



SVA India Limited

CIN : L51909MH1981PLC281775

Reg Off: 162-C Mittal Tower, 16th Floor, Nariman Point, Mumbai – 400 021

Website: www.svaindia.com Email: info@svaindia.com, Tel: 91-22-22886789/98 Fax: 91-22-22886855

Date-07-11-2023

To,

The Manager,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Dalal Street, Fort,
Mumbai - 400 001

Re : BSE Code: 531885

Sub : Outcome of the Board Meeting

Dear Sir / Madam,

This is to inform that the Board of Directors of SVA India Ltd at its meeting held on Tuesday, November 07, 2023 *inter alia*, has considered and approved the following:

1. Unaudited Financial Results for the quarter & half year ended September 30, 2023 along with the Limited Review Report thereon.
2. Other Agendas with permission of chair

The meeting of Board of Directors commenced at 11.00 a.m. and concluded at 12.50 p.m.

You are requested to kindly take the same on your record.

Thanking You,

For SVA India Limited

RAKHI
ABHINAV
GUPTA

Digitally signed
by RAKHI
ABHINAV GUPTA
Date: 2023.11.07
12:54:51 +05'30'

Rakhi Gupta

Director

DIN: 08150291

SVA INDIA LIMITED

CIN: L51909MH1981PLC281775

Registered Office : 162-C, Mittal Tower, 16th floor, Nariman Point, Mumbai - 400021.

(₹ in Lakhs)

Standalone Statement Of Financial Results For The Quarter And Half Year Ended 30th September, 2023

Sr. No.	Particulars	Quarter ended on			Half Year ended on		Year ended on
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
(a)	Other Operating Income	7.94	18.48	299.97	26.41	329.89	358.00
(b)	Other Income	5.43	9.66	14.39	15.09	14.39	31.13
	Total Income (a+b)	13.37	28.14	314.35	41.50	344.27	389.12
2	Expenditure						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	0.08	-	279.89	0.08	279.89	291.49
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	13.08	5.90	0.00	18.98	4.88	9.65
(d)	Employees benefits expenses	1.76	1.76	1.42	3.52	2.55	6.78
(e)	Finance Costs	20.59	10.54	29.51	31.13	57.00	84.75
(f)	Depreciation, Amortization & Depletion Expenses	(0.26)	2.66	0.58	2.39	0.79	5.31
(g)	Other Expenses	1.82	28.53	59.44	30.35	63.74	105.64
	Total Expenditure (a to d)	37.07	49.38	370.85	86.45	408.86	503.63
3	Profit / (Loss) before exceptional items and tax(1-2)	(23.70)	(21.24)	(56.49)	(44.94)	(64.58)	(114.51)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(23.70)	(21.24)	(56.49)	(44.94)	(64.58)	(114.51)
6	Tax Expense:						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	0.86	(0.36)	-	0.50	-	(1.44)
7	Profit / (Loss) for the period (5-6)	(24.56)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
9	Tax expenses of discontinuing operations	(24.56)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-	-
11	Profit / (Loss) before share of net profit / (loss) of investment accounted for using equity method, (7+10)	(24.56)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
12	Share of net profit / (loss) of investment accounted for using equity method	-	-	(96.07)	-	(96.07)	-
13	Profit / (Loss) after exceptional items and tax	(24.56)	(20.88)	(152.56)	(45.44)	(160.65)	(113.07)
14	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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	-	-	-	-	-	-
	Total other comprehensive income net of taxes	-	-	-	-	-	-
15	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(24.56)	(20.88)	(152.56)	(45.44)	(160.65)	(113.07)
16	Paid up Equity Share Capital (face value Rs.10 each, fully paid)	330.26	330.26	330.26	330.26	330.26	330.26
17	Other Equity						915.23
A2	Earning per equity share of Rs.2/- each						



(1) Basic	(0.74)	(0.63)	(4.62)	(1.38)	(4.86)	(3.42)
(2) Diluted	(0.74)	(0.63)	(4.62)	(1.38)	(4.86)	(3.42)
See accompanying note to the financial results:						

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS)
- 2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors
- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108-
- 4 Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- 5 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 6 Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites of
- 7 Fair valuation of Investments are done by the Managements of the company according to Finaical Statements.

For and On behalf of Board
For SVA INDIA LIMITED.

Rakhi Gupta
RAKHI GUPTA

Director & Chairperson

DIN: 08150291



Place: Mumbai

Date: November 7th 2023

Statement of Assets and Liabilities (Standalone- Ind AS compliant)		
Particulars	₹ in Lakhs	
	As at September 30, 2023	As at March 31, 2023
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	10.24	23.76
b) Financial assets		
i) Deposits	212.21	212.21
ii) Investments	2,644.92	2,944.16
c) Deferred Tax Assets (Net)	14.16	14.66
d) Other Non Current Assets	15.36	15.36
Total Non Current assets	2,896.89	3,210.15
Current assets		
a) Inventories	19.28	38.26
b) Financial Assets	-	-
i) Investments	2.22	2.22
ii) Trade Receivables	30.40	32.86
iii) Cash and Cash Equivalents	3.12	3.46
v) Loans	0.81	0.22
c) Current Tax Assets	25.65	9.78
Total	81.46	86.80
TOTAL ASSETS	2,978.35	3,296.95
EQUITY AND LIABILITIES		
I] EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	570.55	915.23
TOTAL EQUITY (a+ b)	900.81	1,245.49
II] LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liabliiy		
A) Borrowings	1,450.79	1,422.39
ii) Provision	-	-
b) Current Liabilities		
i) Financial Liabliiy		
A) Trade Payables	318.45	318.45
B) Borrowings	-	-
ii) Other Current Liabilities	308.29	302.55
iv) Current Tax Liabilities (Net)	0.01	8.06
TOTAL LIABILITIES (a+ b)	2,077.55	2,051.46
Total Equity and Liabilities	2,978.35	3,296.95
	-0.00	-0.00



Cash Flow Statement For The Year Ended 30th September, 2023

Particulars	30-09-2023 (₹ in Lakhs)	31-03-2023 (₹ in Lakhs)
Cash Flow From Operating Activities		
Net Profit/(Loss) Before Taxation & Extra Ordinary Item	(44.94)	(114.51)
Adjustment For		
Add: Depreciation	2.39	5.31
Add: Finance Cost	31.13	84.75
Less: Interest Receivable	-	-
Less: Dividend Income	-	(0.04)
Less: Profit on sale of Assets	-1.59	-
Operating Profit Before Working Capital Changes	(13.02)	(24.48)
Adjustment for:		
(Increase)/Decrease in Inventories	18.98	9.65
(Increase)/Decrease in Trade Receivables	2.46	1.08
(Increase)/Decrease in Investments	-	1.41
(Increase)/Decrease in Short term Loans and Advances	(0.59)	7.09
(Increase)/Decrease in Current Tax Assets	(15.86)	0.33
Increase/(Decrease) in Trade Payables	-	(25.44)
Increase/(Decrease) in Short term borrowings	-	-
(Increase)/(Decrease) in Other Current Liabilities	5.75	295.86
Increase/(Decrease) in Current Tax Liabilities	(8.05)	(2.24)
Sub Total of working capital adjustments	2.69	287.74
Cash Generation From Operations	(10.33)	263.26
Direct Taxes Paid	-	(4.00)
Net Cash From Operating Activities	(10.33)	259.26
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	(17.80)
Sale of Fixed Assets	12.72	-
Deposits Received	-	(0.01)
Interest Receivable	-	-
Dividend	-	0.04
Net cash from/(in used) in investing activities(B)	12.72	(17.77)
Cash Flow From Financial Activities		
Finance Cost	28.39	(84.75)
Proceeds from Borrowings	(31.13)	(193.05)
Net cash flow from financing activities (C)	(2.73)	(277.80)
Net increase in Cash and Cash equivalent (A+B+C)	(0.34)	(36.31)
Cash & Cash equivalent at the beginning of the year	3.46	39.77
Cash & Cash equivalent at the end of the year	3.12	3.46
Components of Cash and Cash equivalent		
Cash on Hand	0.54	0.48
With Banks-		
On current account	2.57	2.98
On deposit account	-	-
Total Cash and Cash Equivalent	3.12	3.46
	0.00	0.00



SVA INDIA LIMITED

CIN: L51909MH1981PLC281775

Registered Office : 162-C, Mittal Tower, 16th floor, Nariman Point, Mumbai - 400021.

(₹ in Lakhs)

Consolidated Statement Of Financial Results For The Quarter And Half Year Ended 30th September, 2023

Sr. No.	Particulars	Quarter ended on			Half Year ended on		Year ended on
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
(a)	Other Operating Income	7.94	18.48	299.97	26.41	329.89	358.00
(b)	Other Income	5.43	9.66	14.39	15.09	14.39	31.13
	Total Income (a+b)	13.37	28.14	314.35	41.50	344.27	389.12
2	Expenditure						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	0.08	-	279.89	0.08	279.89	291.49
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	13.08	5.90	0.00	18.98	4.88	9.65
(d)	Employees benefits expenses	1.76	1.76	1.42	3.52	2.55	6.78
(e)	Finance Costs	20.59	10.54	29.51	31.13	57.00	84.75
(f)	Depreciation, Amortization & Depletion Expenses	(0.26)	2.66	0.58	2.39	0.79	5.31
(g)	Other Expenses	1.82	28.53	59.44	30.35	63.74	105.64
	Total Expenditure (a to d)	37.07	49.38	370.85	86.45	408.86	503.63
3	Profit / (Loss) before exceptional items	(23.70)	(21.24)	(56.49)	(44.94)	(64.58)	(114.51)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(23.70)	(21.24)	(56.49)	(44.94)	(64.58)	(114.51)
6	Tax Expense:						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	0.50	(0.36)	-	0.50	-	(1.44)
7	Profit / (Loss) for the period (5-6)	(24.20)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
9	Tax expenses of discontinuing operations	(24.20)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-	-
11	Profit / (Loss) before share of net profit / (loss) of investment accounted for using equity method, (7+10)	(24.20)	(20.88)	(56.49)	(45.44)	(64.58)	(113.07)
12	Share of net profit / (loss) of investment accounted for using equity method	-	-	(96.07)	-	(96.07)	-
13	Profit / (Loss) after exceptional items and tax	(24.20)	(20.88)	(152.56)	(45.44)	(160.65)	(113.07)
14	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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	-	-	-	-	-	-
	Total other comprehensive income net of taxes	-	-	-	-	-	-
15	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(24.20)	(20.88)	(152.56)	(45.44)	(160.65)	(113.07)
16	Paid up Equity Share Capital (face value Rs.10 each, fully paid)	330.26	330.26	330.26	330.26	330.26	330.26



17	Other Equity							1,245.49
A2	Earning per equity share of Rs.2/- each							
	(1) Basic	(0.73)	(0.63)	(4.62)	(1.38)	(4.86)	(3.42)	
	(2) Diluted	(0.73)	(0.63)	(4.62)	(1.38)	(4.86)	(3.42)	
See accompanying note to the financial results:								

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS)
- 2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of
- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108-
- 4 Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- 5 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 6 Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites
- 7 Fair valuation of Investments are done by the Managements of the company according to Finaicial Statements.

For and On behalf of Board
For SVA INDIA LIMITED

Rakhi Gupta
RAKHI GUPTA
Director & Chairperson
DIN: 08150291



Place: Mumbai
Date: November 07, 2023

Consolidated Statement of Assets and Liabilities (Consolidated- Ind AS compliant)		
Particulars	₹ in Lakhs	
	As at September 30, 2023	As at March 31, 2023
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	10.24	23.76
b) Financial assets		
i) Deposits	212.21	212.21
ii) Investments	2,644.92	2,944.16
c) Deferred Tax Assets (Net)	14.16	14.66
d) Other Non Current Assets	15.36	15.36
Total Non Current assets	2,896.89	3,210.15
Current assets		
a) Inventories	19.28	38.26
b) Financial Assets		
i) Investments	2.22	2.22
ii) Trade Receivables	30.40	32.86
iii) Cash and Cash Equivalents	3.12	3.46
v) Loans	0.81	0.22
c) Current Tax Assets	25.65	9.78
Total	81.46	86.80
TOTAL ASSETS	2,978.35	3,296.95
EQUITY AND LIABILITIES		
I] EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	570.55	915.23
TOTAL EQUITY (a + b)	900.81	1,245.49
II] LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liablitiy		
A) Borrowings	1,450.79	1,422.39
ii) Provision	-	-
b) Current Liabilities		
i) Financial Liablitiy		
A) Trade Payables	318.45	318.45
B) Borrowings	-	-
ii) Other Current Liabilities	308.29	302.55
iv) Current Tax Liabilities (Net)	0.01	8.06
TOTAL LIABILITIES (a + b)	2,077.55	2,051.46
Total Equity and Liabilities	2,978.35	3,296.95
	-0.00	-0.00



Consolidated Cash Flow Statement For The Year Ended 30th September, 2023

Particulars	30-09-2023 (₹ in Lakhs)	31-03-2023 (₹ in Lakhs)
Cash Flow From Operating Activities		
Net Profit / (Loss) Before Taxation & Extra Ordinary Item	(44.94)	(114.51)
Adjustment For		
Add: Depreciation	2.39	5.31
Add: Finance Cost	31.13	84.75
Less: Interest Receivable	-	-
Less: Dividend Income	-	(0.04)
Less: Profit on sale of Assets	(1.59)	-
Add: Dimunition in Value of Investements	-	-
Operating Profit Before Working Capital Changes	(13.02)	(24.48)
Adjustment for:		
(Increase)/Decrease in Inventories	18.98	9.65
(Increase)/Decrease in Trade Receivables	2.46	1.08
(Increase)/Decrease in Investments	-	1.41
(Increase)/Decrease in Short term Loans and Advances	(0.59)	7.09
(Increase)/Decrease in Current Tax Assets	(15.86)	0.33
Increase/(Decrease) in Trade Payables	-	(25.44)
Increase/(Decrease) in Short term borrowings	-	-
(Increase)/(Decrease) in Other Current Liabilities	5.75	295.86
Increase/(Decrease) in Current Tax Liabilities	(8.05)	(2.24)
Sub Total of working capital adjustments	2.69	287.74
Cash Generation From Operations	(10.33)	263.26
Direct Taxes Paid	-	(4.00)
Net Cash From Operating Activities	(10.33)	259.26
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	(17.80)
Sale of Fixed Assets	12.72	-
Purchase/ Sale of Investment	-	-
Adjustment For fair value of Investments	-	-
Loans	-	-
Deposits Received	-	(0.01)
Interest Receivable	-	-
Dividend	-	0.04
Net cash from / (in used) in investing activities(B)	12.72	(17.77)
Cash Flow From Financial Activites		
Finance Cost	28.39	(84.75)
Proceeds from Borrowings	(31.13)	(193.05)
Net cash flow from financing activities ('C)	(2.73)	(277.80)
Net increase in Cash and Cash equivalent (A+B+C)	(0.34)	(36.31)
Cash & Cash equivalent at the beginning of the year	3.46	39.77
Cash & Cash equivalent at the end of the year	3.12	3.46
Components of Cash and Cash equivalent		
Cash on Hand	0.54	0.48
With Banks-		
On current account	-	-
On deposit account	2.57	2.98
Total Cash and Cash Equivalent	3.12	3.46
	0.00	0.01





Independent Auditor's Review report on interim financial results of SVA INDIA LIMITED Pursuant to the regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and half year ended 30th September 2023.

To
Board of Directors
SVA NDIA LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of SVA INDIA LIMITED. ("the company") for the Quarter and half year ended 30th September 2023 ("the Statement") and year to date results for the period from 1st April 2023 to 30th September 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 Review of Interim Financial Information performed by the Independent Auditors of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audited accordingly, we do not express an audit opinion.
4. 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 recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practice and policies, has not disclose 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 Agrawal Jain & Gupta
ICAI Firm Registration Number: 013538C
UDIN: 23199969BGTBWH8403
Digitally signed by
Sarwan Kumar Prajapati
Date: 2023.11.07 12:41:52
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CA Sarwan Kumar Prajapati
Partner
Membership Number: 199969
Place of Signature: Mumbai
Date: 7th November 2023



Independent Auditor Review Report on unaudited quarterly Consolidated Financial Results of SVA INDIA LTD Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended and half year ended 30th September 2023.

To Board of Directors SVA INDIA Ltd.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SVA INDIA Ltd (“the company”) comprising its Joint venture for the Quarter and half year ended 30th September 2023 (“the Statement”) and year to date results for the period from 1st April 2023 to 30th September 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the Independent Auditors of the entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned below
 - Joint Venture - Equity shares in Aussee Oats India Limited – 49.99%
 - Joint Venture - Aussee Oats Milling Pvt Ltd (Shri Lanka) - 49.99%
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 recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practice and policies, has not disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta

ICAI Registration No.: 013538C

UDIN: 23199969BGTBWI4849

Sarwan Kumar
Prajapati

Digitally signed by
Sarwan Kumar Prajapati
Date: 2023.11.07
12:41:02 +05'30'

CA Sarwan Kumar Prajapati

Partner:

Membership No.: 199969

Date: 7th November 2023.