Ref: JSL/2019-20/05

Date: March 14, 2020

BSE Limited.
Phiroze Jeejeeboy Towers,
Dalal Street, Fort.
Mumbai 400 001.

BSE Scrip Code: 513250

National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor.
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East).
Mumbai 400 051.

NSE Scrip Symbol: JYOTISTRUC

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on March 14, 2020.


Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors (Resolution Professional “RP”) of the Company, at their meeting held today i.e. March 14, 2020 has inter alia considered and approved the Unaudited Financial Results together with Limited Review Report for the Quarter and Nine Months ended December 31, 2018

Kindly acknowledge the receipt and update the same in your records.

Thanking You.

Yours Faithfully,

For Jyoti Structures Limited

Vandana Garg
Resolution Professional in the matter of Jyoti Structures Limited
IP Registration Number: IBBI/IPA-001/IP-P00025/2016-17/10058

Works: 2351134 52A/53A, ‘D’ Road, Satpur, Nashik 422007. Tel. (91-253) 2351091-4 Fax: (91-253) 2351134
1037/1046, Urla Ind. Area, Rai/pur 493 221. Tel. (91-771) 2324567 Fax: (91-771) 2324767
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The above results have been approved by the board at their meetings held on March 14, 2020. The Statutory Auditors of the Company have carried out the limited review for the nine months ended December 31, 2016.</td>
</tr>
<tr>
<td>2</td>
<td>The statement includes the unaudited figures / amounts for the year ended on date in respect of its eleven branches at Bangladesh, Bhutan I, Bhutan II, Kenya, Tanzania, Tajikistan, Georgia, Rwanda, Tunisia, South Africa and Uganda; unaudited figures for the period till December 31, 2017 in respect of its three branches at Dubai, Egypt, and Kuwait. During 2017-18, the company had incorporated financial statements of five branches for the period till December 31, 2017. During the current year, unaudited financial statements for 2018-19 is available, however details w.r.t intervening period from 01.01.2018 to 31.03.2018 is not available and hence net operating difference aggregating to Rs. 356.49 lacs have been debited to reserves and surplus in the absence of documentary supportings of the transactions, the branch accounts are incorporated in the above statement based on the transactions available in the books of the branches maintained in the Tally accounting package of the respective branches.</td>
</tr>
<tr>
<td>3</td>
<td>The Company adopted Indian Accounting Standards (‘Ind AS’) from 1st April, 2016 and accordingly this financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 “Interim Financial Reporting” prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India.</td>
</tr>
<tr>
<td>4</td>
<td>The Company is in the business of execution of projects related to power transmission and as such there are no separate reportable operating segments as defined by Ind AS 108 “Operating Segments”</td>
</tr>
<tr>
<td>5</td>
<td>The_Company has been reclassified as Non-Performing Assets (NPA) by all lenders, interest has been provided for in the books of accounts based on Master Restructuring Agreement (MRA) entered into with the lenders on September 29, 2014, wherein bank statements are not available.</td>
</tr>
<tr>
<td>6</td>
<td>In view of uncertain nature of projects, complex situations, performance issues, deterioration in client relationship, delays in contracts, termination of contracts, probability of liquidation damages, unsatisfied or unaccepted claims, BIG invocations, arbitration, disputes, non-availability of balance confirmation from clients, penalties etc., there may be a probability of substantial write down of the receivable on completion of reconciliations.</td>
</tr>
<tr>
<td>7</td>
<td>Previous period figures have been re arranged, re grouped, re-calculated and re-classified wherever necessary.</td>
</tr>
</tbody>
</table>

**JYOTI STRUCTURES LIMITED**

**REGD. OFFICER VALENCIA CHAMBERS 5/F. NEW Link Road
Oshiwara Annex (West) Mumbai - 400 053 Corporate Identity Number: L-62/20/90/14/AB/CR/11/1194**

Tel: 022-61021001 fax: 022-61021143, e-mail: mumba@jol.co.in

**Place:** MUMBAI **Date:** 14/03/2020

**By Order of the Board of Directors**

**M. Venkadesan**

**Chairman Professional**

**Registration No:** IBBI/PA-0615P-P00005/2016-2017/10058
Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of JYOTI STRUCTURES LIMITED for the Quarter and Nine month ended on December 31, 2018 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS OF
JYOTI STRUCTURES LIMITED

1. We were engaged to review the accompanying Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2018 (herein after referred to as "the Statement" and initialled for the purpose of identification) of Jyoti Structures Limited ("the Company") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The Statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been has been prepared in accordance with the recognition and measurement principles 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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

The Hon'ble National Company Law Tribunal, Mumbai ("NCLT") on July 4, 2017 admitted the Corporate Insolvency Resolution Process ("CIRP") application filed against the Company and appointed Ms. Vandana Garg as the Interim Resolution Professional in terms of the Insolvency and Bankruptcy Code, 2016 ("Code"). Further, the Committee of Creditors constituted during the CIRP has confirmed appointment of Ms. Vandana Garg as the Resolution Professional ("RP") to manage the affairs of the Company. In view of the pendency of the CIRP, the power and responsibilities of the Board of Directors shall vest with the RP under the provisions of the Code.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Because of the matters described below in paragraph 3 below, we were not able to obtain sufficient appropriate audit evidence to provide basis for conclusion on the statement.
3. Basis for Disclaimer of Conclusion

i) The management has prepared these Unaudited Standalone Financial Results on a going concern basis in spite of following facts and circumstances:
   a) The company has reported loss after tax of INR 111,982.46 lakhs during the nine months ended on 31st December 2018;
   b) The net-worth of the company has been fully eroded and is INR (-) 667,410.36 Lacs as at 31st December 2018;
   c) There are minimal operations at plants at Nashik and Raipur during the current financial year and revenue activities have also stopped on the same, except for a few sites;
   d) Legal proceedings are pending before various Judicial Authorities seeking claims / compensations;
   e) Claims for default of requirements of various statutes, listing agreement / SEBI LODR have been made by the regulators / exchanges.

The above mentioned conditions cast significant doubt about the Company's ability to continue as a going concern. The Company may be unable to discharge its liabilities in the normal course of business and adjustments may have to be made to reflect the situation that assets may need to be realized other than in the normal course of business and at amounts which could differ significantly from the amounts at which they are currently recorded in the balance sheet. The Hon’ble NCLT pursuant to application filed under CIRP had passed order dated March 27, 2019 approving a plan for resolution of the company, which shall, amongst others, require giving effect to changes in the reported amount of assets and liabilities, the effect of which shall be taken in the books upon fulfilment of conditions precedent as per the plan. Accordingly, the financial results do not include any adjustment which may arise from giving effect to the approved plan. Further, the effect of the process of claims reconciliation has not been fully taken in the financial results, which have been further disclosed in Note No. 3 in the standalone financial results. Due to these conditions at the date of this report, we are unable to ascertain the impacts of the same on the unaudited standalone financial results.

ii) Upto December 2017 the company was using SAP and thereafter due to non-availability of access and other factors, the company has migrated the entire data from April 2017 on standalone Tally software. The same is not integrated with other modules such as Inventory, HR, Production, Sales etc. which is a serious control lapse in our view considering the size and nature of business of the company.

Further, the data have been migrated from SAP dump to Tally of which no independent migration / system audit have been carried out. In view of these control issues, we are unable to comment on the impact, if any, these may have on these standalone financial results.

iii) There was “disclaimer of opinion” in the audit report for the financial year ended 31.03.2018 and no details/ documents provided to us with respect to opening balances, for which disclaimer were issued and hence we are unable to verify the same during current period as well.

iv) There are debits and credits aggregating to Rs.16.98 lacs and Rs.1.60 lacs respectively in bank statements, no details w.r.t the said entry in bank statement was made available to us and the Company has not taken the effect the same in books of accounts.

In the absence of details, we are unable to comment on the effect of the credit entry in the financial statements of the Company.
v) The financial statements and other details in respect of various subsidiaries, associates and joint ventures of the company are not available due to which we are unable to comment on the impact it may have on the carrying amount and the impairment, if any, in respect of investments, loans, advances, receivables and payable, the requirement of provisioning for guarantees provided, disclosures for liabilities crystallized or contingent.

vi) Revenue from operations of Rs. 8747.31 lacs includes Revenue from operations pertaining to foreign branches of Rs. 8027.42 lacs, which is as provided by the management and no details are made available w.r.t the same.

vii) There are no inventory records / stock ledger (being part of books of accounts) available due to which we are unable to trace / reconcile the movement in the same through purchase, sales, consumption etc. and comment on the provision, if any, required based on the condition and usability of the stocks. Further, the physical verification of inventories was not carried out during the quarter under review. In view of these, we are unable to comment on the impact, if any, on the unaudited standalone financial results.

vii) **In respect of its expenses:**

a) The details for cross checking the employee costs, such as employee wise HR data, grade, scale, attendance records, payroll details etc. are not available due to which we are unable to check the amount of Employee Costs debited to statement of profit and loss for the nine month ended December 31, 2018 amounting to Rs. 5743.36 lacs.

b) Similarly, the liability for statutory payments pertaining to employees such as Provident fund, Bonus, ESI, etc could not be checked.

c) The details, break up, working papers in respect of most of the amount of assets, liability income and expenses for the amount stated therein pertaining to the period prior to the initiation of CIRP are not available and hence we are unable to comment in respect of such balances / amounts appearing in the financial results.

d) In the absence of party wise details/ contracts of foreign receivables/payables (including of foreign branches), we are unable to verify the foreign exchange loss (nett of gain) of Rs. 3,870.12 lacs.

e) During the period ended September 30, 2018 Bank Guarantees encashed amounting to Rs. 16,840.18. Lacs have been charged off and Rs. 4474.23 Lacs have been debited to receivables for which the supporting documents / details were not made available and hence could not be verified.

In view of these details not being available, we are unable to comment, of the impact on the unaudited standalone financial results.

viii) **Statutory Dues / Compliances**

a) The working / reconciliation of returns filed for various statutory dues such as Excise, VAT, GST, TDS, Service tax, EPF, ESI, etc. are not available due to which we are unable to comment on the statutory compliances and whether the amounts are in agreement with the books or not and the consequential impact it may have on the unaudited standalone financial results.
b) The company has been regularly in default w.r.t. payment of interest to its lenders, payment of statutory dues to govt. authorities (GST, VAT, TDS, PF, ESI, Service Tax, Employee liabilities etc.), delay in workers' dues etc., which may entail interest / penalty etc. which is not ascertainable and hence not provided for. Further, in respect of periodic returns of GST to be filed, the company is filing Nil returns in few cases instead of taking the actual figures of sales, purchase etc. and determining the amount of tax due and payable, which may invite penal consequences, impact whereof we are unable to comment, in the absence of relevant details being available.

c) In respect of balances available with statutory authorities and input credits are subject to reconciliation, filing of return and admission by the respective statutory authorities and no provision has been made thus, we are unable to comment whether any provision for impairment in the value of such receivables is required.

ix) Revenue & Contracts and Trade Receivables

a) In the absence of any documentary evidence from the parties / customers for the continuation of live contracts, we are unable to comment on the status of the contracts and adjustment, if any, required for the same in the financial results. Further, the details of work in progress with the age, stage of completion, acceptability to customers, progress billing etc. are not available due to which we are unable to comment on the requirements of provision, if any, for WIP and income accrued but not due.

b) No detailed workings are available for the calculation of liquidated damages contractually leviable for delay in completion of contracts and the costs for Defect Liability Period (DLP) which are contractually required to be incurred for specified periods. In the absence of the working, we are unable to comment on provision, if any, required for the same.

c) During the quarter, the company has not provided for loss on future cost to complete ongoing work-in-progress. No supporting working for such estimate of cost to completion was provided to us for our verification. In absence of sufficient appropriate audit evidence of provision of loss on future cost to complete work-in-progress, we are unable to comment, if any provision for loss on future cost is required for the completion of the contract.

x) Identified non compliances of Companies Act

We are unable to comment on the impact, if any, of these identified non-compliances of the provisions of Companies Act, 2013 on the unaudited standalone financial results:

a) The Company has not appointed Internal Auditors as required by Section 138 of the Companies Act 2013;

b) The company has not provided for interest payable to Micro and Small Enterprises for the period under review;

c) The compliances w.r.t various filings with the Ministry of Corporate Affairs and entries / up-dation of various registers / forms as required under the Companies Act, 2013 have not been done;

d) There have been default in conduct of general meeting in a timely manner.
xi) Related Party

a) As at the quarter end, the company has outstanding advances / loans / ICD to parties (including related parties) for which the required documents providing the detail terms and conditions are not available due to which we are unable to comment on the recoverability and other aspects, including whether the same are prejudicial to the interest of the Company or not, of such loans / advances.

b) The company had given loans and advances to related parties including subsidiaries and joint ventures against which the aggregate amount receivable as on 31st December 2018 amounted to Rs. 34,201.14 Lacs. In the absence of the documents pertaining to such advances, confirmation of balances, financial statements / other information of these companies and independent evaluation of recoverability of these amounts, we are unable to comment on the adequacy of the adhoc provision of Rs. 30,235.30 Lacs made against such advances.

c) The company has accrued interest, rental and other income in respect of loans and advances given to and other transaction with related parties from whom no amounts have been recovered either on account of interest or principal. In the absence of the details being available, we are unable to comment on the amount of income accrued and the realisation thereof.

d) The basis / premise for determining the amount at which the transactions are being entered into with related parties till the period 4-July-2017 are not available and hence we are unable to comment on the reasonableness / genuineness of the same and the corresponding compliances of the Companies Act, 2013 in respect thereto.

xii) Details not available either fully or partially

a) In respect of the following items the same status is continued as was existing on March 31, 2017 or December 31, 2017 for which no details / documents are available, in the absence of which we are unable to comment on the impact on the same:
   a. Provision made for Impairment of Investments of Rs. 1647.77 Lacs; Advances to Related parties of Rs. 30,235.30 Lacs as at December 31, 2017 are continuing without any up-dation / reassessment thereto. In the absence of related working papers, we are unable to comment on the adequacy of such provisions;
   b. Provision for Onerous contracts – same provision continuing as on December 31, 2017 – Rs. 17 Crore; for which no details / basis is available;
   c. Unbilled Revenue of Rs. 48.45 Crore is continuing as such since 1-Apr-2017, the amount has slightly reduced from Rs. 52.42 Crore as on 1 Apr 2017. However, no details as to the party wise details, basis, work wise details etc. are available;
   d. Retainership Charges payable – Rs. 811.57 lacs;
   e. Director remuneration- Rs.163.13 lacs
   f. Dividend payable- Rs.17.70 lacs

b) The unaudited standalone financial results include the assets, liabilities, income and expenditure in respect of 11 branches out of total 14 branches for the nine month ended December 31, 2018 and in respect of 3 branches, balances are as on December 31, 2017. These statements have been included based on management accounts of these 14 branches.
The same are subject to changes on completion of audit. Further, in the absence of underlying details, we are unable to comment on the impact, it may have on the unaudited standalone financial results.

Amount w.r.t unaudited branches which are incorporated in financial statements are Total assets and liabilities of Rs.8666.51 and Rs.8271.36 respectively, Total Income of Rs. 8027.42 and Total Profit (Nett of losses) including Other Comprehensive Income of Rs.395.14 for the period ended December 31, 2018.

Further, the foreign currency exchange rates considered for translating the items in statement of profit and loss account is simple average of opening and closing during the year to date of reporting period, however daily moving average should have been considered for conversion of the same.

c) During 2017-18, the company had incorporated financial statements of five branches for the period till December 31, 2017. During current year, unaudited financial statements for 2018-19 is available, however details w.r.t intervening period from 01.01.2018 to 31.03.2018 is not available and hence nett opening difference aggregating to Rs. 390.58 lacs have been debited to Reserves and Surplus. This has also resulted in the corresponding period figures not being comparable.

d) We understand that the company had been subject to forensic audit, the report of which is not available for our perusal. In the absence of the same, we are unable to comment on the impact of the same, if any, on the standalone financial statements of the company.

e) In view of pending confirmations/reconciliation from certain banks and financial institutions for different types of accounts and loans including non-fund based limits, we are unable to comment on the impact, if any, on the financial statements arising out of such pending confirmations / reconciliation.

f) The Company is carrying Rs.860.59 lacs as prepaid expenses as on 31.12.2018 (Corresponding quarter Rs.1152.04 lacs) No details w.r.t the same made available and hence we are unable to check whether there the same has been adequately charged off or being carried forward.

xiii) Others:

a) The statement / confirmation for certain WCDL, Overdraft, External Commercial Borrowing, Term Loan, Bills, Hire Purchase, LC Devolvement are not available and hence we are unable to cross check / verify the outstanding amount as reported in the financial results.

b) The internal controls in the company needs to be significantly strengthened considering the following, the impact of which, if any, cannot be commented upon:

   i) The company does not have an Internal Audit system for the period under audit despite the same being a mandatory requirement under section 138 of the Companies Act, 2013;

   ii) The accounting software used is Tally which is an independent standalone accounting system with no integration with various other operational aspects such as Inventory, HR, Production, Sales etc. which in our view is a serious control deficiencies having regard to the fact that sufficient details for the same manually are also not available;

   iii) There is no system of Risk Control Matrix / Process Controls in place to check the adherence to guidelines, wherever framed by company and to monitor deviations, if any, with respect to prior to CIRP period

   iv) The underlying records for monitoring the progress of work for billing
such as Measurement book and reconciliation of the same with Invoices raised / WIP are not available, which is an important control documents for revenue from such activities.

v) There are instances observed during pre CIRP period, where the expenses are not supported by Purchase orders, invoices are processed without PO and / or invoices and other back up documents due to which we are unable to ascertain the adherence of the process framed for such expenses.

c) With respect to disclosure requirements of Schedule – III to the Companies Act, 2013, identified non-compliances or non-availability of details are as under:

i) Bifurcation of interest payable on loan is not being done properly, in view of some part of it being included with principal and part of it being disclosed under Interest Payable.

ii) The entire amount of trade receivables have been classified as current notwithstanding the contracted terms with the respective customers;

iii) The additional disclosures as required under schedule – III as reported are as compiled by the management and have been provided to the extent details are available with the management. In the absence of underlying details, we are unable to verify and comment in respect of the same;

iv) Classification as current and non-current for various items of assets and liabilities has not been done as per contracted terms as required under IndAS;

4. Basis for Qualified Opinion

i) In respect of its Fixed Assets

Fixed assets register providing inter-alia details of the assets, location, identification number, useful life etc. is not available, in the absence of which we are unable to comment on the maintenance of adequate records w.r.t. fixed assets. Further, the assets have not been physically verified during the nine month under review.

ii) In respect of its Investments:

a) The original share certificates / holding statement (viz, from DP / other sources) to substantiate the ownership of the company towards equity Investments in subsidiaries / associates / others amounting to aggregate carrying value Rs. 672.04 Lacs are not available due to which we are unable to comment on the existence, title and carrying amount of such investments.

b) There are no documents / working available for assessment of carrying value of these investments in the absence of which we are unable to comment on the adequacy of impairment loss of Rs. 1647.77 Lacs and carrying amount of investments as at 31-Dec-2018.

iii) Inventories as on 31-Dec-2018 of Rs. 258.52 Lacs includes stocks (including WIP) with third parties for which neither confirmation from third parties are available nor have they been physically verified. The impact on verification/confirmation, if any, is not presently ascertainable.

iv) As against the total amount of Trade Receivables of Rs. 428,123.75 Lacs as at December 31, 2018, Provision for Rs. 190,278.80 Lacs has been made till December 31, 2018. In the absence of basis for such provisions, we are unable to comment on the adequacy of the existing provision, which may be required to be modified based on updated status.
v) The company has not disclosed the information pursuant to the requirement of Ind AS - 108 on Segment Reporting in respect of its geographical segments (viz. within India & Outside India), the same is also not in compliance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

vi) No effect has been taken w.r.t conversion of foreign currency transactions & balances which is in contravention to Ind AS 21.

vii) Contingent Liabilities

The company had in the past given corporate guarantees of Rs. 37,342.41 lacs as at March 31, 2018 for its subsidiary / associate company for loans and other matters. The financial statements and other operating details in respect of these companies are not available. The liability of these corporate guarantee, if invoked by lender has not been ascertained in the absence of which we are unable to comment whether any provision in respect of the same is required or not.

viii) Balances with banks, trade and other receivables, advances, TDS and other deposits and various payables are subject to confirmation and reconciliation and consequential adjustments, if any. In absence of alternative corroborative evidence, we are unable to comment on the extent to which such balances are recoverable. Impact whereof on the financial results, if any is not presently ascertainable.

ix) The company had issued preference shares of face value of Rs. 2500 Lacs which were repayable along with 69% redemption premium i.e., Rs.1725 lacs on 14.03.2018, the company was not able to redeem the same and liability of Rs.4225 lacs is in books of accounts.

x) Bank statements / confirmation directly from banks in respect of borrowings as well as current and deposit accounts are not available in many cases. In the absence of which, it is not possible to confirm the balances as reported in the financials and as per bank. Bank wise details for statements available and period for which available have been shared separately.

xi) In connection with the existence of material uncertainties over the realisation of bank guarantees encashed by customers, unbilled revenue, trade receivables and withheld amount included in financial and other assets which are past due/ subject matters of various disputes / arbitration proceedings/ negotiations with the customers and contractors due to termination / foreclosure of contracts and other disputes. The management is yet to assess the change in risk of default and resultant expected credit loss allowance on such assets. Pending such determination, the impact on financial results cannot be ascertained.

xii) Notwithstanding the legal / arbitral steps being initiated by the company, performance guarantees invoked by the banks aggregating to Rs16,840.18 lacs have been fully charged off during the nine months ending 31st December 2018. Necessary impact on recovery of the same shall be accounted for in the year the amount is received. Impact whereof is not presently ascertainable.
5. **Disclaimer of Conclusion**

Because of the significance of the matters described in paragraph 3 above we have not been able to obtain sufficient appropriate audit evidence to provide a basis for conclusion as to whether this Results:

a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and, Disclosure Requirements) Regulations, 2015, as modified; and

b. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and Total comprehensive loss and other financial information of the Company for the nine month ended December 31, 2018.

6. The comparative figures for the corresponding quarter have been reviewed by another firm of Chartered Accountants, which has been relied upon by us.

---

For MKPS & Associates  
Chartered Accountants  
FRN 302014E

[Signature]

CA Narendra Khandal  
Partner  
M No. 065025  
UDIN: 2006502SAAAAACD7925  