



SABRIMALA

सबरी सबके लिडु

November 14, 2022

To, Manager -Listing BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai -400001	To, The Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata, West Bengal -700001
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Scrip Code: 540132
ISIN: INE400R01018

Sub: Submission of Financial Results

Ref: Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that a meeting of the Board of Directors of the Company was held today i.e., Monday, November 14, 2022 commenced at 03:00 P.M., to consider and approve the unaudited standalone and consolidated Financial Results for the Second (2nd) Quarter and half year ended on 30th September, 2022 along with limited review Report.

The above information is also available on Company's website www.sabrimala.co.in and also on the Stock Exchanges websites: www.bseindia.com and www.cse-india.com.

Kindly take the same on your records.

Thanking You

Yours sincerely,

For and on behalf of
Sabrimala Industries India Limited




Divya Saluja
Company Secretary and Compliance officer
Membership Number: A62065

Place: Delhi

SABRIMALA INDUSTRIES INDIA LIMITED

Regd. Office.: 906, 9th Floor, D-Mall, Netaji Subhash Place, Pitampura, New Delhi - 110034

Tel.: 011- 41514958, Website: www.sabrimala.co.in, E-mail: cs@sabrimala.co.in

CIN: L74110DL1984PLC018467



SAINI PATI SHAH & CO LLP

(Formerly known as S G J & CO)
Chartered Accountants

Registered Office:

D-207, Times Square,
Near Marol Metro Station,
Andheri Kurla Road, Andheri East,
Mumbai – 400059, India

Tel. : +91 22 66931155

Email: som.saini@spscollp.com

Website: www.spscollp.com

Branch Office:

4, Narender Bhawan,
448, Ring Road,
Near Azadpur Metro Station,
Azadpur, New Delhi-110033, India

Tel. : +91 9871447662

Email: pawan.jain@spscollp.com

Independent Auditor's Review Report

To

Board of Directors

Sabrimala Industries India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Sabrimala Industries India Limited ("the Company") for the quarter and the half year ended 30 September 2022 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the quarter ended 30 September 2022 are the balancing figures between the unaudited figures for the half year ended 30 September 2022 and the unaudited figures for the quarter ended 30 June 2022.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Saini Pati Shah & Co LLP

Chartered Accountants

Firm's Registration No: 137904W/W100622



Place: Mumbai

Date: 14 November 2022

Som Nath Saini

Som Nath Saini

Partner

Membership No: 093079

UDIN - 22093079BDBKNK7992

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30 SEPTEMBER 2022

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited (refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	-	-	0.70	-	0.70	0.70
Other income	5.99	8.25	9.44	14.24	18.18	34.76
Total income	5.99	8.25	10.14	14.24	18.88	35.46
II Expenses						
a. Changes in inventories of finished goods and work-in-progress	-	-	0.70	-	0.70	21.69
b. Employee benefits expense	1.33	1.22	1.11	2.55	1.90	4.36
c. Finance costs	0.04	-	-	0.04	-	0.04
d. Depreciation and amortization	-	-	0.03	-	0.06	0.11
e. Other expenses	3.79	2.71	4.49	6.50	6.93	33.50
Total expenses	5.16	3.93	6.33	9.09	9.59	59.70
III Profit before exceptional items and tax (I - II)	0.84	4.32	3.81	5.16	9.29	(24.24)
IV Exceptional Items	-	-	-	-	-	-
V Profit before tax (III - IV)	0.84	4.32	3.81	5.16	9.29	(24.24)
VI Tax expense:						
- Current tax	0.22	1.12	0.59	1.34	2.03	-
- Tax relating to earlier period	-	-	-	-	-	-
- Deferred tax charge / (credit)	-	-	-	-	-	-
	0.22	1.12	0.59	1.34	2.03	-
VII Net profit / (loss) for the period (V - VI)	0.62	3.20	3.22	3.82	7.26	(24.24)
VIII Other comprehensive income						
a. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
b. Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
Total other comprehensive income (net of tax)	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	0.62	3.20	3.22	3.82	7.26	(24.24)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity						(238.18)
XII Earnings per share						
a. Basic (Rs) (not annualised)	0.00	0.04	0.04	0.04	0.08	(0.28)
b. Diluted (Rs) (not annualised)	0.00	0.04	0.04	0.04	0.08	(0.28)

Notes:

- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 14 November 2022. The statutory auditors of the Company have carried out Limited Review of the above results and have issued unmodified review report.
- The above unaudited standalone financial results for the quarter and the half year ended 30 September 2022 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the quarter ended 30 September 2022 are the balancing figures between the unaudited figures for the half year ended 30 September 2022 and the unaudited figures for the quarter ended 30 June 2022.
- The Company's business activity falls within single primary business segment i.e. "trading including household plastic products, mobile phones and tablets" and accordingly the disclosure requirements of Ind AS- 108, Operating Segments notified under Section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 14 November 2022
Place: New Delhi

For Sabrimala Industries India Limited
Sabrimala Industries India Limited

Suresh Kumar Mittal
Director/Auth. Sign.

Suresh Kumar Mittal
Managing Director
DIN: 01835169

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

Statement of Standalone Assets and Liabilities		(Rs. in Lakhs)	
Sr. No.	Particulars	AS AT	
		30.09.2022 Unaudited	31.03.2022 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	-	-
	Loans	-	-
	Total non-current assets	-	-
2	Current assets		
	Inventories	68.36	68.36
	Financial assets		
	Trade receivables	3.39	16.75
	Cash and bank balances	22.31	28.47
	Loans	244.15	371.42
	Other financial assets	177.89	129.88
	Current tax assets (net)	5.98	5.91
	Other current assets	118.48	15.50
	Total current assets	640.56	636.29
	Total assets	640.56	636.29
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(234.37)	(238.18)
	Total equity	637.08	633.27
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- Total outstanding dues of micro, small and medium enterprises	0.90	0.53
	- Total outstanding dues of creditors other than micro, small and medium enterprises	1.95	1.95
	Other financial liabilities	0.56	0.49
	Other current liabilities	0.07	0.05
	Total current liabilities	3.48	3.02
	Total liabilities	3.48	3.02
	Total equity and liabilities	640.56	636.29

Date: 14 November 2022

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth. Sign.

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Statement of Standalone Cash Flows		
(Rs. in Lakhs)		
Particulars	HALF YEAR ENDED	HALF YEAR ENDED
	30.09.2022	30.09.2021
	Unaudited	Unaudited
A. Cash flows from operating activities:		
Net profit before tax	5.15	9.29
Adjustment for:		
Depreciation and amortization	-	0.06
Interest Income	(14.15)	(17.49)
Share of profit from firm	(0.09)	(0.69)
Operating cash flows before working capital changes	(9.09)	(8.83)
Working capital movements:		
(Increase) / Decrease in inventories	-	0.70
(Increase) / Decrease in trade receivables	13.36	20.89
(Increase) / Decrease in other financial assets	(22.76)	(106.84)
(Increase) / Decrease in other assets	(102.97)	(3.99)
Increase / (Decrease) in trade payables	0.38	0.81
Increase / (Decrease) in other financial liabilities	0.07	0.16
Increase / (Decrease) in other liabilities	0.02	0.08
Cash generated from operations	(120.99)	(97.02)
Direct taxes paid, net	(1.42)	(1.75)
Net cash flows generated from / (used in) operating activities (A)	(122.41)	(98.77)
B. Cash flow from investing activities:		
Proceeds from share of profit in firm	0.08	0.69
Payment of earnest money deposits	(75.25)	(35.76)
Repayment from earnest money deposits	50.00	94.76
Payment of inter corporate deposits	(35.00)	-
Repayment from inter corporate deposits	175.00	10.00
Interest received	1.42	1.74
Net cash flows generated from / (used in) investing activities (B)	116.25	71.43
Net increase/ (decrease) in cash and cash equivalents (A+B)	(6.16)	(27.34)
Cash and cash equivalents at the beginning of the period	28.47	81.22
Cash and cash equivalents at the end of the period	22.31	53.88

Notes:

1. Components of cash and cash equivalents:

Cash on hand	0.36	0.21
Balances with banks		
- in current accounts	21.95	53.67
	<u>22.31</u>	<u>53.88</u>

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 14 November 2022

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

For Sabrimala Industries India Limited

Suresh Kumar Mittal

Suresh Kumar Mittal

Managing Director

DIN: 01835169

Director/Auth. Sign.



Independent Auditor's Review Report

To
Board of Directors
Sabrimala Industries India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Sabrimala Industries India Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and the half year ended 30 September 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
Subsidiary
Sabrimala Industries LLP
5. Attention is drawn to the fact that the figures for the quarter ended 30 September 2022 are the balancing figures between the unaudited figures for the half year ended 30 September 2022 and the unaudited figures for the quarter ended 30 June 2022.




6. Based on our review conducted and procedures performed as stated above, nothing has come to our attention 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The Statement includes the interim financial information of one subsidiary which have not been reviewed, whose interim financial information reflect total assets of Rs. 9.21 lakhs as at 30 September 2022, total income of Rs. Nil, net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil, before giving effect to the consolidated adjustments, for the quarter and the half year ended 30 September 2022, and net cash inflows of Rs. Nil for the half year ended 30 September 2022, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information is not material to the Group. Our conclusion is not modified in respect of this matter.

For Saini Pati Shah & Co LLP
Chartered Accountants

Firm's Registration No: 137904W/W100622




Som Nath Saini
Partner

Membership No: 093079

Place: Mumbai
Date: 14 November 2022

UDIN - 22093079BDBLBE4660

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND THE HALF YEAR ENDED 30 SEPTEMBER 2022

(Rs. in Lakhs except per share data)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited (refer note 3)	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue from operations	-	-	0.70	-	0.70	0.70
Other income	5.99	8.25	9.44	14.24	18.18	34.76
Total income	5.99	8.25	10.14	14.24	18.88	35.46
II Expenses						
a. Changes in inventories of finished goods and work-in-progress	-	-	0.70	-	0.70	21.69
b. Employee benefits expense	1.33	1.22	1.11	2.55	1.90	4.36
c. Finance costs	0.04	-	-	0.04	-	0.04
d. Depreciation and amortization	-	-	0.03	-	0.06	0.11
e. Other expenses	3.79	2.71	4.49	6.50	6.93	24.81
Total expenses	5.16	3.93	6.33	9.09	9.59	51.01
III Profit before exceptional items and tax (I - II)	0.84	4.32	3.81	5.16	9.29	(15.55)
IV Exceptional items	-	-	-	-	-	-
V Profit before tax (III - IV)	0.84	4.32	3.81	5.16	9.29	(15.55)
VI Tax expense:						
- Current tax	0.22	1.12	0.59	1.34	2.03	-
- Tax relating to earlier period	-	-	-	-	-	-
- Deferred tax charge / (credit)	-	-	-	-	-	-
	0.22	1.12	0.59	1.34	2.03	-
VII Net profit / (loss) for the period (V - VI)	0.62	3.20	3.22	3.82	7.26	(15.55)
VIII Other comprehensive income						
a. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
b. Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
Total other comprehensive income (net of tax)	-	-	-	-	-	-
IX Total comprehensive income after tax (VII + VIII)	0.62	3.20	3.22	3.82	7.26	(15.55)
X Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45	871.45
XI Other equity						(229.49)
XII Earnings per share						
a. Basic (Rs) (not annualised)	0.00	0.04	0.04	0.04	0.08	(0.18)
b. Diluted (Rs) (not annualised)	0.00	0.04	0.04	0.04	0.08	(0.18)

Notes:

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 14 November 2022. The statutory auditors of the Company have carried out Limited Review of the above results and have issued unmodified review report.
- The above unaudited consolidated financial results for the quarter and the half year ended 30 September 2022 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the quarter ended 30 September 2022 are the balancing figures between the unaudited figures for the half year ended 30 September 2022 and the unaudited figures for the quarter ended 30 June 2022.
- The Company's business activity falls within single primary business segment i.e. "trading including household plastic products, mobile phones and tablets" and accordingly the disclosure requirements of Ind AS- 108, Operating Segments notified under Section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

Date: 14 November 2022
Place: New Delhi

For and on behalf of the Board of Directors
Sabrimala Industries India Limited

Suresh Kumar Mittal
Director/Auth. Sign.
Suresh Kumar Mittal
Managing Director
DIN: 01835169

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Statement of Consolidated Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	AS AT	
		30.09.2022	31.03.2022
		Unaudited	Audited
	ASSETS		
1	Non-current assets	0.62	0.62
	Property, plant and equipment		
	Financial assets	-	-
	Investments	-	-
	Trade receivables	-	-
	Loans	-	-
	Total non-current assets	0.62	0.62
2	Current assets	68.36	68.36
	Inventories		
	Financial assets	8.41	21.77
	Trade receivables	24.31	30.46
	Cash and bank balances	244.15	371.42
	Loans	179.45	131.44
	Other financial assets	5.98	5.91
	Current tax assets (net)	118.48	15.50
	Other current assets	649.14	644.86
	Total current assets	649.76	645.48
	Total assets		
	EQUITY AND LIABILITIES		
1	Equity	871.45	871.45
	Equity share capital	(225.68)	(229.49)
	Other equity	645.77	641.96
	Total equity		
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables	0.90	0.53
	- Total outstanding dues of micro, small and medium enterprises	2.46	2.45
	- Total outstanding dues of creditors other than micro, small and medium enterprises	0.56	0.49
	Other financial liabilities	0.07	0.05
	Other current liabilities	3.99	3.52
	Total current liabilities	3.99	3.52
	Total liabilities		
	Total equity and liabilities	649.76	645.48

Date: 14 November 2022
Place: New Delhi

For and on behalf of the Board of Directors
Sabrimala Industries India Limited

Suresh Kumar Mittal Director/Auth. Sign.

Suresh Kumar Mittal
Managing Director
DIN: 01835169

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 906, D-Mall, Netaji Subhash Place, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41514958

Statement of Consolidated Cash Flows		
(Rs. in Lakhs)		
Particulars	HALF YEAR ENDED	HALF YEAR ENDED
	30.09.2022	30.09.2021
	Unaudited	Unaudited
A. Cash flows from operating activities:		
Net profit before tax	5.15	9.29
Adjustment for:		0.06
Depreciation and amortization	-	0.06
Interest Income	(14.15)	(17.49)
Share of profit from firm	(0.09)	(0.69)
Operating cash flows before working capital changes	(9.09)	(8.83)
Working capital movements:		0.70
(Increase) / Decrease in inventories	-	0.70
(Increase) / Decrease in trade receivables	13.36	20.79
(Increase) / Decrease in other financial assets	(22.76)	(106.84)
(Increase) / Decrease in other assets	(102.97)	(3.99)
Increase / (Decrease) in trade payables	0.39	0.90
Increase / (Decrease) in other financial liabilities	0.07	0.16
Increase / (Decrease) in other liabilities	0.02	0.08
Cash generated from operations	(120.98)	(97.03)
Direct taxes paid, net	(1.42)	(1.75)
Net cash flows generated from / (used in) operating activities (A)	(122.40)	(98.78)
B. Cash flow from investing activities:		
Proceeds from share of profit in firm	0.08	0.69
Payment of earnest money deposits	(75.25)	(35.76)
Repayment from earnest money deposits	50.00	94.76
Payment of inter corporate deposits	(35.00)	-
Repayment from inter corporate deposits	175.00	10.00
Interest received	1.42	1.74
Net cash flows generated from / (used in) investing activities (B)	116.25	71.43
Net increase/ (decrease) in cash and cash equivalents (A+B)	(6.15)	(27.35)
Cash and cash equivalents at the beginning of the period	30.46	83.23
Cash and cash equivalents at the end of the period	24.31	55.88

Notes:

1. Components of cash and cash equivalents:

Cash on hand	2.16	1.98
Balances with banks		
- in current accounts	22.15	53.90
	24.31	55.88

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 14 November 2022

Place: New Delhi

For Sabrimala Industries India Limited
For and on behalf of the Board of Directors
Sabrimala Industries India Limited

Suresh Kumar Mittal Director/Auth. Sign.
Suresh Kumar Mittal
Managing Director
DIN: 01835169