



Aanchal Ispat Limited

CIN : L27106WB1996PLC076866 | GSTN/UID : 19AAACV8542M1ZQ | UDYAM-WB-08-0007012 | UAN : WB10C0007296

An ISO 9001:2015 Company



Date: 30.05.2023

To,
Department of Corporate Office,
Bombay Stock Exchange Limited
Phiroze JeeJeeBhoy Towers,
Dalal Street, Mumbai-400 001

Subject: Outcome of Board Meeting held on 30TH May, 2023

Ref: Aanchal Ispat Limited, Scrip Code-538812

Dear Sir,

Pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held today, i.e. 30TH May, 2023.

1. Inter alia considered, approved and adopted the Audited Financial Results of the Company for the quarter and year ended 31ST March, 2023. The said results have been reviewed by the Audit Committee. We are enclosing herewith the following documents in this respect:

- a) Audited Financial Results of the Company for the quarter and year ended March 31, 2023.
- b) Audit Report by Statutory Auditors M/s. Rajesh Jalan & Associates, Kolkata on Audited Financial Results for the quarter and year ended March 31, 2023.
- c) Submission of statement of the impact of Audit Qualifications for audit report with modified opinion

The above matters has been duly approved by the Board of Directors at their meeting which commenced at 4.00 P.M. and concluded at 6.00 P.M.

Request you to kindly acknowledge and take the same on your record.

Thanking you,

Yours faithfully,

For Aanchal Ispat Limited


Mukesh Goel
(Managing Director)
Din No: 00555061



Encl: As above

Registered Office

J.L. No. 5, National Highway No.6,
Chamrail, Howrah 711114.
Phone : 033 22510128 / 033 23230052
Email : info@aanchalispac.com | aanchalispac1996@gmail.com
Visit us as www.aanchalispac.com



AANCHAL ISPAT LIMITED

CIN: L27106WB1996PLC076866

Registered Office: Chamrail, NH- 6, Howrah-711114

Email: info@aanchalispasat.com, Tel: 03212-246121,

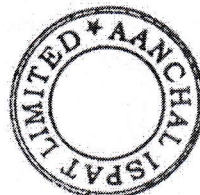
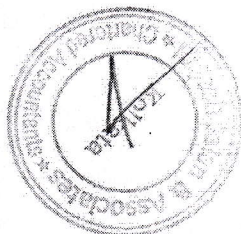
Balance Sheet as at 31st March, 2023

(Amount in Lakhs)

| Particulars | | As at March 31st, 2023 | As at March 31st, 2022 |
|-------------|--|---------------------------|---------------------------|
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, Plant and Equipment | 2,528.04 | 2,589.81 |
| | (b) Capital Work in Progress | 47.82 | 47.49 |
| | (c) Financial Assets | | |
| | (i) Investments | 8.79 | 8.79 |
| | (d) Deferred Tax Assets | 820.04 | 118.49 |
| | Total-Non-current assets | 3,404.70 | 2,764.58 |
| 2 | Current assets | | |
| | (a) Inventories | 1,614.52 | 1,699.71 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 5,463.63 | 7,683.61 |
| | (ii) Cash and cash equivalents | 8.08 | 271.22 |
| | (iii) Bank Balances other than (iii) above | 11.67 | 11.16 |
| | (iv) Loans and Deposits | 35.56 | 33.10 |
| | (c) Other current assets | 592.81 | 985.21 |
| | Total-Current assets | 7,726.27 | 10,684.01 |
| | TOTAL ASSETS | 11,130.97 | 13,448.59 |
| B | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | (a) Equity Share capital | 2,085.38 | 2,085.38 |
| | (b) Other Equity | 235.55 | 2,594.89 |
| | Total-Equity | 2,320.92 | 4,680.27 |
| | LIABILITIES | | |
| 1 | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 5,569.59 | 6,064.37 |
| | (b) Provisions | 19.94 | 16.19 |
| | Total-Non-current liabilities | 5,589.53 | 6,080.56 |
| 2 | Current liabilities | | |
| | (a) Short-term borrowings | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 2,519.75 | 1,727.24 |
| | (ii) Trade payables | 98.36 | 470.65 |
| | (b) Other current liabilities | 413.82 | 304.22 |
| | (c) Provisions | 188.58 | 185.65 |
| | Total-Current liabilities | 3,220.51 | 2,687.76 |
| | TOTAL EQUITY AND LIABILITIES | 11,130.97 | 13,448.59 |

Place: Howrah

Date: The 30th Day of May, 2023

For and on behalf of the Board of Directors of
Aanchal Ispat Limited

Mukesh Goel
Managing Director
DIN: 00555061

AANCHAL ISPAT LIMITED

CIN: L27106WB1996PLC076866

Registered Office: Chamrail, NH- 6, Howrah-711114

Email: info@aanchalispac.com, Tel: 03212-246121

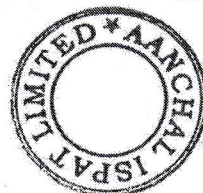
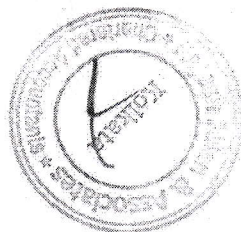
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(₹ In lakhs Except EPS)

| Sr. no | Particulars | QUARTER ENDED | | | FINANCIAL YEAR ENDED | |
|--------|---|--|--|--|--|---|
| | | Figures as at the quarter ended 31.03.2023 | Figures for preceeding 3 months ended 31.12.2022 | Figures for corresponding 3 months ended in the previous year 31.03.2022 | Year to date figures for Period ended 31.03.2023 | Figures for financial year ended 31.03.2022 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Revenue From operations | 5,566.92 | 4,055.70 | 4,563.88 | 19,406.47 | 17,004.95 |
| II | Other Income | 6.69 | 12.74 | 5.55 | 67.68 | 549.67 |
| III | Total Income (I+II) | 5,573.61 | 4,068.44 | 4,569.43 | 19,474.15 | 17,554.62 |
| IV | EXPENSES | | | | | |
| | a) Cost of materials consumed | 4,815.90 | 3,904.99 | 4,329.75 | 18,103.90 | 15,881.90 |
| | b) Purchases of Stock-in-Trade | - | - | - | - | - |
| | c) Changes in inventories of finished goods, Stock-in -Trade and work in-progress | 293.43 | (139.73) | (244.02) | 85.19 | 394.74 |
| | d) Employee benefits expense | 64.77 | 49.35 | 44.88 | 202.65 | 156.97 |
| | e) Finance costs | 204.24 | 197.10 | 154.83 | 765.15 | 656.52 |
| | f) Depreciation and amortization expenses | 16.07 | 16.07 | 15.02 | 63.81 | 61.81 |
| | g) Other expenditure | 2,539.41 | 288.07 | 348.74 | 3,300.70 | 878.37 |
| | Total Expenses (IV) | 7,933.82 | 4,315.85 | 4,649.20 | 22,521.40 | 18,030.31 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | (2,360.21) | (247.41) | (79.77) | (3,047.25) | (475.69) |
| VI | Exceptional Items | | | | | |
| VII | Profit/(loss) before tax(V-VI) | (2,360.21) | (247.41) | (79.77) | (3,047.25) | (475.69) |
| VIII | Tax Expenses | (701.55) | - | (122.60) | (701.55) | (122.60) |
| | a) Current Tax | | | | | |
| | b) Current Tax Expenses Relating to Prior Year's | | | | | |
| | c) Deferred Tax | (701.55) | | (122.60) | (701.55) | (122.60) |
| IX | Profit (Loss) for the period (VII-VIII) | (1,658.66) | (247.41) | 42.83 | (2,345.71) | (353.09) |
| X | Other Comprehensive Income | (1.15) | - | 2.39 | (1.15) | 2.39 |
| | A. (i) Items that will not be reclassified to profit or loss | (1.54) | | 3.23 | (1.54) | 3.23 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.39 | | (0.84) | 0.39 | (0.84) |
| | 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 | | | | | |
| XI | Total Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other comprehensive Income for the period) | (1,659.81) | (247.41) | 45.22 | (2,346.86) | (350.70) |
| XII | Other Equity | - | - | - | - | - |
| XIII | Earning per equity share (of Rs 10/- each) | | | | | |
| | (1)Basic (in Rs.) | (7.96) | (1.19) | 0.22 | (11.25) | (1.68) |
| | (2) Diluted (in Rs.) | (7.96) | (1.19) | 0.22 | (11.25) | (1.68) |

- Notes:
- The above Audited financial results have been prepared in accordance with Indian Accounting Standard ("IND AS") - 34, "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2023. These results have been audited by the Statutory Auditors who have expressed an modified audit report. The audit report filed with stock exchange and is available on the company's website.
 - Figures for the quarter ended 31st March 2023 and 31st March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
 - The company has default in repayments of Term loan from Karur Vysya Bank from Oct 2022. The default principle amount is Rs. 333.11 lakhs and Interest default is Rs. 246.51 lakhs
 - The Company had made Bad Debts of Rs. 2063.33 lakhs on account of debtors transfer to NCLT and no dues recovered from them.
 - Previous Period's Year's figures have been regrouped and reclassified, wherever necessary.

Place: Howrah
Date: The 30th Day of May, 2023



For and on behalf of the Board of Directors
Aanchal Ispat Limited

Mukesh Goel
Managing Director
(DIN: 00555061)

AANCHAL ISPAT LIMITED

CIN: L27106WB1996PLC076866

Registered Office: Chamrail, NH- 6, Howrah-711114

Email: info@aanchalispac.com, Tel: 03212-246121,

Cash Flow Statement as on 31st March, 2023

(Amt in Lakhs)

| Particulars | As at March 31st, 2023 | As at March 31st, 2022 |
|--|---------------------------|---------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before Tax and Extra Ordinary Items | (3,047.25) | (475.69) |
| Adjustment For: | | |
| Depreciation and amortisation expenses | 63.81 | 61.81 |
| Interest Income | (0.73) | (0.74) |
| Finance Cost | 765.15 | 656.52 |
| Bad Debts | 2,063.33 | |
| Operating Profit before working capital changes | (155.69) | 241.90 |
| Adjustment for increase/decrease in operating assets | | |
| Inventory | 85.19 | 394.74 |
| Trade Receivables | 156.65 | (345.88) |
| Other Financial Assets | (2.45) | 23.95 |
| Other Current Assets | 392.39 | 106.18 |
| Adjustments for increase/decrease in operating liabilities | | |
| Trade Payable | (372.29) | 106.00 |
| Other Non-Financial Liabilities | 109.60 | (195.46) |
| Short Term Provisions | 2.93 | 1.90 |
| Long Term Provisions | 3.75 | (0.31) |
| Cash Generated from operations: | 220.08 | 333.03 |
| Direct Taxes Paid | - | - |
| Net Cash Generated from Operating Activities (A) | 220.08 | 333.03 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipments (Net) | (16.02) | (139.36) |
| Interest Received | 0.73 | 0.74 |
| Net Cash Used in Investing Activities (B) | (15.29) | (138.62) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Short Term Borrowings | 792.51 | 649.37 |
| Long Term Borrowings | (494.77) | 60.83 |
| Finance Cost | (765.15) | (656.52) |
| Net Cash Generated/used in Financing Activities (C) | (467.42) | 53.68 |
| Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | (262.63) | 248.10 |
| Opening Cash & Cash Equivalents | 282.38 | 34.28 |
| Closing Cash & Cash Equivalents | 19.75 | 282.38 |
| * Comprises: | | |
| (a) Cash in Hand | 0.53 | 2.61 |
| (b) Balance with banks | | |
| (i) In Current Accounts | 7.55 | 268.61 |
| (ii) In Deposits Accounts | 11.67 | 11.16 |
| | 19.75 | 282.38 |

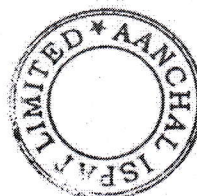
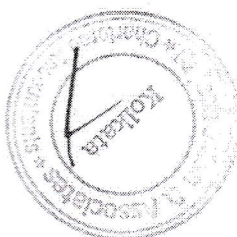
* As defined in AS 3 Cash Flow Statements

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
- (ii) Previous Year's figures have been recast/restated where necessary

Place: Howrah

Date: The 30th Day of May, 2023



For and on behalf of the Board of Directors of
Aanchal Ispat Limited


Mukesh Goel
 Managing Director
 DIN: 00555061



RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013
T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF AANCHAL ISPAT LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of M/s Aanchal Ispat Limited (the company) for the quarter ended 31st March 2023 and the year to date results for the period from 01/04/2022 to 31/03/2023 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 ("Listing Regulations"). Including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March 2023 as well as the year to date results for the period from 01/04/2022 to 31/03/2023. Except for the possible effects of the matters described in Basis for Qualified Opinion below.

Basis for Opinion

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 the Auditor's Responsibilities for the Audit of the Standalone 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 there under, 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 except as below

In the Financial Statements where in management has considered outstanding trade receivables and advance to suppliers of Rs 54,63.63 Lakhs and Rs 34.76 Lakhs as good and fully recoverable as at the balance sheet date. Out of them Rs 34,88.97 Lakhs and Rs 34.76 Lakhs respectively for period more than two year. Due to confirmations being not available and pending reconciliation adjustments we are unable to comment on their recoverability of these receivable advance and its consequential effect on these financial statements.

Emphasis of Matter

a) We draw your attention to Ind AS financial statements that the company has written off of Rs 2063.33 Lakhs as bad debts. The details of which are as under :

| Name of the Company | Amount | Remarks |
|-------------------------------------|-----------------------------|------------------------------|
| Sri Badrinarain Alloys & Steel Ltd) | 18,51.92 Lakhs (Receivable) | Written off during the year. |
| SPS Steel Rolling Mills Ltd | 59.31 Lakhs (Receivable) | Written off during the year |
| EMC Ltd | 152.09 Lakhs (Receivable) | Written off during the year |

Other office : 1. Girdhar plaza, 4th Floor, Harmu Road, Ranchi - 834 001, Jharkand
2. Sarkanda Near Tekriwal Ultra Scan, Godda - 814 133, Jharkand



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 of 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

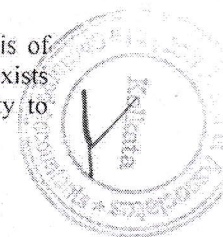
In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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

- Identify and assess the risks of material misstatement of the standalone 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements

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.

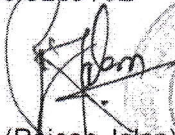
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the IND AS financial statement of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The Audited financial results includes the results for the quarter ended 31st March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the 3rd quarter of the current financial year which are subject to limited review by us.

Place – Kolkata
Date- 30/05/2023

For Rajesh Jalan & Associates.
Chartered Accountants
Firm Regd. No-326370E


(Rajesh Jalan)
(Partner)


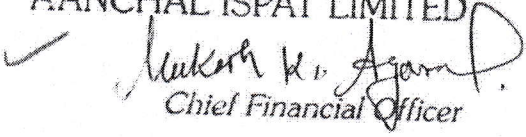

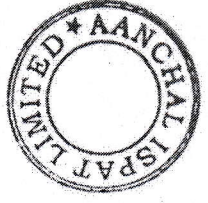
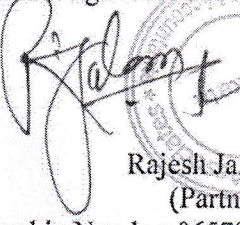
(Membership Number- 065792)
UDIN- 23065792BGXHJJ2054

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along with Annual Audited Financial Results - (Standalone and Consolidated separately)

| Statement on Impact of Audit Qualifications for the Financial Year ended March 31 2023. [See Regulation 33 /52 of the SEBI (LODR) (Amendment) Regulations, 2016] | | | | |
|---|--|---|--|--|
| I. | Sl. No. | Particulars | Audited Figures (as reported Before adjusting For qualifications) (Amount in Lakhs) | Adjusted Figures (audited figures after adjusting for qualifications) (Amount in Lakhs) |
| | 1. | Turnover/Total income | 19,474.15 | 19,474.15 |
| | 2. | Total Expenditure | 22,521.40 | 22,521.40 |
| | 3. | Net Profit/(Loss) | (3,047.25) | (3,047.25) |
| | 4. | Earnings Per Share | (11.25) | (13.74) |
| | 5. | Total Assets | 11,130.97 | 11,130.97 |
| | 6. | Total Liabilities | 8,810.04 | 8,810.04 |
| | 7. | Net Worth | 2,320.92 | 2,320.92 |
| | 8. | Any other financial item(s) (as felt appropriate by the management) | - | - |
| II. | <u>Audit Qualification (each audit qualification separately):</u> | | | |
| | a. Details of Audit Qualification: <ul style="list-style-type: none">As mentioned in the Audit Report there is a pending confirmation regarding some old debtors and advances from suppliers. | | | |
| | b. Type of Audit Qualification : Qualified Opinion | | | |
| | c. Frequency of qualification: Third Time | | | |
| | d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: N.A | | | |
| | e. For Audit Qualification(s) where the impact is not quantified by the auditor: <ul style="list-style-type: none">(i) Management's estimation on the impact of audit qualification: N.A(ii) If management is unable to estimate the impact, reasons for the same:<p>We have already sent the accounts ledger to the parties for their confirmation in the preceding financial year and are again in the process of sending ledger to them. Various debtors does not provided the confirmation till date. However, Management is under process of getting confirmation and recovery of old dues and also in the process of taking legal action for the same if necessary.</p>(iii) Auditors' Comments on (i) or (ii) above: Due to confirmations being not available and pending reconciliation adjustments we are unable to comment on the recoverability of these Receivable advances considering the fact it can impact these financial statements. | | | |



| | | | |
|------|---------------------|----------------------------|---|
| III. | Signatories: | | |
| | | • Managing Director | <p>AANCHAL ISPAT LIMITED</p> <p> Managing Director</p> |
| | | • CFO | <p>AANCHAL ISPAT LIMITED</p> <p> Chief Financial Officer</p> |
| | | • Audit Committee Chairman | <p></p> <p></p> |
| | | • Statutory Auditor | <p>For Rajesh Jalan & Associates Chartered Accountants Firm Regd No. 326370E</p> <p> Rajesh Jalan (Partner) (Membership Number 065792)</p> |