

GARMENT MANTRA LIFESTYLE LIMITED

(Formerly Known as Junction Fabrics and Apparels Limited) (CIN: L18101TZ2011PLC017586)

Date: 15.11.2021

To

BSE Limited PhirozeJeejeebhoy Towers, Dalal Street, Mumbai – 400001

Dear Sir,

Subject: Investor Presentation

Scrip Code: 539216

With reference to the captioned subject and pursuant to regulation 30 of SEBI (LODR) Regulations, 2015, please find attached herewith "Investor Presentation".

We hereby request you to take this on record and acknowledge us the same.

Thanking you, Yours faithfully,

For Garment Mantra Lifestyle Limited

PremAggarwal Managing Director DIN No: 02050297



Registered & Admin Office: No.15, Murthy's Plaza, Karia Gounder Street, Khaderpet, Tirupur - 641 601.

Factory: Shed No.40, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.

Tel No : +91-0421 2231896, +91-0421 2357140

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Garment Mantra Lifestyle Limited

Investor PresentationNovember 2021



Safe Harbor

Certain statements in this document may be forward looking statements. Such forward looking statements are subject to certain risks and uncertainties like government actions, local, political or economic developments, technological risks, and many other factors that could cause our actual results to differ materially from those contemplated by the relevant forward-looking statements. Garment Mantra Lifestyle Limited (GMLL), will not be in any way responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward-looking statements to reflect subsequent events or circumstance.

About Garment Mantra Limited









Promoters have extensive experience in the Textile Industry for over **3 decades**.

Garmenting facilities **spread over 26000+ sq. feet** area at Tirupur – popularly known as **'Knit City'**.

Garment Mantra has built robust portfolio of **5000+ SKUs** ranging across age groups, segments, and sizes.

Poorti provides finest quality surplus of garments and accessories at wholesale.

Professionally driven organization engaged in the business of garment manufacturing and selling of both Knitted Fabrics as well as Knitted Garments.

Offers large variety of garment across age groups and segments – across age and gender categories.

GMLL is an integrated fashion company with a wide presence across essential segments in the industry

Price Mantra is export surplus house for tastemakers and trend breakers.





Mission

- To build a platform that provides us "unmatched visibility" in the garment industry by availing the services of highly qualified network of advisors and consultant.
- Setting new precedents through constant R&D of market trends
- To be socially and environmentally conscious and accountable
- Building a brand that relates with the masses.

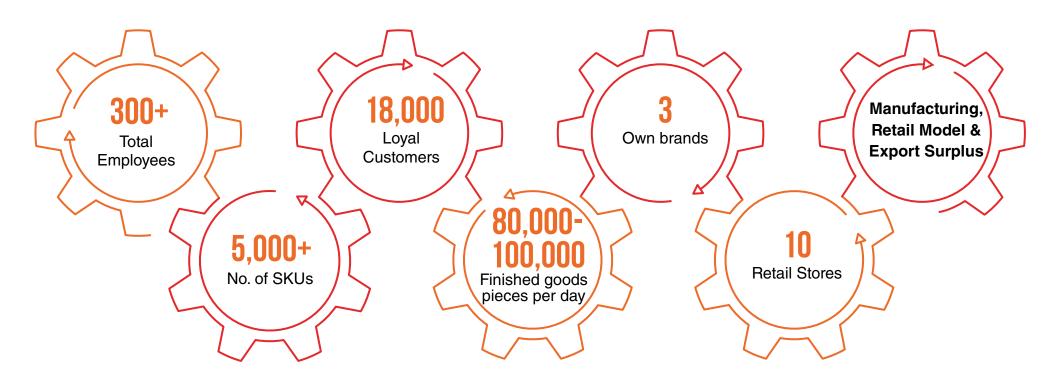


Vision

- Aspire to become India's most reckoned textile business house with seamless through puts and innovations
- Brand Value that will change the industry outlook

Garment Mantra at Glance





Garment Mantra Growth Story

Mr. Prem Aggarwal moved to Tirupur, beginning the journey of Garment Mantra

Entered the manufacturing sector with one of the leading names in the dyes industry

Incorporated 'Junction Fabrics and Apparels Private Limited'

Signed an agreement of merger of S P Tex into Junction Fabrics and Apparels Private Limited

Increased the capacity of the factory and constructed the first floor of the building





2011





Mr. Aggarwal worked as a commission agent



Started own proprietorship form 'S P Tex'



Purchased own manufacturing setup of two acres in Netaji Apparel Park, New Tiruppur



Got listed on BSE SME Exchange and became the first company from Tirupur to be listed on the SME platform



- Raised ₹16 crore by issuing 40 lakh shares on preferential basis.
- · Issued bonus share in the ratio of 1:2 for the equity shareholders.
- Migrated to BSE Main Board from the SME platform.
- Through strategic and backward and forward integration of business, acquired majority stake in Jannat Fabrics and Apparels Private Limited and Twenty Twenty Trading LLP.



Leadership Crew



Mr. Prem Dinanath Aggarwal Chairman & Managing Director

Mr. Prem Aggarwal directs and controls the work and resources of the Company. He ensures the recruitment and retention of the required numbers and also ensures that the people are well-motivated and trained to propel the Company towards its mission and objectives. He provides strategic advice and guidance to members of the Board, to keep them aware of developments within the industry. He also ensures that the appropriate policies are developed to meet the Company's mission and objectives and to comply with all relevant statutory and other regulations. Mr. Aggarwal develops and maintains an effective marketing and public relations strategy to promote the products of the Company in the wider community.



Mrs. Shikha Aggarwal Prem Whole-Time Director

Mrs. Shikha Aggarwal leads and motivates employees to improve customer service with clients. She motivates the sales team, designs strategic sales plans, and assesses costs and competition. She manages and oversees the sales operations in the Company, which includes designing plans to meet sales targets, developing and cultivating relationships with clients and evaluating costs to determine product pricing when selling to customers. She also plays a crucial role in identifying key markets, so that the Company stays on top of emerging trends.



Ms. Ashmita Aggarwal
Director

Mrs. Ashmita Aggarwal oversees the production department. She ensures all employees follow industry standard health and safety guidelines. She motivates team members to deliver exceptional work and exceed expectations and organise trainings to team members to achieve business objectives. Along with the production team, she manages the operation workflow and quality and also monitors production activities to make necessary adjustments to the schedule to ensure that all deliverables are delivered on time. She also plays a crucial role in developing ideas for process improvements and optimising production speed while maintaining product quality.

Leadership Crew

Mr. Ramasubramaniam Senthirajagopal

Non-Executive & Independent Director

Mr. Ramasubramaniam Senthirajagopal holds a degree of Chartered Accountancy from Institute of Chartered Accountant of India and has fellow membership of the institute for 15 years of practice in the fields of audit and taxation. He joined the Company's Board with effect from March 10, 2015.

Mr. Anil Kumar Goyal

Non-Executive & Independent Director

Mr. Anil Kumar Goyal is a qualified Chartered Accountant with 35+ years of experience in legal and other related matters. He is an expert in FEMA-related matters as well. He joined the Board of the Company with effect from April 3, 2020.

Mr. Subramanian Thirumurugam

Non-Executive & Independent Director

Mr. Subramaniam Thirumurugam is a Bachelor of Engineer and has 18 years of experience in the IT field. He joined the Board of the Company with effect from March 10, 2015.

Mr. Aditya Aggarwal

Chief Financial Officer

Mr. Aditya Aggarwal plays a leading strategic role in influencing the future direction of our Company. He is responsible for aligning align business and finance strategy towards the growth vision of the Company. He supports the senior stakeholders on all business reviews and manages the budgeting, forecasting and long-term planning process. He analyses and interprets financial data and presents the information to the Board. He oversees the accounts of the Company and has set up internal and external audits to ensure the accuracy of information.



Advisory group

T. S. Sundareswaran

Mr. T. S. Sundareswaran (67 years) assists the management in overall administration with special focus on the Company's relationship with banks. He is a B.Com (Hons) CAIIB and has vast experience, having worked as a senior manager in a nationalised bank for about 18 years and later running his own business for over 25 years in Dubai, Kenya as well as India in the garment industry. He has been associated with the Company since its inception and assists the Managing Director

P. R. Rathod

Mr. P. R. Rathod (60 years) has over three decades of experience in brand management and apparel sales. He had worked in a senior sales position for Madura Coats for over a decade. He has been the head of various brands and is experienced in heading retail operations for Louis Phillippe, Van Heusen and Allan Solly. He was the Head of Planet Fashion for multibrand retail concept and also as Director of Sales and Merchandise for Peter England. With his experience in retail apparel trade, he assists the management in devising strategies for setting up stores and bringing the right personnel to expand the retail business in an aggressive manner. He is associated with Company for over three years and has been instrumental in creating the Price Mantra model of retail stores.

Ms. Lakshmi Hande Puri

Ms. Lakshmi Hande Puri holds an MA in English Literature from Madras University and a post graduate degree in Public Policy and Management from the Indian Institute of Management, Bangalore. She then qualified for Indian Revenue Service (IRS) in 1985 and worked in the Department of Income Tax in various positions around the country, particularly Punjab, Mumbai, Karnataka and Tamil Nadu. She retired from the Indian Revenue Service in December 2018, as Principal Commissioner of Income Tax. She advises the Company on matters related to finance and tax.

Mr. Shrikanth Banerjee

Mr. Shrikanth Banerjee (34 years) has deep knowledge of and experience in the media industry. He has done his masters in International Marketing and Finance from Judge Business School, Cambridge University. He is married to Ms. Ashmita Agarwal. Mr. Banerjee infuses his unique ideas into digital marketing to keep pace with the latest technology tools. He is currently based in Coimbatore and is involved in the day-to-day activities of the Company.





Garment Mantra



GMLL is engaged in the business of **manufacturing**, selling and distribution of fabrics, hosiery garments and providing of related services.



Garment products cater to a large variety of the **population** across age, gender, and size.



GMLL uses variety of knitted **fabrics** such as 100% cotton, 100% polyester, blended (cotton and polyester) and printed polyester fabrics in the production of garments.

Product Portfolio

















Wholesale Hub



Poorti houses high quality garments and accessories for men, women and kids. The garments and accessories are available for both wholesale and retail. Poorti provides finest quality surplus of garments and accessories at wholesale. A huge range of variety of superior quality garments and accessories are available under one roof.



Poorti has all types and sizes of garments for everyone.

Poorti-the top surplus wholesale supplier that specializes in the finest quality of wholesale garments and accessories.

Poorti serving clients all across the world with thousands of styles, meeting customers' needs and exceeding their expectations with our hassle-free customer service.



We are the best supplier to supply our customers with 100% quality from surplus stocks. Poorti ensure that our prices are affordable in the market bar. Best garments, footwear and accessories, Poorti have everything for everybody.





Business Model

Acquiring the right set of Surplus Stock



Cleaning and Ironing the Stock



Sorting the Surplus Stock

into Appropriate

Categories



Packaged
Properly and
loaded into
appropriate Boxes







Decoding Price Mantra

Price Mantra is an export surplus house for taste-makers and trend breakers. When it comes to shopping for the latest fashion trends, Price Mantra is the one stop destination.

Price Mantra Family store has a collection of Tops, Sarees, Lehanga, Kurtis, Shirts, Jeans, T shirts, Backpacks, Shoes and Accessories Which are trendy in available for people of all sizes.

Price Mantra is all about redefining fashion in an easy and affordable way.

One of the advantages of shopping with Price Mantra is with its philosophy of "everything under one roof" price mantra save its customers a lot of time, effort, and energy.



Price Mantra Exhibition Model



Exhibitions are a unique and effective way to market as well as sell a product for a company.



In this model, companies can ensure that their goods reach various locations without having to invest in permanent stores.



This reduces the fixed expenses required for opening multiple stores. Further, companies do not need to worry about debtors as exhibitions run on a cash-carry model which helps in building a strong working capital.



GMLL is planning to launch such an exhibition on a regular basis in FY22.



Key Strengths and Opportunities

Strategic Location of Garmenting Unit

- Garment unit is spread over 26000+ sq. feet at Nethaji Apparels Park at Tirupur, Tamil Nadu
- Tirupur is also known as "Knitwear Capital' of India, accounting for around 90% of India's cotton Strategic Location of knitwear exports

Integrated Entire Textile Value Chain

- Garment Mantra controls the entire textile value chain from supplying yarn to the mills for Knitting, Dyeing, Printing, Compacting factories
- Exclusive facilities contracted for each process ensure company with supply of consistent quality fabrics / garments with effective control on costs as well

Wide Product Portfolio catering to Masses

- Garment Mantra has designed over 5000+ products catering to different ages, sizes, and segments – kids wear, men's wear, women's wear.
- In-house innovative design skills have helped the company in developing vast variety of products and stay ahead of competition
- Variety of fabrics knitted, blended, 100% polyester, 100% cotton, 100% knitted cotton, non-allergenic natural fiber, ecofriendly

Experienced Management Team

- Managed by a team of highly experienced and senior members with exposure in Textile Industry
- Dynamic leadership of the Management has been instrumental in the growth strategy and future plans of Garment Mantra

Adaptive Business Strategy

- Garment Mantra has adopted Innovative Strategies to stay ahead of the competition – sourcing of surplus fabrics of international quality to give it cost competitiveness
- Recently it has started manufacturing very affordable Face Masks & Cotton PPE Kits to cope up with the demand arising from prevailing COVID-19 pandemic.

Fabric Sourcing

- Rich experience in the Textile Industry, the company has always taken efforts to remain ahead of its competition
- Fabric remains an integral part for success of any garment / apparel player – the company has adopted innovative methods for sourcing of fabrics meeting the good quality, the latest fashion trend, and at a competitive price in the domestic market
- The company has started sourcing surplus fabrics from manufacturers of leading international brands & from the domestic market for trading fabrics and also making its own garments
- Cost competitiveness surplus fabrics are cost effective as compared to earlier traditional sourcing giving it a pricing advantage of ~10-15%

Strategy has given substantial impetus to both trading and garment business of the company – thereby maintaining an edge over its contemporaries



Growth Drivers



Abundance of raw material



Presence of entire value chains



Competitive manufacturing costs



Availability of skilled manpower



Large and growing domestic market



Rising per capita income, higher disposable incomes and preference for brands



Organized retail landscape and e-commerce



Increased focus on technical **textiles** due to growth of end-user industries such as automotive, healthcare, infrastructure, and oil and petroleum





Robust Manufacturing Infrastructure



Knitting: We utilize the latest and advanced technology machineries to knit the fabrics like Reiter, Mayer & Cie to produce various qualities of circular knitted fabrics right from 100 gsm to 400 gsm.



Dyeing: Dyes and chemicals only from well reputed large-scale manufacturers and we ensure our fabric quality and standards at every stage with our advanced laboratory and experienced technicians.



Garment Stitching:
Garment sewing unit
is done with proper
lighting, good floor space
and amenities. Legal
and statutory norms with
respect to social systems
and physical facilities are
provided



Printing: All over print on knitted fabric using multi-color rotary printing machine Stormac for reactive, pigment and discharge prints



Embroidery:
Computerized multi
head embroidery
machines to make
chain, loop stitch and
chenneli designs up to
8-9 colors on Japanese
make machine like
Barudan & Tajima

Digitalization initiative

WhatsApp

Broadcast with the customers database

Twitter

Through tweets we make the brand reach

YouTube

Making audience engagement through videos





Facebook

Reach the customers through post and video



Instagram

Make the customers to know about out brand through post and video



LinkedIn

Increasing the connection using LinkedIn



Industry Overview

The domestic textiles and apparel industry contribute 5% to India's GDP, 7% of industry output in value terms, and 12% of the country's export earnings. India is the 6th largest exporter of textiles and apparel in the world.

The textiles and apparel industry in India is the 2nd largest employer in the country providing direct employment to 45 million people and 100 million people in allied industries.

According to ICRA, the outlook for India's textile industry in FY2022 looks stable. Cotton spinning and apparel exports could increase by 15-20% in the upcoming financial year. Fabrics and domestic apparel segments could grow

between 30% and 35% and 35% and 40%, respectively

Technology is expected to play a crucial role in reviving the Indian textile sector. The industry is expected to witness a wave of innovation with automation and artificial intelligence in textile machinery.

Remarkable advances backed by solid domestic consumption and healthy export demand is expected to boost the Indian textile industry. Moreover, the gradual economic growth and adaptation to the new normal amid the pandemic have given rise to higher disposable incomes, further leading to the surge in demand for products, thereby creating a larger domestic market.

Source: https://www.investindia.gov.in/sector/textiles-apparel



Advantages offered by India to the textile industry

income level is expected to drive demand in the textile industry. Growth in building and construction will continue to raise demand for non-clothing textiles

Competitive advantage:

India has an abundant availability of raw materials such as cotton, wool, silk and jute. It also enjoys a comparative advantage in terms of skilled manpower and cost of production.



Policy support: 100% FDI (automatic route) is allowed in the Indian textile sector. To boost exports, free trade with ASEAN is permitted. In 2020, the New Textile Policy is expected to be released by the Ministry of Textiles. The aim is to develop a competitive textile sector that is modern, sustainable and inclusive with special focus on manufacture of apparel and garment, technical textiles, manmade fibre products and exports while maintaining its pre-eminent position in the handicrafts and handlooms sectors.



Increasing investments:

Huge Investments are being made by the government under the Scheme for Integrated Textile Parks (SITP) (US\$ 184.98 million) and Technology Upgradation Fund Schemes (TUFS) (US\$ 961.11 million released during 2015-16 to 2019-20) to encourage more private equity and to train workforce.





Awards & Recognition



Mr. Prem Aggarwal:
Abdul Kalam Award for Best Entrepreneur



Mrs. Ashmitha Aggarwal:
Youngest Successful Business Women Award

Business Rationale



Curate products are basically to cater the larger segment of population of the country i.e. middle class/lower middle class thus the market is huge

Continuous technology upgradation as per changing fashion trends

Presence across India through various distribution channels Moving away from traditional sourcing of fabric and instead using surplus fabric which is more cost effective (and environmentally friendly)

Strong manufacturing capabilities with lowest cost.



Versatile and open to adopting the everchanging business dynamics and launching new products

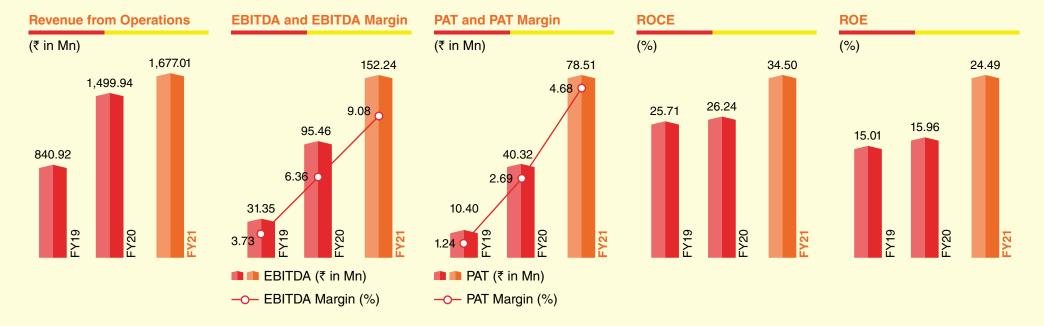
Quarterly Performance Q2 FY22 vs Q2 FY21

Particulars (₹ MN)	Q2 FY 22	Q2 FY 21
Revenue from Operations	328.06	235.81
Other Income	0.39	0.54
Total Revenue	328.45	236.34
Total Expenses	306.28	220.53
EBITDA	26.94	20.69
EBITDA Margin (%)	8.20%	8.75%
Depreciation	0.71	0.62
Finance Cost	4.07	4.26
PBT with Exceptional Item	22.17	15.82
Exceptional Items		
PBT	22.17	15.82
Current Tax	5.76	5.03
Tax	5.76	5.03
PAT	16.40	10.79
Other comprehensive profit / loss		
Net PAT	16.40	10.79
PAT Margin %	4.99%	4.56%
Diluted EPS	1.63	1.76



- Revenue from Operations has increased by 39.12% from ₹235.81 Mn in Q2 FY21 to ₹328.06 Mn in Q2 FY22 mainly led by demand surge for all our products and better price realizations.
- The EBITDA has increased by 30.22% from ₹20.69 Mn in Q2 FY 21 to ₹26.94 Mn in Q2 FY22 due to better realizations and effective cost management practices.
- Net profit has increased by 52.07% from ₹10.79 Mn in Q2 FY21 to ₹16.40 in Q2 FY22.
- Consolidate EPS for Q2 FY 22 is ₹1.63 per share (of the face value of ₹10 Each) as compared to ₹1.76 per share in Q2 FY21.

Financial Profile



- Revenue from operations increased by 11.81% from ₹1,499.94 Mn in FY20 to ₹1,677.011 Mn in FY21 mainly due to expanded deals volumes and increase in the item Mix.
- EBITDA increase by 59.48% from ₹95.46 Mn in FY20 to ₹152.24 Mn in FY21 mainly due to increase in the working efficiency and cost reduction.
- EBITDA margins have increased and reported at 9.08% in FY21 versus 6.36% in FY20
- Finance cost has increased by 12.24% from 31.50 Mn in FY20 to 35.35 Mn in FY21.

- Net Profit stood at ₹78.51 Mn in FY21, compared to ₹40.32 Mn in FY20.
- Consolidate EPS for FY 21 is ₹7.82 per share (of the face value of ₹10 Each) as compared to ₹14.98 per share in FY21.
- Fixed Assets have grown by 8.37% from 78.71 Mn in FY20 to 85.30 Mn in FY21 due to addition of capacities.
- Borrowings (LT+ST) have grown marginally by 11.06% from 351.83 Mn in FY20 to 390.77 Mn in FY21
- Debt to Equity have reduced from 1.36 in FY20 compared to 1.18 in FY21



Consolidated Profit & Loss

Particulars (₹ MN)	FY19	FY20	FY21
Revenue from Operations	840.92	1,499.94	1,677.01
Other Income	0.27	1.37	1.86
Total Revenue	841.19	1,501.31	1,678.87
Total Expenses	826.15	1,444.25	1,569.02
EBITDA	31.35	95.46	152.24
EBITDA Margin (%)	3.73%	6.36%	9.07%
Depreciation	2.06	6.90	7.04
Finance Cost	14.25	31.50	35.35
PBT with Exceptional Item	15.04	57.06	109.85
PBT	15.04	57.06	109.85
Tax	4.64	16.75	31.35
PAT before Minority Interest	10.40	40.32	78.51
PAT	10.40	40.32	78.51
PAT Margin %	1.24%	2.69%	4.68%
Other Comprehensive Income / (Loss)		-1.00	-1.14
Total Comprehensive PAT	10.40	39.32	77.37
Diluted EPS	3.86	14.98	7.82





Consolidated Balance Sheet

Assets (₹ MN)	FY19	FY20	FY21
ASSETS			
Tangible Assets	21.57	60.15	64.81
Loans & Advances	4.92	11.71	13.14
Deposits		0.06	0.06
Other Financial Asset	3.51	-	-
Deferred Tax Assets		1.50	2.01
Other Non-Currents Assets	0.98	5.29	5.29
Total Fixed Assets	30.97	78.71	85.30
CURRENT ASSETS			
Inventories	175.66	559.41	495.16
Current Investment			-
Trade Receivable	88.27	238.63	329.56
Cash & Cash Equivalent	0.96	8.06	13.87
Short term loans and Advances	4.59	22.41	19.93
Other Financial Asset		-	-
Other Current Assets	6.88	16.40	12.09
Total Current Assets	276.37	844.91	870.60
Total	307.35	923.62	955.90

Consolidated Balance Sheet

Liabilities (₹ MN)	FY19	FY20	FY21
SHAREHOLDERS FUND			
Share Capital	26.92	26.92	100.38
Reserve and Surplus	42.34	65.59	220.00
Money Received against Share Warrant	-	84.21	
Non-Controlling Interest	-	75.93	0.21
Total Shareholders Fund	69.26	252.66	320.59
Minority Interest	-	-	-
NON-CURRENT LIABILITIES			
Long term Borrowing	44.12	82.10	96.06
Other Financial Liabilities		-	-
Deferred Tax Liabilities	0.54	-	-
Other Long-term Liabilities		2.79	4.26
Long Term Provision		-	-
Total Non-Current Liability	44.66	84.89	100.32
CURRENT LIABILITIES			
Short Term Borrowing	121.65	266.93	290.45
Trade Payable	54.90	294.78	202.89
Other Current Liabilities	10.13	3.99	5.39
Other Financial Liabilities			
Short Term Provision	6.75	20.37	36.25
Current Tax Liabilities			
Total Current Liabilities	193.42	586.07	534.99
Total	307.35	923.62	955.89



Forward Looking Strategies & Guidance

The management expects the revenue to grow at 15-20% for the year FY22 through addition of new products and Retail Stores.

The management expects to report growth in the Revenue and EBIDTA margin by 15-20% and 35-40% in FY22 compared to FY21.

The increase in the margins would be due to increase in the Product mix and Q1 FY22 Earnings Update Operational efficiency.

The interest from smaller cities has prompted Price Mantra to look at opening additional Tier II & Tier III stores. It has already signed deals to open stores in cities such as Coimbatore & Tirupur

GGML is planning to launch 12-16 retail Outliers under the Retail arm "Price Mantra" stores in FY22 on its own stores or the franchising model.









Giving back to the Society

- 1. Blood donation is a human duty for all of us. Garment Mantra consider blood donation as one of its prime responsibilities while the others are "Manufacturing of Garments" and "Tree Plantation." Blood donation is the big contribution in the whole life of people. By organizing such blood donation camps Garment Mantra helps to enrich the capacity of blood banks. The blood donation camps which are organized by Garment Mantra have become a message of great honor and strong spread to the community.
- 2. As said earlier "Tree Plantation" is one of the prime responsibilities of Garment Mantra. Garment Mantra has taken the proactive steps in undertaking the green initiatives and also supporting green initiatives like "Vanathukkul Tirupur". Garment Mantra care about planting trees in a sustainable and environmentally-conscious way. Garment Mantra believes strongly that tree-planting can and will make a valuable contribution to the fight against global climate change.









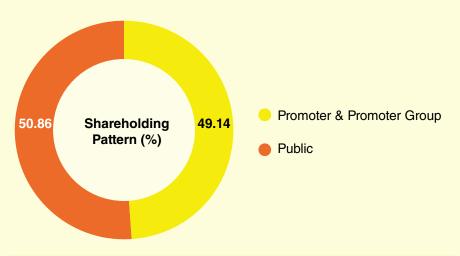
Shareholding Pattern & Market Indicators

Shareholding Pattern (%)

	n September 2021		
Category of Shareholder	No of shareholders	No of shares held	
(A) Promoter & Promoter Group	5	4,932,375	49.14%
(B) Public	745	5,106,030	50.86%
Grand Total	750	10,038,405	100.00%

Market Indicator

Category of Shareholder	As on September 2021
No of Equity shares	10,038,405
Face Value (INR)	10.00
Market Price (30/09/2021)	154.30
52 weeks high / low (In INR)	227/38
Market Cap (in Mn)	1,548.93







Thank you

For further information on the Company, please visit www.Junctionfabrics.in

Lakshmi Priya. K
Company Secretary

Garment Mantra Lifestyle Ltd.

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Contact: +91 421 4333896

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