



Mindteck (India) Limited
(CIN: L30007KA1991PLC039702)
AMR Tech Park, Block 1, 3rd Floor
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www.mindteck.com

Ref: MT/SSA/2022-23/43
February 10, 2023

Scrip Code: 517344
Symbol: "Mindteck"

To, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001	To, National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051
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Dear Sir/Madam,

Subject: Submission of Financial Results pursuant to Regulation 33 and Outcome of Board Meeting held on February 10, 2023, pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to inform you that the Board of Directors of the Company has approved the Unaudited Financial Results for the Quarter and Nine months ended December 31, 2022, at its meeting held on February 10, 2023, commenced at 01:00 p.m. IST and concluded at 04:10 p.m. IST.

Further we would like to intimate that Board of Directors have:

1. Re-appointed Mr. Anand Balakrishnan (DIN: 05311032) as a Managing Director and Chief Executive Officer of the Company for a further period of three (3) years w.e.f. March 01, 2023. The Details of the re-appointment are as under:

1.	Name of the Director	Mr. Anand Balakrishnan
2.	Date of re-appointment	March 01, 2023
3.	Term of re-appointment	Three (3) years
4.	Brief Resume and nature of expertise in specific functional areas	Mr. Anand Balakrishnan is a highly accomplished financial management and accounting executive with over two decades of experience at leading organizations, such as PwC, KPMG, and Jardine Lloyd Thomson. He was previously Mindteck's Chief Financial Officer from September 2014 to July 2017. Prior to re-joining Mindteck, Anand held the position of Controller for South Asia at GE Healthcare. He is an Associate Member of both the Institute of Chartered Accountants of India and the Institute of Cost Accountants of India. He holds a Bachelor's degree in Commerce from Bangalore University, and has also passed the CPA examination held by American Institute of Certified Public Accountants.
5.	Relationship with other directors of the Company	NIL

2. Re-appointed Mr. Satish Menon (DIN: 00114149) as an Independent Director of the Company for a further period of five (5) years w.e.f. May 14, 2023. The Details of the re-appointment are as under:

1.	Name of the Director	Mr. Satish Menon
2.	Date of re-appointment	May 14, 2023
3.	Term of re-appointment	Five (5) years
4.	Brief Resume and nature of expertise in specific functional areas	<p>Satish Menon is a seasoned professional with over 40 years of experience covering diverse industries, including technology, healthcare, biotech, hospitality, FMCG, engineering, financial services and e-commerce. Since 2003, he has served as an independent advisor to a select corporate clientele on matters relating to private equity and venture capital investments, acquisitions, joint ventures and corporate restructuring.</p> <p>Previously, Satish made significant and valuable contributions at Wipro Limited, where he held the role of Corporate Vice President – Legal, and Company Secretary. Over the course of 18 years, his successful achievements include exemplary management of the legal and tax departments at strategic levels to help sustain competitive advantage.</p> <p>Satish is a regular speaker at industry seminars and conferences where he shares practical experience and knowledge on complex corporate transactions, as well as on the implementation of global standards for corporate governance and board practices. He is also a Fellow Member of the Institute of Company Secretaries of India.</p>

3. Re-appointed Mr. Subhash Bhushan Dhar (DIN: 03603891) as an Independent Director of the Company for a further period of five (5) years w.e.f. May 29, 2023. The Details of the re-appointment are as under:

1.	Name of the Director	Mr. Subhash Bhushan Dhar
2.	Date of re-appointment	May 29, 2023
3.	Term of re-appointment	Five (5) years
4.	Brief Resume and nature of expertise in specific functional areas	<p>Subhash Dhar is Co-founder & CEO of Commence Mint Ventures, a venture development firm focused on early stage startups. In 2012, Subhash founded <i>Gudville</i>, an online social impact startup that connects consumption to causes.</p> <p>From 1997 to 2011, Subhash worked with Infosys Ltd., a leading global IT services and consulting firm. His last role at Infosys was Senior Vice President and Head of Comms, Media & Entertainment industry unit – a \$1B business unit that contributed approximately 20% of Infosys revenues in Fiscal 2010-11. Also, as a member of Infosys’ first executive council, he was responsible for the company-wide sales and marketing function. Subhash spent most of his tenure at Infosys in the San Francisco Bay Area.</p> <p>Subhash is an alumnus of the Indian Institute of Management, Bangalore. He served on IIMB’s Board of Governors from 2009-2016. He has a Bachelor’s in Computer Science from the Birla Institute of Technology, Mesra. In 2007, the World Economic Forum selected Subhash to its prestigious Young Global Leaders group that affords him the privilege of working closely with some of the world’s top leaders across the professional spectrum on multiple WEF initiatives.</p>



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Please find the enclosed:

1. Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2022.
2. Unaudited Consolidated Financial Results of the Company and its Subsidiaries for the Quarter and Nine months ended December 31, 2022.
3. Copy of the Limited Review Report by Statutory Auditor for Standalone Financial Results for the Quarter and Nine months ended December 31, 2022.
4. Copy of the Limited Review Report by Statutory Auditor for Consolidated Financial Results for the Quarter and Nine months ended December 31, 2022.

Thanking you,

Yours Truly,

For Mindteck (India) Limited

Shivarama Adiga S.

VP, Legal and Company Secretary

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. in Lakhs, except per share data)

Sl.No.	Particulars	Quarter ended			Year to date figures for nine months ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	3,156	3,296	2,752	9,590	8,533	11,425
	b) Other income	105	64	88	276	237	355
	Total income (a+b)	3,261	3,360	2,840	9,866	8,770	11,780
2	Expenses						
	a) Cost of technical sub-contractors	93	103	60	307	224	340
	b) Employee benefits expense	2,372	2,384	1,984	6,912	5,870	7,848
	c) Finance costs	16	14	8	44	36	50
	d) Depreciation and amortisation expense	107	100	108	319	348	465
	e) Other expenses	236	356	404	952	1,261	1,522
	Total expenses (a+b+c+d+e)	2,824	2,957	2,564	8,534	7,739	10,225
3	Profit before tax and exceptional items (1-2)	437	403	276	1,332	1,031	1,555
4	Exceptional items						
	- Provision for impairment of loan given to MEWT	-	-	-	-	62	62
5	Profit before tax (3-4)	437	403	276	1,332	969	1,493
6	Tax expense (net)						
	Current tax	132	91	71	346	264	385
	Tax relating to earlier years	-	-	-	(27)	-	-
	Deferred tax charge/(credit)	2	17	(21)	22	(3)	10
	Total tax expense	134	108	50	341	261	395
7	Profit for the period/year (5-6)	303	295	226	991	708	1,098
8	Other comprehensive income/(loss)						
	<i>Items that will not be reclassified subsequently to profit or loss</i>						
	Remeasurement gain/(loss) on defined benefits plan	(7)	(28)	(8)	(1)	7	26
	Income tax relating to items that will not be reclassified to profit or loss	2	7	2	-	(2)	(7)
	Other comprehensive income/(loss) for the period/year net of taxes	(5)	(21)	(6)	(1)	5	19
9	Total comprehensive income for the period/year (7+8)	298	274	220	990	713	1,117
10	Paid-up equity share capital (Face value of Rs. 10 per share)	2,538	2,565	2,571	2,538	2,571	2,571
11	Other equity	-	-	-	-	-	11,645
12	Earnings per share (Not annualised in the case of the interim period)						
	Basic (in Rs.)	1.18	1.15	0.88	3.86	2.76	4.28
	Diluted (in Rs.)	1.18	1.14	0.87	3.84	2.75	4.25

See accompanying notes to the financial results.



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Notes :

- 1 The above statement of unaudited standalone financial results ('the Statement') of Mindteck (India) Limited ('the Company') for the quarter and nine months ended December 31, 2022, have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on February 10, 2023.
- 2 These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 In accordance with Ind AS 108, Operating segments, segment information has been provided in the consolidated financial results of the Company and therefore no separate disclosure on segment information is given in these standalone financial results.
- 4 During the nine months ended December 31, 2021, the Company had made additional provision of Rs. 62 lakhs towards loan given to Mindteck Employee Welfare Trust (MEWT) based on the assessment of the recoverability of such loan. As at December 31, 2022, the provision on such loan aggregates to Rs. 230 lakhs (March 31, 2022: Rs. 230 lakhs).
- 5 The Board of Directors in their meeting held on August 11, 2022 had approved buy back not exceeding Rs. 1,370 lakhs, from open market through the stock exchange mechanism. The buyback of equity shares commenced on August 24, 2022 and the Company bought back 398,638 equity shares at a volume weighted average buyback price of Rs.139.30 per equity share and extinguished subsequently. In accordance with Section 69 of the Companies Act 2013, as at December 31, 2022, the Company has created 'Capital Redemption Reserve' of Rs.40 Lakhs equal to the nominal value of the shares bought back as an appropriation from free reserves.
- 6 During the nine months ended December 31, 2022, 65,533 ESOPs were exercised by employees under different schemes resulting in increase in equity share capital by Rs.6.55 Lakhs and securities premium account by Rs.56.74 Lakhs.
- 7 During the nine months ended December 31, 2022, company has declared and paid a Dividend of Rs.1/- equity share, total amounting to Rs. 257 lakhs , approved by Shareholders in the Annual General Meeting held on August 12, 2022.

for and on behalf of the Board of Directors of
Mindteck (India) Limited



Anand Balakrishnan
CEO and Managing Director

Place : Bengaluru
Date : February 10, 2023



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. in Lakhs, except per share data)

Sl.No.	Particulars	Quarter ended			Year to date figures for nine months ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	8,266	8,407	7,572	24,799	22,511	29,878
	b) Other income	98	103	105	334	342	507
	Total income (a+b)	8,364	8,510	7,677	25,133	22,853	30,385
2	Expenses						
	a) Cost of technical sub-contractors	1,777	1,743	1,609	5,265	4,728	6,368
	b) Employee benefits expense	5,268	5,378	4,705	15,736	14,102	18,890
	c) Finance costs	26	25	21	76	68	92
	d) Depreciation and amortisation expense	110	110	116	342	375	502
	e) Other expenses	473	669	712	1,775	2,051	2,543
	Total expenses (a+b+c+d+e)	7,654	7,925	7,163	23,194	21,324	28,395
3	Profit before tax and exceptional item (1-2)	710	585	514	1,939	1,529	1,990
4	Exceptional item						
	- Benefit under Paycheck Protection Program	-	-	-	-	1,818	1,818
5	Profit before tax (3+4)	710	585	514	1,939	3,347	3,808
6	Tax expense (net)						
	Current tax	157	95	90	408	318	467
	Tax relating to earlier years	-	-	-	(27)	-	-
	Deferred tax charge/(credit)	2	17	(21)	22	(3)	10
	Total tax expense	159	112	69	403	315	477
7	Profit for the period/year (5-6)	551	473	445	1,536	3,032	3,331
8	Other comprehensive income/(loss)						
	<i>Items that will be reclassified subsequently to profit or loss</i>						
	Net exchange difference on translation of foreign operation	300	100	29	581	68	174
	<i>Items that will not be reclassified subsequently to profit or loss</i>						
	Re-measurement gain/ (loss) on defined benefit plans	(7)	(28)	(8)	(1)	7	26
	Income tax relating to items that will not be reclassified to profit or loss	2	7	2	-	(2)	(7)
	Other comprehensive income/(loss) for the period/year, net of taxes	295	79	23	580	73	193
9	Total comprehensive income for the period/year (7+8)	846	552	468	2,116	3,105	3,524
10	Paid-up equity share capital (Face value of Rs. 10 per share)	2,497	2,523	2,529	2,497	2,529	2,530
11	Other equity	-	-	-	-	-	15,020
12	Earnings/ (Loss) per share (Not annualised in case of interim periods)						
	Basic (in Rs.)	2.19	1.87	1.76	6.08	12.01	13.19
	Diluted (in Rs.)	2.14	1.83	1.72	5.95	11.76	12.90

See accompanying notes to the financial results



Handwritten signature

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Notes :

- 1 The above statement of unaudited consolidated financial results ('the Statement') of Mindteck (India) Limited ('the Company') for the quarter and nine months ended December 31, 2022, have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on February 10, 2023.
- 2 These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Company has consolidated the financial statements of the Mindteck Employees Welfare Trust ('the Trust') with that of its consolidated financial statements. As a result, the Company's paid up equity shares stand reduced by 416,000 shares. To give effect to the consolidation of the Trust, Rs. 41 lakhs has been reduced from equity share capital, Rs. 362 lakhs has been reduced from securities premium account and Rs. 32 lakhs has been adjusted in reserves. The shares held by the Trust were reduced from outstanding number of shares for computation of basic EPS of the Company.
- 4 The Mindteck Group's operations predominantly relate to providing software services to external customers and providing IT-enabled services to subsidiaries within the Group. Since IT-enabled services are rendered to subsidiaries which are consolidated, the disclosure of a separate IT-enabled services segment as a separate primary segment is not applicable. The Group is therefore considered to constitute a single primary business segment and accordingly primary segment disclosures have not been presented. Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker also evaluates the Group performance and allocates resources based on an analysis of various performance indicators by geographical areas. Accordingly, information has been presented in respect of such geographical segments. The accounting principles consistently used in the preparation of the consolidated financial statements are also consistently applied to record income and expenditure in the individual segments.

Geographical segments

Revenue from external customers by location of customers	Quarter ended			Nine months ended			Year ended
	December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	December 31, 2021	March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
- USA	3,833	4,158	3,770	12,007	10,606	10,606	14,263
- India	1,078	1,063	852	3,160	2,893	2,893	3,708
- Rest of the world	3,355	3,186	2,950	9,632	9,012	9,012	11,907
Total	8,266	8,407	7,572	24,799	22,511	22,511	29,878

- 5 The consolidated financial results includes balances of its direct and indirect subsidiaries namely Mindteck Inc., Mindteck Singapore Pte Ltd., Mindteck Solutions Philippines Inc. (under closure), Mindteck UK Limited, Mindteck Germany GmbH, Mindteck Middle East Limited WLL, Mindteck Software Malaysia SDN BHD, Chendle Holdings Ltd, Mindteck Canada Inc. and Mindteck Employees Welfare Trust.
- 6 The Board of Directors vide meeting dated May 28, 2019 approved the closure of Mindteck Solutions Philippines Inc., Philippines due to continuous losses in these entities. Mindteck Netherlands B.V., Netherlands has ceased to exist w.e.f. January 14, 2020. The closure process for Mindteck Solutions Philippines Inc., Philippines has been initiated. The impact of such closure was not considered material.
- 7 **Exceptional Item:**
The US Federal government in the wake of COVID 19 pandemic provided support to business through Paycheck Protection Program (PPP). Mindteck Inc. obtained a benefit under this scheme for Rs. 1,818 Lakhs during April 2020. During the year ended March 31, 2022, Mindteck Inc. received complete waiver/forgiveness of the loan amount from Small Business Administration, United States government agency and accordingly the aforesaid loan forgiveness was shown as income under exceptional item.
- 8 The Board of Directors in their meeting held on August 11, 2022 had approved buy back not exceeding Rs. 1,370 lakhs, from open market through the stock exchange mechanism. The buyback of equity shares commenced on August 24, 2022 and the Company bought back 398,638 equity shares at a volume weighted average buyback price of Rs. 139.30 per equity share and extinguished subsequently. In accordance with Section 69 of the Companies Act 2013, as at December 31, 2022, the Company has created 'Capital Redemption Reserve' of Rs.40 Lakhs equal to the nominal value of the shares bought back as an appropriation from free reserves.
- 9 During the nine months ended December 31, 2022, 65,533 ESOPs were exercised by employees under different schemes resulting in increase in equity share capital by Rs.6.55 Lakhs and securities premium account by Rs.56.74 Lakhs.
- 10 During the nine months ended December 31, 2022, Group has declared and paid a Dividend of Rs.1/- equity share, total amounting to Rs. 257 lakhs, approved by Shareholders in the Annual General Meeting held on August 12, 2022.

for and on behalf of the Board of Directors of
Mindteck (India) Limited


Anand Balakrishnan
 CEO and Managing Director



Place : Bengaluru
 Date : February 10, 2023

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LLP Identity No. AAB-7509

Independent Auditors' Review Report on the unaudited quarterly and year to date Standalone Financial Results of Mindteck (India) Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Mindteck (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Mindteck (India) Limited ("the Company") for the quarter and nine months ended 31 December 2022 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. The 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, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 the Company's 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. The comparative financial results of the Company for the nine months ended 31 December 2021 and for the year ended 31 March 2022 included in this Statement had been reviewed/audited by predecessor auditor whose report dated 10 February 2022 and 20 May 2022 respectively, expressed an unmodified opinion on those Statements. Our conclusion is not modified in respect of these matters.



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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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Registration No.121750W / W-100010


Rajesh Maniar
Partner

Membership No.: 040833

ICAI UDIN: 23040933BGXWNS8267



Place: Bengaluru

Date: 10 February 2023

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Independent Auditors' Review Report on the unaudited quarterly and year to date Consolidated Financial Results of Mindteck (India) Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Mindteck (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mindteck (India) Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and nine months year ended 31 December 2022 ("the Statement"), attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the Holding 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, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 the Company's 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the Holding Company and the following entities:
 - a. Mindteck Inc., USA
 - b. Mindteck Software Malaysia SDN, BHD, Malaysia
 - c. Mindteck Middle East Limited WLL, Kingdom of Bahrain
 - d. Mindteck (UK) Limited, United Kingdom
 - e. Mindteck Singapore Pte. Limited, Singapore
 - f. Mindteck Canada Inc., Canada



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- g. Mindteck Germany GmbH, Germany
 - h. Chendle Holdings Ltd., BVI
 - i. Mindteck Solutions Philippines Inc, (Under closure)
 - j. Mindteck Employees Welfare Trust
5. The comparative financial results of the Company for the nine months ended 31 December 2021 and for the year ended 31 March 2022 included in this Statement had been reviewed/audited by predecessor auditor whose report dated 10 February 2022 and 20 May 2022 respectively, expressed an unmodified opinion on those Statements. Our conclusion is not modified in respect of these matters.
6. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Registration No. 121750W / W-100010


Rajesh Maniar
Partner

Membership No.: 040833

ICAI UDIN: 23040833BGXWNT/H82



Place: Bengaluru

Date: 10 February 2023