

# Sheetal

**Date:** May 11, 2024

**To,**  
The Department of Corporate Services,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400 001

**To,**  
The Listing Compliance Dept,  
**National Stock Exchange of India Ltd**  
Exchange Plaza, C-1, Block G, Bandra Kurla  
Complex, Bandra (E) Mumbai-400051

**Scrip Code: 540757**

**Trading Symbol: SCPL**

Dear Sir/Madam,

**Sub.: Outcome of Board Meeting.**

With reference to the above subject, we would like to inform you that the Board of Directors of Sheetal Cool Products Limited at its meeting held today i.e., Saturday, 11<sup>th</sup> May 2024 inter-alia approved:

1. Standalone Audited financial results along with Statement of Assets and Liabilities and Cash Flow Statement of the Company and Auditors report thereon for the quarter ended (Reviewed)/ financial year ended (Audited) on March 31, 2024.

In this respect, we are attaching herewith following documents:

1. Standalone Audited financial results and auditors report thereon for the quarter ended (Reviewed)/ financial year ended (Audited) on March 31, 2024.
2. Declaration regarding unmodified opinion of Statutory Auditors on financial results by Ms. Jinal Naria (CFO) u/r 33(3)(d) of the SEBI (LODR) Regulations, 2015.

The meeting of Board of Directors commenced at 11:15 A.M. and ended at 12:00 P.M.

Kindly take the same on your records.

**Yours faithfully,**

**For Sheetal Cool Products Limited**

BHUPATBHAI  
DAKUBHAI  
BHUVA

Digitally signed by  
BHUPATBHAI DAKUBHAI  
BHUVA  
Date: 2024.05.11 12:02:40  
+05'30'

**Bhupatbhai D. Bhuva**  
**Managing Director**  
**(DIN: 06616061)**

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## **SHEETAL COOL PRODUCTS LIMITED**

Plot No. 75 to 81, G.I.D.C. Estate, Amreli - 365601, Gujarat, INDIA.

(02792) 240501 | info@sheetalicecream.com | www.scplco.com

CIN : L15205GJ2013PLC077205

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND  
REVIEW OF QUARTERLY FINANCIAL RESULTS**

To the Board of Directors of **Sheetal Cool Products Limited**

**Report on the Financial Results**

**Opinion**

We have (a) audited the Financial Results for the year ended March 31, 2024 and (b) reviewed the Financial Results for the quarter ended March 31, 2024 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year ended March 31, 2024 of **Sheetal Cool Products Limited ("the Company")**, ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results for the year ended March 31, 2024:

- I. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2024**

With respect to the Financial Results for the quarter ended March 31, 2024 based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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



**Basis for Opinion on the Audited Financial Results for the year ended March 31, 2024**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in paragraph (a) of *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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibility of Management for the Financial Results**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2024 has been compiled from the related audited interim financial information. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



### **Auditor's Responsibility for the Audit of the Financial Results**

#### **(a) Audit of the Financial Results for the year ended March 31, 2024**

Our objectives are to obtain reasonable assurance about whether the financial results 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 these financial results.

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

1. Identify and assess the risks of material misstatement of the financial results, 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.
5. Conclude on the appropriateness of management's 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 results 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.
6. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



7. Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 Annual 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.

**(b) Review of the Financial Results for the quarter ended March 31, 2024**

We conducted our review of the Financial Results for the quarter ended March 31, 2024 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 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

The Statement includes the results for the Quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Place: Rajkot

Date: 11/05/2024

For, **HB Kalaria and Associates**

Firm Reg. No. 104571W

Chartered Accountants



(Hasmukh Kalaria)

Partner

Mem. No. 042002

UDIN: 24042002BKBLVM6572

**SHEETAL COOL PRODUCTS LIMITED**

Regd. Office: Plot No. 75 to 81, G.I.D.C., Amreli, Gujarat 365601

CIN: L15205GJ2013PLC077205

**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024**

(Rs. in lakhs)

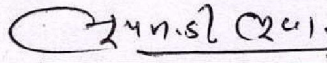
	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>INCOME</b>					
I	Revenue from Operations	8,474.86	6,264.94	6,086.83	35,270.82	34,026.42
II	Other Income	(1.68)	221.96	161.46	279.45	172.07
III	<b>Total Income (I+II)</b>	<b>8,473.18</b>	<b>6,486.90</b>	<b>6,248.29</b>	<b>35,550.27</b>	<b>34,198.49</b>
	<b>EXPENSES</b>					
	Cost of materials consumed	5,588.99	4,058.88	7,337.64	21,113.50	27,812.95
	Purchases of stock-in-trade	-	-	-	-	-
IV	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(209.91)	214.55	(4,051.02)	3,108.96	(5,074.46)
	Employee benefit expense	464.31	400.02	594.09	2,039.31	2,368.31
	Finance Costs	196.86	221.33	152.78	889.77	746.99
	Depreciation and amortisation expense	208.44	238.22	247.50	916.66	964.37
	Other Expenses	1,267.88	928.86	1,462.11	4,661.13	4,610.38
	<b>Total Expenses (IV)</b>	<b>7,516.57</b>	<b>6,061.86</b>	<b>5,743.10</b>	<b>32,729.33</b>	<b>31,428.54</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>956.61</b>	<b>425.04</b>	<b>505.19</b>	<b>2,820.94</b>	<b>2,769.95</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/ (loss) after exceptions items and tax (V-VI)</b>	<b>956.61</b>	<b>425.04</b>	<b>505.19</b>	<b>2,820.94</b>	<b>2,769.95</b>
	<b>Tax Expense</b>					
VIII	(1) Current Tax	259.64	126.90	178.68	793.35	817.56
	(2) Prior period Tax	(0.37)	(0.13)	-	(0.50)	(0.79)
	(3) Deferred Tax	(15.53)	31.76	(45.69)	(55.99)	(92.23)
IX	<b>Profit / (Loss) for the period from continuing Operations(VII-VIII)</b>	<b>712.87</b>	<b>266.51</b>	<b>372.20</b>	<b>2,084.08</b>	<b>2,045.41</b>
X	Profit/(Loss) from discontinuing Operation	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-
XII	<b>Profit / (Loss) from discontinuing continuing Operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>712.87</b>	<b>266.51</b>	<b>372.20</b>	<b>2,084.08</b>	<b>2,045.41</b>
	<b>Other Comprehensive Income</b>					
	A. (i) Items that will not be reclassified to profit or loss	(0.30)	0.33	(8.00)	0.68	1.31
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.08	(0.09)	2.01	(0.17)	(0.33)
XIV	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) {Comprising Profit (Loss) and Other comprehensive Income for the period }</b>	<b>712.65</b>	<b>266.75</b>	<b>366.21</b>	<b>2,084.59</b>	<b>2,046.39</b>
	Paid-up Equity Share Capital (Face Value Rs. 10 Each)	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
	<b>Earnings per equity share (for continuing operation):</b>					
XVI	(1) Basic	6.79	2.54	3.54	19.85	19.48
	(2) Diluted	6.79	2.54	3.54	19.85	19.48
	<b>Earnings per equity share (for discontinued operation)</b>					
XVII	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	<b>Earning per equity share (for discontinued &amp; continuing operation)</b>					
XVIII	(1) Basic	6.79	2.54	3.54	19.85	19.48
	(2) Diluted	6.79	2.54	3.54	19.85	19.48

24.03.2024  
 Sheetal Cool Products Ltd.  
 Amreli

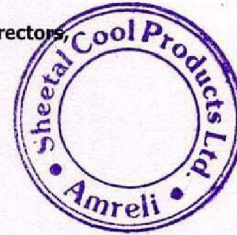
**Notes to the financial results:**

- 1 The Company's financial results for the quarter & year ended 31st March, 2024 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 11th May, 2024. The statutory auditors have expressed an unmodified audit opinion on these financial results.
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of The Companies Act , 2013 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 (as amended) and circulars and notifications issued thereunder.
- 3 The Company's operations fall under two operating segment "Milk and Milk Products" & "Namkeen Products". However on the basis of management's evaluation of the namkeen products segment, the segment does not meet quantitative thresholds criteria, hence, segment reporting is not applicable as per Indian Accounting Standard (Ind AS) - 108 - Segment Reporting.
- 4 The Code on Social Security, 2020 ("the Code") has been enacted, which may impact the employee related contributions made by the Company. The effective date from which the changes are applicable is yet to be notified. The Ministry of Labour and Employment ('the Ministry') has released draft rules for the Code on November 13, 2020. The Company will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code becomes effective and the related rules are published.
- 5 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

For and on behalf of Board of Directors



**Bhupatbhai D. Bhuva**  
Managing Director  
DIN - 06616061



Date: 11/05/2024  
Place: Amreli

<b>SHEETAL COOL PRODUCTS LIMITED</b>
<b>Regd. Office: Plot No. 75 to 81, G.I.D.C., Amreli, Gujarat 365601</b>
<b>CIN: L15205GJ2013PLC077205</b>
<b>AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024</b>

(Rs. in lakhs)

	Particulars	As at	
		31.03.2024 (Audited)	31.03.2023 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, Plant & Equipment	4,385.19	4,904.54
	Intangible assets	8.12	10.41
	Financial Assets		
	Other Non-Current Financial Assets	321.07	297.39
	Deferred tax assets (net)	121.54	65.72
	<b>Sub-Total (Non-Current Assets)</b>	<b>4,835.92</b>	<b>5,278.06</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	12,979.09	16,783.67
	Financial Assets		
	Trade Receivables	5,000.37	316.26
	Cash & Cash equivalents	504.23	194.03
	Loans & Advances	7.97	7.26
	Other Financial Assets	7.51	13.34
	Other Current Assets	140.05	80.32
	<b>Sub-Total (Current Assets)</b>	<b>18,639.22</b>	<b>17,394.88</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>23,475.14</b>	<b>22,672.94</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>3</b>	<b>Equity</b>		
	Equity Share Capital	1,050.00	1,050.00
	Other Equity	10,403.37	8,318.78
	<b>Sub-Total (Equity)</b>	<b>11,453.37</b>	<b>9,368.78</b>
	<b>Liabilities</b>		
<b>4</b>	<b>Non-Current Liabilities</b>		
	Financial Liabilities		
	Long-Term Borrowings	1,561.51	2,390.04
	Other Financial Liabilities	914.18	1,110.06
	Provisions	3.16	3.42
	<b>Sub-Total (Non-Current Liabilities)</b>	<b>2,478.85</b>	<b>3,503.52</b>
<b>5</b>	<b>Current Liabilities</b>		
	Financial Liabilities		
	Short-term Borrowings	6,795.35	6,187.62
	Trade Payables	1,920.39	2,476.29
	Other Financial Liabilities	109.59	102.51
	Other Current Liabilities	371.33	222.01
	Provisions	1.38	0.02
	Current Tax Liabilities (Net)	344.88	812.19
	<b>Sub-Total (Current Liabilities)</b>	<b>9,542.92</b>	<b>9,800.64</b>
	<b>TOTAL EQUITY AND LIABILITIES (3+4+5)</b>	<b>23,475.14</b>	<b>22,672.94</b>

For and on behalf of Board of Directors,

(Signature)

Bhupatbhai D. Bhuvan  
Managing Director  
DIN - 06616061



Date: 11/05/2024  
Place: Amreli



**SHEETAL COOL PRODUCTS LIMITED**

**Regd. Office: Plot No. 75 to 81, G.I.D.C., Amreli, Gujarat 365601**

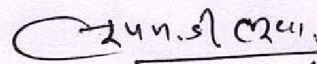
**CIN: L15205GJ2013PLC077205**

**AUDITED STATEMENT OF CASH FLOW AS AT 31ST MARCH 2024**

**(Rs. in lakhs)**

	<b>Particulars</b>	<b>For the period ended March 31, 2024</b>	<b>For the period ended March 31, 2023</b>
<b>A.</b>	<b>Cash Flow from Operating Activity</b>		
	Net Profit Before Tax	2,820.94	2,769.95
	Adjustments For:		
	Depreciation	916.66	964.37
	Interest & Financial Expenses	889.77	746.99
	(Gain)/Loss on Sales of Assets	108.00	187.25
	Interest Received on Deposits	(13.42)	(11.19)
	Provision for Debtors	1.23	1.93
		<b>1,902.24</b>	<b>1,889.35</b>
	Operation profit before Working Capital Changes	<b>4,723.18</b>	<b>4,659.30</b>
	Adjustment For:		
	Inventories	3,804.59	(5,077.50)
	Trade Receivables	(4,685.34)	1,759.81
	Other Non-Current Financial Assets	(23.68)	(16.36)
	Financial Assets- Loans	(0.71)	(1.78)
	Other current financial Assets	(55.74)	34.95
	Trade Payables	(555.90)	(237.30)
	Short-term Provisions	1.35	(3.99)
	Other Non-current Financial Liabilities	880.99	1,222.66
	Long-term Provisions	0.41	1.65
	Other Current Liabilities	149.32	61.66
	Other Current Financial Liabilities	12.81	60.73
	Taxes Paid	(1,260.16)	(701.50)
		<b>(1,732.06)</b>	<b>(2,896.97)</b>
	<b>Net Cash Generated from Operations</b>	<b>2,991.12</b>	<b>1,762.33</b>
<b>B.</b>	<b>Cash Flow from Investment Activities</b>		
	Purchase of Property, Plant and Equipments	(1,601.10)	(2,081.72)
	Proceeds from sale of PPE	15.49	2.40
	Change in Short-term loans and advances - Capital Advance	(3.98)	1.25
	Interest Received	19.25	4.04
		<b>(1,570.34)</b>	<b>(2,074.03)</b>
<b>C.</b>	<b>Cash Flow from Financial Activities:</b>		
	Changes in Long Term Borrowings (Net)	(828.53)	(721.55)
	Changes in Short Term Borrowings (Net)	607.73	1,880.01
	Interest & Financial Expenses	(889.77)	(746.99)
		<b>(1,110.57)</b>	<b>411.47</b>
	<b>Net Cash Flow from Financial Activities</b>		
	<b>Total of Cash Flow (A+B+C)</b>	310.21	99.77
	<b>Cash &amp; Cash Equivalent at the beginning of the period</b>	194.03	94.26
	<b>Cash &amp; Cash Equivalent at the ending of the period</b>	504.24	194.03
	<b>Cash &amp; Cash Equivalent comprising of</b>		
	Cash on Hand	437.66	178.16
	Balances with Scheduled Banks	66.58	15.87
		<b>504.24</b>	<b>194.03</b>

For and on behalf of Board of Directors,



**Bhupatbhai D. Bhuva**  
Managing Director  
DIN - 06616061



Date: 11/05/2024  
Place: Amreli

# Sheetal

To,  
The Department of Corporate Services,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400 001

**Scrip Code: 540757**

To,  
The Listing Compliance Dept,  
**National Stock Exchange of India Ltd**  
Exchange Plaza, C-1, Block G, Bandra Kurla  
Complex, Bandra (E) Mumbai-400051

**Trading Symbol: SCPL**

**SUBJECT: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016)**

Dear Sir/Madam,

In terms of the second proviso to Regulation 33(3)( d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we declare that the statutory Auditors of the Company, M/s. H.B.Kalaria & Associates, Chartered Accountant (FRN: 104571W) have issued an audit report with unmodified opinion on Standalone Audited Financial results for the year ended on March 31, 2024 of the Company.

Kindly take this declaration on your record

Yours faithfully,

For Sheetal Cool Products Limited



Jinal R. Naria  
Chief Financial Officer



Date: 11.05.2024

Place: Amreli

## **SHEETAL COOL PRODUCTS LIMITED**

Plot No. 75 to 81, G.I.D.C. Estate, Amreli - 365601, Gujarat, INDIA.  
+91 73000 51000 | customercare@scplco.com | www.scplco.com

**CIN : L15205GJ2013PLC077205**