

# ANUROOP PACKAGING LIMITED

CIN: U25202MH1995PLC093625

REG. OFFICE: 105, AMBISTE (BUDRUK), NEAR CHANDAVARKAR SCHOOL, AT POST KHANIVALI, WADA, PALGHAR - 421 303

12th Nov, 2020

The Deputy Manager,  
Department of Corporate Services,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai - 400001.

Scrip Code: 542865 (BSE)

Dear Sir,

**Subject: Outcome of the Board Meeting held on Thursday, 12<sup>th</sup> November, 2020**

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Thursday, 12th Nov, 2020 (started at 03:00 P.M. and ended at 03:30 P.M.) upon recommendation of the Audit Committee has approved the Unaudited Financial Results (standalone and consolidated) as per Accounting Standards for the half Year ended 30<sup>th</sup> September, 2020.

Accordingly, please find enclose herewith:

- (i) Unaudited standalone financial results of the Company for the half Year ended 30<sup>th</sup> September, 2020;
- (ii) Unaudited consolidated financial results of the Company for the half Year ended 30<sup>th</sup> September, 2020.

The Report of the Statutory Auditors is with an unmodified opinion with respect to the Unaudited Financial Results of the Company for the half Year ended 30<sup>th</sup> September, 2020.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

Yours Faithfully,

For Anuroop Packaging Limited



Akash Amarnath Sharma  
Managing Director  
DIN: 06389102



Statement of Audited Standalone Financial Results for the Half Year ended September 30,2020

Rupees in Lakhs

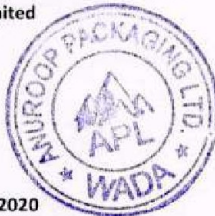
Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	Financial year ended on
		30-09-2020	31-03-2020	30-09-19	31-03-2020	31-03-2019
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
<b>1</b>	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	50.01	295.56	341.38	636.94	710.21
	(b) Other Income	23.77	13.21	0.78	14.00	45.01
	<b>Total Income</b>	<b>73.78</b>	<b>308.78</b>	<b>342.16</b>	<b>650.94</b>	<b>755.22</b>
<b>2</b>	<b>Expenses:</b>					
	(a) Cost of Materials consumed	22.83	193.55	189.84	383.39	437.32
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	4.40	(1.82)	4.28	2.46	(3.35)
	(d) Employee Benefit Expenses	16.71	13.72	12.01	24.87	30.46
	(e) Finance Cost	14.74	18.24	18.83	37.07	34.29
	(f) Depreciation and Amortization Expense	7.60	6.00	5.85	11.84	8.20
	(g) Other Administrative Expenses	3.95	34.39	20.39	55.84	56.66
	<b>Total Expenses</b>	<b>70.22</b>	<b>264.07</b>	<b>251.20</b>	<b>515.47</b>	<b>563.57</b>
<b>3</b>	<b>Profit / (Loss) before Tax (1-2)</b>	<b>3.56</b>	<b>44.71</b>	<b>90.96</b>	<b>135.46</b>	<b>191.65</b>
<b>4</b>	<b>Tax Expenses</b>					
	(a) Current Tax	0.00	8.77	22.08	30.81	59.08
	(b) Deferred Tax	1.07	2.42	0.81	3.22	2.62
<b>5</b>	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>2.49</b>	<b>33.51</b>	<b>68.07</b>	<b>101.43</b>	<b>129.95</b>
<b>6</b>	<b>Other Comprehensive Income</b>				-	-
<b>7</b>	<b>Paid - Up equity share capital ( Equity Share of Rs. 10/- each)</b>	<b>76.61</b>	<b>74.41</b>	<b>73.31</b>	<b>74.41</b>	<b>51.36</b>
<b>8</b>	<b>Earning per equity share (Rs.)</b>					
	(1) Basic	0.03	0.45	0.93	1.36	2.53
	(2) Diluted	0.03	0.45	0.93	1.36	2.53

Note

- The above results for the half year ended 30-09-2020 have been reviewed by the Audit Committee in their meeting held on 12th November 2020 and approved by the Board of Directors in their meeting held on 12th November 2020.
- By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected public health and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors  
Anuroop Packaging Limited

  
Akash Sharma  
Managing Director  
DIN : 06389102  
Place: Mumbai  
Date : 12th November 2020



**ANUROOP PACKAGING LIMITED**  
CIN: U25202MH1995PLC093625

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivall, Taluka - Wada, District - Palghar, 421 303

Tele No. +91-22-49240182/3      Email id: anurooppackaging@gmail.com      Website: www.anurooppackaging.com

**Statement of Standalone Assests and Liabilities as at 30th September 2020**

Rupees in Lakhs

	Statement of Assets and Liabilities Particulars	As at (30-09-2020)	As at (31-03-2020)
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	766.10	766.10
	(b) Reserve & Surplus	260.19	257.70
		-	-
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	128.18	102.32
	(b) Deferred Tax Liabilities (Net)	4.97	3.91
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	2.38	2.35
		-	-
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	274.41	209.20
	(b) Trade payables	-	-
	i) Total outsatnding dues of MSME	1.44	2.91
	ii) Total outsatnding dues other then MSME	16.72	13.87
	(c) Other current liabilities	4.59	60.71
	(d) Short-term provisions	29.04	30.84
		-	-
	<b>Total</b>	<b>1,488.03</b>	<b>1,449.92</b>
<b>B</b>	<b><u>ASSETS</u></b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets	241.80	238.60
	(b) Non-current investments	432.10	432.10
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	88.10	88.10
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	155.36	137.09
	(b) Trade receivables	163.26	226.87
	(c) Cash and cash equivalents	9.75	14.70
	(d) Short-term loans and advances	397.66	312.47
		-	-
	<b>Total</b>	<b>1,488.03</b>	<b>1,449.92</b>

For and on behalf of the Board of Directors of  
Anuroop Packaging Limited

  
**Akash Sharma**  
Managing Director  
DIN : 06389102



Place: Mumbai

Date : 12th November 2020

**Anuroop Packaging Limited**  
**Cash Flow Statement for the period ended 30th September, 2020**

Particulars	As at 30th September 2020 Rs.	As at 31st March 2020 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	3.55	135.46
Adjusted for:	-	-
Depreciation and amortization expense	7.60	11.84
Interest received	(23.77)	(14.00)
Interest Paid	14.74	37.07
Payment for Gratuity	-	(2.21)
<b>Cash generated from operations before working capital changes</b>	<b>2.12</b>	<b>168.18</b>
<b>Movements in working capital:</b>		
(Increase) / Decrease in trade receivables	63.60	(17.07)
(Increase) / Decrease in Loans and Advances	(85.19)	(62.04)
(Increase) / Decrease in Other Current Assets	-	(4.89)
(Increase) / Decrease in Inventories	(18.27)	(9.85)
(Decrease) / Increase in Short Term Borrowing	65.21	26.58
(Decrease) / Increase in Trade Payables	1.38	(49.92)
(Decrease) / Increase in Short Term Provision	(1.77)	(26.42)
(Decrease) / Increase in Other Current Liabilities	(56.12)	21.50
<b>Cash Generated from / (Used In) Operations</b>	<b>(29.04)</b>	<b>46.07</b>
Taxes paid (Net of refund)	-	30.95
<b>Net cash generated from/ (Used In) operating activities</b>	<b>(29.04)</b>	<b>15.12</b>
<b>Cash flow from investing activities:</b>		
Purchase of Fixed Assets	(10.80)	(6.40)
Purchase of Investment	-	-
Interest income	23.77	14.00
<b>Net cash used in investing activities</b>	<b>12.97</b>	<b>7.60</b>
<b>Cash flow from financing activities:</b>		
Proceeds from Share Issue	-	42.90
IPO Expenses	-	(8.46)
Borrowing from Bank / Related party	25.86	(24.59)
Deposit given for Lease	-	(2.64)
Finance cost	(14.74)	(37.07)
<b>Net cash used in financing activities</b>	<b>11.12</b>	<b>(29.86)</b>
Net increase / (decrease) in cash and cash equivalents	(4.95)	(7.15)
Cash and cash equivalents as at the beginning of the year	14.70	21.84
Cash and cash equivalents as at the end of the year	<b>9.75</b>	<b>14.70</b>
<b>Cash and cash equivalent comprises of :</b>		
Cash in hand	7.35	6.97
RD With Janseva Bank	0.25	2.85
FD With Janaseva Bank	-	-
Balance with banks	2.16	4.88
<b>Total</b>	<b>9.75</b>	<b>14.70</b>

For and on behalf of the Board of Directors of  
**Anuroop Packaging Limited**



*Akash Sharma*  
**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai

Date : 12th November 2020

## ANUROOP PACKAGING LIMITED

CIN: U25202MH1995PLC093625

REGISTERED OFFICE ADDRESS : 105, Ambiste (Budruk), Gaurapur Road, At Post Khanivali, Taluka - Wada, District - Palghar, 421 303

Tele No.+91-22-49240182/3

Email id: anurooppackaging@gmail.com

Website: www.anurooppackaging.com

## Statement of Audited Consolidated Financial Results for the Half and Year ended September 30,2020

Rs.in Lacs

Sr. No	Particulars	Figures for the half year ended on			Financial year ended on	
		30-09-20	31-03-2020	30-09-19	31-03-2020	31-03-2019
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1	<b>INCOME FROM OPERATIONS</b>					
	(a) Revenue from operations	947.59	1,619.01	480.93	2,099.94	909.88
	(b) Other Income	50.63	25.91	13.93	39.84	87.97
	<b>Total Income</b>	<b>998.21</b>	<b>1,644.92</b>	<b>494.85</b>	<b>2,139.78</b>	<b>997.86</b>
2	<b>Expenses:</b>					
	(a) Cost of Materials consumed	17.02	128.16	189.84	318.00	371.43
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of stock in trade	4.40	(1.82)	4.28	2.46	(3.35)
	(d) Employee Benefit Expenses	242.75	136.10	181.86	317.95	196.43
	(e) Finance Cost	16.21	18.24	25.45	43.69	39.58
	(f) Depreciation and Amortization Expense	10.65	11.51	5.85	17.36	10.71
	(g) Other Administrative Expenses	584.33	1,088.87	35.21	1,124.08	129.69
	<b>Total Expenses</b>	<b>875.37</b>	<b>1,381.07</b>	<b>442.48</b>	<b>1,823.54</b>	<b>744.48</b>
3	<b>Profit /(Loss) before Tax (1-2)</b>	<b>122.85</b>	<b>263.86</b>	<b>52.37</b>	<b>316.23</b>	<b>253.37</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	29.62	44.61	22.08	66.69	79.76
	(b) Deffered Tax	2.73	3.67	0.81	4.48	4.42
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>90.50</b>	<b>215.58</b>	<b>29.49</b>	<b>245.06</b>	<b>169.19</b>
6	<b>Other Comprehensive Income</b>				-	-
7	<b>Paid - Up equity share capital ( Equity Share of Rs. 10/- each)</b>	<b>76.61</b>	<b>74.41</b>	<b>73.31</b>	<b>76.61</b>	<b>51.36</b>
8	<b>Earning per equity share (Rs.)</b>					
	(1) Basic	1.18	2.90	0.40	3.20	3.29
	(2) Diluted	1.18	2.90	0.40	3.20	3.29

## Note

- The above results for the half year ended 30-09-2020 have been reviewed by the Audit Committee in their meeting held on 12th November 2020 and approved by the Board of Directors in their meeting held on 12th November 2020.
- By mid of March 2020, novel corona virus (Covid-19) had spread across the world and since then the pandemic has severely affected publichealth and disrupted economic activities. In response to this pandemic, Governments across the world had to impose various restrictions including lockdowns and mandatory work from home requirements. This has affected the operations of the Company and has had impact on the sales and profitability amongst others. The Company is continuously monitoring the situation and taking necessary actions in response to the developments to minimise the impact and also to safeguard the assets and employees.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board of Directors

Anuroop Packaging Limited

  
 Akash Sharma  
 Managing Director  
 DIN : 06389102  
 Place: Mumbai  
 Date : 12th November 2020



**ANUROOP PACKAGING LIMITED**  
**CIN: U25202MH1995PLC093625**

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**Statement of Audited Consolidated Assets and Liabilities as at 30th September 2020**

	Particulars	As at (30-09-2020)	As at (31-03-2020)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Funds:</b>		
	(a) Share Capital	766.10	766.10
	(b) Reserve & Surplus	540.67	450.18
	<b>(2) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	61.91	156.77
	(b) Long Term Provisions	9.29	9.26
	(c) Deferred Tax Liabilities (Net)	9.69	6.96
	<b>(3) Current Liabilities</b>		
	(a) Short-term borrowings	412.55	210.74
	(b) Trade payables	-	-
	i) Total outstanding dues of MSMEs	1.44	2.91
	ii) Total outstanding dues other than MSMEs	16.72	13.87
	(c) Other current liabilities	1,372.49	1,076.74
	(d) Short-term provisions	58.66	66.73
	<b>Total</b>	<b>3,249.53</b>	<b>2,760.25</b>
<b>B</b>	<b>ASSETS</b>		
	<b>(1) Non - Current assets</b>		
	(a) Fixed Assets		
	Tangible assets	275.00	274.67
	Intangible assets	17.53	17.53
	(b) Non-current investments	6.34	6.34
	(c) Deferred tax assets (net)	-	-
	(d) Long term loans and advances	165.74	165.28
		-	-
		-	-
	<b>(2) Current assets</b>		
	(a) Inventories	155.36	137.09
	(b) Trade receivables	1,003.26	723.30
	(c) Cash and cash equivalents	127.16	481.02
	(d) Short-term loans and advances	1,499.14	955.01
	<b>Total</b>	<b>3,249.53</b>	<b>2,760.25</b>

For and on behalf of the Board of Directors of  
Anuroop Packaging Limited

*Akash Sharma*  
Akash Sharma  
Managing Director  
DIN : 06389102



Place: Mumbai

Date : 12th November 2020

**Anuroop Packaging Limited**  
**Consolidated Cash Flow Statement for the year ended 30th September, 2020**

Particulars	As at 30th September 2020 Rs.	As at 31st March 2020 Rs.
<b>Cash flow from operating activities:</b>		
Net Profit before tax as per the statement of profit and loss	122.85	321.64
Adjusted for:	-	-
Depreciation and amortization expense	10.65	12.35
Interest received	(50.63)	(39.84)
Interest Paid	16.21	43.69
Payment for Gratuity	-	(2.21)
<b>Cash generated from operations before working capital changes</b>	<b>99.08</b>	<b>335.64</b>
<b>Movements in working capital:</b>	-	-
(Increase) / Decrease in trade receivables	(279.96)	(465.28)
(Increase) / Decrease in Loans and Advances	(544.13)	(178.55)
(Increase) / Decrease in Other Current Assets	-	(13.25)
(Increase) / Decrease in Inventories	(18.27)	(9.85)
(Decrease) / Increase in Short Term Borrowing	201.81	(15.90)
(Decrease) / Increase in Trade Payables	1.38	(49.92)
(Decrease) / Increase in Short Term Provision	(8.04)	(38.60)
(Decrease) / Increase in Other Current Liabilities	295.75	918.41
<b>Cash Generated from / (Used In) Operations</b>	<b>(252.38)</b>	<b>482.69</b>
Taxes paid (Net of refund)	29.62	85.04
<b>Net cash generated from/ (Used In) operating activities</b>	<b>(282.00)</b>	<b>397.65</b>
<b>Cash flow from investing activities:</b>		
Purchase of Fixed Assets	(10.97)	(42.97)
Investment made	(0.25)	
RD Matured	2.85	
Interest income	50.63	39.84
<b>Net cash used in investing activities</b>	<b>42.26</b>	<b>(3.13)</b>
<b>Cash flow from financing activities:</b>		
Proceed From Share Issue	-	42.90
IPO Expenses	-	(10.46)
Repayment of Borrowings	(94.86)	2.75
Deposit given	(0.46)	(2.82)
Finance cost	(16.21)	(43.69)
<b>Net cash used in financing activities</b>	<b>(111.53)</b>	<b>(11.33)</b>
Net increase / (decrease) in cash and cash equivalents	(351.27)	383.19
Cash and cash equivalents as at the beginning of the year	478.18	94.99
Cash and cash equivalents as at the end of the year	<b>126.91</b>	<b>478.18</b>
<b>Cash and cash equivalent comprises of :</b>		
Cash in hand	9.23	7.60
Fixed Deposits with Janaseva Sahakari Bank (Borivli) Ltd	-	200.00
Balance with banks	117.69	270.57
<b>Total</b>	<b>126.91</b>	<b>478.18</b>

For and on behalf of the Board of Directors of  
**Anuroop Packaging Limited**



*Akash Sharma*  
**Akash Sharma**  
**Managing Director**  
**DIN : 06389102**

Place: Mumbai  
Date : 12th November 2020



**Independent Auditors' Review Report on the Consolidated half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Anuroop Packaging Limited** ('the company') and its subsidiary (the Company and its subsidiary together referred to as 'the Group'), for the half year ended September 30, 2020 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('Listing Regulations').
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 the Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013, 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, as amended, to the extent applicable.

4. The Statement includes the results of the Subsidiary, 'M/s. Sara Solutions Ltd.'
5. 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 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

*Naresh Anand*





6. We did not review the interim financial information of Subsidiary included in the unaudited consolidated financial results, whose interim financial statement/ financial information/ financial results reflect total assets of Rs. 2296.12 Lakhs as at September 30, 2020, total revenues of Rs. 931.09 Lakhs, total net profit after tax of Rs. 88.02 Lakhs for the period from 01/04/2020 to 30 September 2020 respectively, as considered in the Statement. According to the information and explanations given to us by the management, this interim financial result is not material to the Group. Our opinion on the Statement is not modified in respect of this matter

**For Banka & Banka**  
**Chartered Accountants**  
**Firm Registration No. 100979W**

*Pradeep P Banka*



**Pradeep P Banka**  
**Partner**  
**Membership No.: 038800**  
**UDIN: 20038800AAAAMH1580**  
**Place - Mumbai**  
**Date – November 12, 2020**



**Independent Auditors' Review Report on the Standalone half yearly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF ANUROOP PACKAGING LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Anuroop Packaging Limited ("the company") for the half year ended September 30, 2020 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

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 Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

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 Auditors of the Entity", issued by the Institute of Chartered Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

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 the recognition and measurement principles laid down in the aforesaid 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Banka & Banka**  
**Chartered Accountants**  
**Firm Registration No. 100979W**

*Pradeep P Banka*



**Pradeep P Banka**  
**Partner**  
**Membership No.: 038800**  
**Place - Mumbai**  
**Date - November 12, 2020**  
**UDIN -20038800AAAAMI1514**