) Purchases of stock-in-trade	--	--	--	133.33
	(c) Changes in inventories of finished goods,work in progress and stock in trade	--	--	--	(25.12)
	(d) Employee benefits expense	16.60	17.08	77.97	171.47
	(e) Finance Cost	0.02	0.06	0.24	5.20
	(f) Depreciation and amortisation expense	125.62	218.93	782.78	876.16
	(g) Other expenses	55.99	21.30	119.49	300.89
	Total expenses	198.23	257.37	980.48	1461.93
3	Profit / (Loss) before exceptional item and tax	(190.32)	(256.52)	(970.56)	(1114.15)
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Tax	(190.32)	(256.52)	(970.56)	(1114.15)
10	Tax expense				
	Current Tax	--	--	--	1.42
	Deferred Tax	(1.51)	(1.74)	(6.73)	(6.95)
11	Total Tax Expenses	(1.51)	(1.74)	(6.73)	(5.53)
	Other comprehensive income, net of Income tax				
	(i) (a) Items that will not be re-classified to the profit or loss	(44.78)	5.07	(27.39)	(216.60)
	(b) Income Tax relating to items that will not be re-classified to the profit or loss				
	(ii) (a) items that will be re-classified to the profit or loss				
	(b) Income tax relating to items that will be re-classified to the profit or loss				
	Total other comprehensive income, net of income tax	(44.78)	5.07	(27.39)	(216.60)
	Total Comprehensive income for the period	(233.59)	(249.71)	(991.22)	(1325.22)
17	Paid-up equity share capital	1490.00	1490.00	1490.00	1490.00
	Face value per Equity Share	2.00	2.00	2.00	2.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year			(22942.64)	(21944.08)
19.1	Earnings per share				
	(a) Basic	(0.31)	(0.34)	(1.33)	(1.78)
	(b) Diluted	(0.31)	(0.34)	(1.33)	(1.78)



Notes:	
1	The aforesaid results have been duly reviewed by Audit Committee and thereafter approved and taken on record in the meeting of the Board of Directors of the company held on 31.07.2020.
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	The figures of the last quarter are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
4	Originally the plant of the company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY2017-18 and in March 2019 the company further changed the business premises to Plot no. 163, Udyog Vihar, greater Noida, U P-201308 and since then no manufacturing activity has been carried on.
5	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance in the markets. On 11.03.2020, the Covid -19 outbreak was declared a global pandemic by the World Health Organisation (WHO), it has also resulted in significant disruption in global and Indian economic activities . The situation has been under close watch by the company to take prompt actions for continuity of business operations in an optimised manner. The company believes that the impact of this outbreak will not be significant on its business and financial operations.
6	The figures of the last periods have been regrouped, wherever necessary, to conform to the current quarter's classifications.
	<p>New Delhi Date : 31.07.2020</p> <p style="text-align: right;">For and on Behalf of Board of Samtex Fashions Limited  Atul Mittal Chairman & Managing Director DIN 00223366</p>



Particulars	Year ended 31-03-2020	Year ended 31-03-2019
A. Cash flow from operating activities		
Profit for the year	(970.56)	(1,114.15)
Adjustments for:		
Income tax expense	-	-
Amounts Charged directly to Other Comprehensive Income	(27.39)	23.40
Depreciation and amortisation	782.78	876.16
Loss/(Gain) on disposal of property, plant and equipment	-	24.74
Interest income recognised in profit or loss	(2.78)	(9.65)
Finance cost recognised in profit or loss	0.24	5.20
Capital Investment Subsidy	(2.89)	(2.89)
Net unrealised exchange (Gain)/Loss	-	-
Net (gain)/loss recognised for derivatives	-	-
Movements in working capital:		
(Increase) /decrease in trade and other receivables	25.47	221.80
(Increase) /decrease in other financial assets	82.73	43.01
(Increase) /decrease in other current assets	22.78	(6.64)
(Increase) /decrease in other non-current assets	70.44	168.44
(Increase) /decrease in inventories	-	(25.12)
Increase/ (decrease) in trade payables	(16.30)	(170.44)
Increase/ (decrease) in current tax asset/liabilities	(0.21)	(4.95)
Increase/ (decrease) in provisions	(20.06)	(3.07)
Increase/ (decrease) in other current liabilities	(19.72)	(5.77)
Increase/ (decrease) in other financial liabilities	-	-
Cash generated from operations	(75.47)	20.08
Income taxes paid (net of refund, if any)	0.00	1.42
Net cash generated from operations	(75.47)	18.66
B. Cash flow from investing activities		
Payments for property, plant and equipment	-	14.29
Proceeds from disposal of property, plant and equipment	-	20.36
Interest received	2.78	9.65
(Increase) /decrease in other bank balances	(1.37)	2.16
Net cash generated from / (used in) Investing activities	1.41	46.46
C. Cash flow from financing activities		
Net Increase / (Decrease) in long term borrowing	2.25	(30.95)
Net Increase / (Decrease) in short term borrowing	(1.40)	(4.44)
Interest Paid	(0.24)	(5.20)
Net cash used in financing activities	0.61	(40.58)
Net change in cash and cash equivalents	(73.46)	24.54
Cash and cash equivalents as at the beginning of the Year	138.96	114.42
Cash and cash equivalents as at the end of the Year	65.50	138.96
Reconciliation of Cash and cash equivalents with the Balance Sheet: Cash and cash equivalents [Refer Note 10]	65.50	138.96



SAMTEX FASHIONS LIMITED

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CIN : L17112UP1993PLC022479, Email:samtex.compliance@gmail.com, Website: www.samtexfashions.com

Audited Consolidated Statement of Assets & Liabilities as at 31.03.2020

(Rs. In lakhs)

Sr.	Particulars	Consolidated	
		31.03.20	31.03.19
		Audited	Audited
A	ASSETS		
	(1) Non Current Assets		
	a) Property, Plant & Equipments	8381.31	9164.09
	b) Capital Work in Progress	170.34	170.34
	c) Intangible Assets	0.59	0.59
	d) Financial Assets		
	i) Investments		60.00
	ii) Trade Receivables	28524.66	27927.48
	iii) Others	366.42	388.78
	e) Non Current Tax Assets	90.43	83.70
	f) Other Non Current Assets	294.80	365.24
	Total- Non Current Assets	37828.55	38160.22
	(2) Current Assets		
	a) Inventories	25.32	25.32
	b) Financial Assets		
	i) Trade Receivables	24.50	647.16
	ii) Cash and Cash Equivalent	65.50	138.96
	iii) Other Bank balances	35.71	34.34
	iv) Other Financial assets	4.16	4.52
	c) Current Tax assets (Net)	59.03	58.82
	d) Other Current Assets	276.76	303.98
	Total- Current Assets	490.98	1213.10
	TOTAL ASSETS	38319.53	39373.32
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1491.80	1491.80
	b) Other Equity	(22942.64)	(21944.08)
	Total Equity	(21450.84)	(20452.28)
	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	652.60	650.35
	b) Deferred Tax Liabilities (net)		
	c) Other Non current Liabilities		
	d) Provisions	15.84	34.98
	Total- Non Current Liabilities	668.44	685.33
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	55618.07	55619.47
	ii) Trade Payables	834.93	851.23
	iii) other Financial Liabilities	2633.45	2633.45
	b) Provisions		0.91
	c) Current Tax Liability (Net)		
	d) Other Current liabilities	15.48	35.21
	Total- Current Liabilities	69101.93	59140.27
	TOTAL EQUITY AND LIABILITIES	38319.53	39373.32

INDEPENDENT AUDITOR'S REPORT

To

**The Board of Directors of
Samtex Fashions Limited.**

Report on the Audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s Samtex Fashions Ltd ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the year ended 31/03/2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of matters described in the 'Basis of Qualified Opinion' and 'Emphasis of Matter' section of our report, the aforesaid statements:

- I. Includes the results of the following entities:
 - i. M/s SSA International Ltd (along with its wholly owned subsidiary M/s Lina Global INC).
 - ii. M/s Arlin Foods Ltd
- II. are presented in accordance with the requirements of the Listing Regulations in this Regard, and
- III. give a true and fair view in conformity with the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34") and other accounting principles generally accepted in India, of the loss, the total comprehensive income, and other financial information of the group for the quarter and year ended March 31, 2020.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 group in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



- i. The wholly owned subsidiary M/s SSA International Ltd has defaulted in repayment obligations towards banking institutions. The subsidiary company M/s SSA International had not made provision of Interest on Cash credit/Term loan charged by banks/financial institutions during the current year and earlier years on various loans taken from Bank / Financial Institutions in the Financial Statements. Had the company made such Interest provision in the Statement of Profit and loss, the loss for the year and the accumulated would have been higher. The non-recognition of interest expenses is not in accordance with Ind as on borrowing costs requirement.
- ii. Originally the plant of the holding company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY 2017-18 and in march 2019 the company further changed its business premises to Plot no 163, Udyog Vihar, Greater Noida, UP- 201308 and since then no manufacturing activity has been carried on. The group is required to determine impairment in respect of fixed assets, However the group has not done impairment testing. In the absence of any working for impairment of the fixed assets as per Ind AS 36, the impact of impairment, if any on the financial statements is not ascertainable. The wholly owned subsidiary M/s Arlin Foods Ltd has not charged any depreciation on its property, plant and equipment.
- iii. Balance of debtors are outstanding from long period and are subject to confirmation and consequential effect if any on the financial statements remains uncertain. The trade receivables of the company could not be verified as the confirmation of balances have not been provided and made available to us. Trade receivables amounting to Rs 28524.66 lacs which are long overdue and not provided for. Allowance for expected credit loss have not been recognized on these financial assets. The company has neither carried out impairment exercises of Trade Receivables nor provided for the same and recognized the same as non-current assets since long outstanding. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable.
- iv. The group has not followed the treatment for recognition and remeasurement of employee benefit costs as detailed in the Ind As 19.

Material Uncertainty Related to Going Concern

The Group has made losses during the current year and the preceding year. As a result of the losses, the liquidity position of the group has been substantially affected, the net worth of group has fully eroded and group's current liabilities exceeded its current assets as at the balance sheet date, adversely affecting the operations of the group. Moreover, no business activity has been undertaken throughout the year, indicating the existence of uncertainty about the ability of the group to continue as a going concern.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the group's ability to continue as going concern and therefore the group may be unable to realize its assets and discharge its liabilities in the normal course of business. As a result of ongoing matters, we are unable to determine as to whether any adjustment that would have been necessary and required to be made in respect of trade receivable, trade payables, borrowings, current liabilities, loans and advances and contingent liabilities as at 31st March, 2020 and in respect of the corresponding



possible impact of such items and associated elements on the statement for the year ended on that date, should the group be unable to continue as a going concern. The ultimate outcome of these matters is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying consolidated financial statements. However, the financial statements of the group have been prepared on a going concern basis.

Emphasis of Matter

- i. The group has not under taken any business activity during the year.
- ii. The holding company had already given a corporate guarantee for an amount of Rs 807.46 crores against secured loans taken by its wholly owned subsidiary, namely M/s SSA International Limited, which has been classified as nonperforming assets by the banks. The company has also received the notice u/s 13(2) of the SARFAESI Act 2002 from consortium of banks for revocation of its corporate guarantee. The holding company has also received a notice from IDBI Bank Ltd as to why the company along with its subsidiary SSA International Ltd (Main Borrower) and others should not be declared as willful defaulters. The consortium bankers have filed a petition against the holding company and its subsidiary M/s SSA International Limited regarding recovery of the outstanding dues, before the Debt Restructuring Tribunal-II, Delhi, and the company has received an intimation vide O.A 530/18 dated 24/05/2018.
- iii. Confirmation of balances are not available for loans, trade payables, security deposits, balances with government authorities, bank balances, FDR's along with interest thereon and bank loans as at March 31, 2020. That is why the transactions made by the banks in the accounts of the company could not be reconciled in the absence of information from banks regarding transactions in bank accounts.
- iv. The group had given loans and advances as on 31.03.2019, majority of which are outstanding from long time. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable. Moreover, the holding company had advanced a further sum of Rs 22 lacs, we have not been provided with the justification for advance given and sufficient, appropriate audit evidence relating to verification of the same along with. Pending completion of such verification we are unable to comment on the possible impact, it any, arising out of the said matters.
- v. We have not been provided with sufficient, appropriate audit evidence relating to physical verification of fixed assets and inventory. Pending completion of such verification we are unable to comment on the possible impact, it any, arising out of the said matters.
- vi. As of 31st March 2020, the holding company's inventory amounting to Rs 25.31 lacs and as no business activity has been taken out during the year, the inventories have not been used for a long period of time, the company may provide for if any inventory item is damaged or has become obsolete or if the selling price has declined.



- vii. The group is not regular in payments of undisputed statutory dues towards PF, TDS during the year. Balances of input tax credit under goods and service tax are not in confirmation with balances as appearing in the online portal.
- viii. We have not been provided with the internal audit report .
- ix. We have not been provided with sufficient, appropriate audit evidence relating to classification of trade payable dues to MSME and trade payable dues other than MSME. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, if any, arising out of the said matters.
- x. The holding company continued to recognize deferred tax assets up to March 31, 2020, in absence of probable certainty and convincing evidence for taxable income in future, we are unable to ascertain the extent to which these deferred tax assets can be utilized. Our report is not modified in respect of the above matter stated.

Management's Responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The holding Company's Board of Directors are responsible for preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive income of the group and other financial information in accordance with applicable accounting standard prescribed under section 133 of the Act read with relevant rule there under and other accounting principles generally accepted in India in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the respective Board of Directors is responsible for assessing the group'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 respective Board of Directors either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The Respective Board of Directors is responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the 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 the statement.

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

- Identify and assess the risks of material misstatement of the statement, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Respective Board of Director 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 statements 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 group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the group to express an opinion on the Financial Results.



Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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 Matter

1. The consolidated financial results include the unaudited financial statements/ financial information of M/s Lina Global Inc (wholly owned subsidiary of M/s SSA International Ltd) whose Ind AS Financial Statements reflect total assets of Rs.376.96 lacs as at 31st March, 2020, total revenue of Rs. Nil for the year ended on that date. This financial statements/ financial information is unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on such unaudited financial statements/financial information. We are not in a position to comment on the consequential impact, if any, arising out of subsequent audit of these entities, on the consolidated Ind AS financial statements. Our opinion on the consolidated Ind AS financial statement is modified in respect of our reliance on the Ind AS financial statements / financial information certified by the Management of the company.
2. The accompanying statement includes the result for the quarter ended March 31, 2020 being the balance figure between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulation.
3. In Note No. 5 to the financial results regarding the impact of COVID 19 on the operations of the company has been disclosed. Further, the extent to which the COVID 19 pandemic will impact the company's financial performance is dependent on future developments, which are highly uncertain.

FOR KAPIL KUMAR & CO

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO: 006241N

CHIRAG AGGARWAL
(PARTNER)

MEMBERSHIP NUMBER: 523052

UDIN: 20523052AAAAEK2446



31st JULY 2020
NEW DELHI