

# Meenakshi Steel Industries Limited

**Regd. Office :** K-27, Jiya Sarai, 1st Floor,  
Near IIT Gate, New Delhi - 110 016  
**CIN No.:** L52110DL1985PLC020240

**Mumbai Office :**  
407, Kalbadevi Road,  
Daulat Bhavan, 3rd Floor,  
Mumbai - 400 002

12<sup>th</sup> February, 2020

**Deputy Manager**  
**Department of Corporate Services**  
BSE Limited  
P. J. Towers,  
Dalal Street  
Mumbai 400 001

Dear Sir,

**Ref : Scrip Code : 512505**

**Subject : Outcome of the Board Meeting held on 12<sup>th</sup> February, 2020**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, We are pleased to inform you that at the Board of Directors Meeting held today at 2.30 pm and concluded at 3.00 pm, the following business were transacted:

- The Standalone and consolidated Unaudited Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2019, reviewed by the Audit Committee, has been approved. The copy of which is enclosed herewith.
- Mr. Girish Murarka, the Proprietor of M/s GIRISH MURARKA & CO., Practicing Company Secretaries, having COP - 4576 has been appointed as Secretarial Auditor for the financial year 2019-20
- M/s Milind P. Shah & Co., Chartered Accountants, Mumbai having FRN 119473W has been appointed as Internal Auditor of the Company for the financial year 2019-20

The copy of the Limited Review Report by the Statutory Auditor is also approved at the above Board Meeting and same is enclosed herewith

Please take the above information on your records..

Thanking you.

Yours faithfully,  
**For Meenakshi Steel Industries Limited**

*Rajgopal Dhoot*  
**Rajgopal Dhoot**  
**Director**  
(DIN - 00043844)



# MEENAKSHI STEEL INDUSTRIES LIMITED

CIN : L52110DL1985PLC020240

Regd. Office : K-27, Jiya Sarai, 1st Floor, Near IIT Gate, New Delhi-110 016

E-mail: meenakshisteelindustries@gmail.com

Unaudited Standalone Financial Results for the quarter and nine months ended 31st December 2019

(Rs. in Lacs) Except EPS

| Sr. No. | Particulars   | Quarter Ended           |                         |                         | Nine Months Ended       |                         |
|---------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|         |   | 31.12.2019<br>Unaudited | 30.09.2019<br>Unaudited | 31.12.2018<br>Unaudited | 31.12.2019<br>Unaudited | 31.12.2018<br>Unaudited |
| 1       | <b>Income</b>   |                         |                         |                         |                         |                         |
|         | Revenue From Operations                               |                         |                         |                         |                         |                         |
|         | Interest Income                                       | 0.94                    | 0.98                    | 0.72                    | 2.96                    | 1.13                    |
|         | Dividend Income                                       | 0.51                    | -                       | -                       | 0.51                    | -                       |
|         | Net Gain on Fair Value Changes                        | 1.21                    | 0.56                    | 0.45                    | 1.79                    | 4.49                    |
| 2       | Other Income  | -                       | 0.01                    | -                       | 0.01                    | -                       |
| 3       | <b>Total Income</b>                                   | <b>2.66</b>             | <b>1.55</b>             | <b>1.17</b>             | <b>5.27</b>             | <b>5.62</b>             |
| 4       | <b>Expenses</b>                                       |                         |                         |                         |                         |                         |
|         | Employee Benefit Expense                              | 0.81                    | 0.81                    | 0.75                    | 2.43                    | 2.25                    |
|         | Depreciation and amortisation expense                 | -                       | -                       | -                       | -                       | -                       |
|         | Other Expenses  | 0.94                    | 416.30                  | 0.43                    | 421.06                  | 4.29                    |
|         | <b>Total Expenses</b>                                 | <b>1.75</b>             | <b>417.11</b>           | <b>1.18</b>             | <b>423.49</b>           | <b>6.54</b>             |
| 5       | <b>Profit before Tax (3-4)</b>                        | <b>0.91</b>             | <b>(415.56)</b>         | <b>(0.01)</b>           | <b>(418.22)</b>         | <b>(0.92)</b>           |
| 6       | <b>Tax Expenses</b>                                   |                         |                         |                         |                         |                         |
|         | Current Tax   | -                       | -                       | -                       | -                       | -                       |
|         | Deferred Tax  | -                       | -                       | -                       | -                       | -                       |
|         | Earlier Year Tax Adjustments                          | -                       | -                       | -                       | -                       | -                       |
|         | <b>Total Tax Expenses</b>                             | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                |
| 7       | <b>Net Profit After Tax (5-6)</b>                     | <b>0.91</b>             | <b>(415.56)</b>         | <b>(0.01)</b>           | <b>(418.22)</b>         | <b>(0.92)</b>           |
| 8       | <b>Other Comprehensive Income</b>                     |                         |                         |                         |                         |                         |
|         | Items that will not be reclassified to profit or loss |                         |                         |                         |                         |                         |
|         | FV measurement on Investments                         | -                       | -                       | -                       | -                       | -                       |
|         | Income Tax on above                                   | -                       | -                       | -                       | -                       | -                       |
|         | <b>Other Comprehensive Income</b>                     | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                |
| 9       | <b>Total Comprehensive Income (7+8)</b>               | <b>0.91</b>             | <b>(415.56)</b>         | <b>(0.01)</b>           | <b>(418.22)</b>         | <b>(0.92)</b>           |
| 10      | <b>Earning Per Share (EPS)</b>                        |                         |                         |                         |                         |                         |
|         | Basic EPS (in Rs.) (Not annualised)                   | 0.05                    | (20.86)                 | (0.00)                  | (20.99)                 | (0.05)                  |
|         | Diluted EPS (in Rs.) (Not annualised)                 | 0.05                    | (20.86)                 | (0.00)                  | (20.99)                 | (0.05)                  |

Notes:

- These financial results for the quarter/nine months ended 31st December 2019 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 12th February, 2020.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter/nine months ended December 31, 2019 and have issued an unqualified review report.
- The Company has adopted Indian Accounting Standards ("Ind AS") effective 1 April 2019 (transition date being 1 April 2018) and accordingly, these financial results for the quarter/nine months ended 31st December 2019 have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules issued thereunder and the other relevant provisions of the Act.



- 4 The Changes in financial reporting requirements arising from new standards, modification to the existing standards, guidelines issued by the Ministry of Corporate Affairs, if any, may result in adjustments to these financial results for the current and previous period.
- 5 The comparative financial Information for the corresponding quarter/nine months ended 31 December 2018 are based on the previously issued standalone financial results, prepared in accordance with the accounting standards specified under Section 133 of the Act. read with the relevant rules issued thereunder and other accounting principles generally accepted in India ('the previous GAAP') and are as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have not been subjected to limited review by the statutory auditors. Also, the opening balance sheet as at 1 April 2018 and financial statements for the year ended 31 March 2019 would be finalised and subjected to audit at the time of annual financial statements for the year ending 31 March 2020.
- 6 Reconciliation of net profit for the previous year's quarter/nine months ended 31st December, 2018 between the erstwhile Indian GAAP and Ind AS is as under:

| Particular   | (Rs. in Lacs)                                  |  |
|--|--|--|
|  | For the Quarter ended<br>31.12.18<br>Unaudited | For the nine months ended<br>31.12.18<br>Unaudited |
| Net profit as per the erstwhile Indian GAAP            | (0.17)   | (2.66)   |
| Add / (Less):  |  |  |
| Adjustments on account of Fair Valuation of Investment | 0.16   | 1.74   |
| Other Adjustments                                      | -  | -  |
| Deferred tax impact on above                           | -  | -  |
| Total effect of transition to Ind AS                   | 0.16   | 1.74   |
| Net profit after tax ( before OCI ) as per Ind AS      | (0.01)   | (0.92)   |
| Other comprehensive Income (net of tax)                | -  | -  |
| Total Comprehensive Income under Ind AS                | (0.01)   | (0.92)   |

- 7 The Company is primarily engaged in the Finance & Investment activities and all other activities revolve around the main business of the Company. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 "Operating Segments" specified under Section 133 of the Act.
- 8 The Ministry of Corporate Affairs has notified Indian Accounting Standard 116 ('Ind AS 116'), Leases, with effect from April 1, 2019. The adoption of Ind AS 116 did not have any material impact on the financial results for the quarter/nine months ended December 31, 2019.
- 9 On September 20, 2019, the Government of India, vide the Taxation Laws (Amendment) Ordinance, 2019, inserted Section 115BAA in the Income Tax Act, 1961, which provides domestic companies an option to pay Corporate tax at reduced rate effective from April 1, 2019, subject to certain conditions. The Company is currently in the process of evaluating this option.
- 10 Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

Place : Mumbai  
Date : 12th February'2020

For MEENAKSHI STEEL INDUSTRIES LIMITED



*Rajgopal Dhoot*  
Rajgopal Dhoot  
Director  
DIN : 00043844

# **B. MAHESHWARI & CO**

## **Chartered Accountants**

B-302, Citi Point, Nr. Kohinoor Hotel, Andheri Kurla Road, Andheri (E), Mumbai- 400 059  
Tel. no. 022- 28218282 / 9820817039 e-mail: surendraheda@gmail.com

### **LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS**

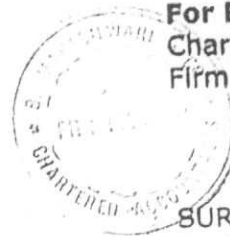
To,  
**The Board of Directors,  
MEENAKSHI STEEL INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MEENAKSHI STEEL INDUSTRIES LIMITED** ('the Company'), for the quarter/nine months ended December 31, 2019 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 ("the Act") with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



(Cont..2)

5. The previously issued financial results of the Company for the quarter ended December 31, 2018 were prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and were reviewed by us. These previously issued financial results have been restated to comply with Ind AS and included in this Statement as comparative financial information. Our report is not modified in respect of this matter.



**For B MAHESHWARI & Co.**  
Chartered Accountants  
Firm Registration No. 105839W

*Surendra*

**SURENDRA HEDA**  
Partner  
Membership No. 102316

Place: Mumbai  
Dated: February 12, 2020  
UDIN: 20102316AAAAW5093

# MEENAKSHI STEEL INDUSTRIES LIMITED

CIN : L52110DL1985PLC020240

Regd. Office : K-27, Jiya Sarai, 1st Floor, Near IIT Gate, New Delhi-110 016

E-mail: meenakshisteelindustries@gmail.com

Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December 2019

(Rs. in Lacs) Except EPS

| Sr. No. | Particulars   | Quarter Ended           |                         |                         | Nine Months Ended       |                         |
|---------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|         |   | 31.12.2019<br>Unaudited | 30.09.2019<br>Unaudited | 31.12.2018<br>Unaudited | 31.12.2019<br>Unaudited | 31.12.2018<br>Unaudited |
| 1       | <b>Income</b>   |                         |                         |                         |                         |                         |
|         | Revenue From Operations   |                         |                         |                         |                         |                         |
|         | Interest Income   | 0.94                    | 0.98                    | 0.72                    | 2.96                    | 1.13                    |
|         | Dividend Income   | 0.51                    | -                       | -                       | 0.51                    | -                       |
|         | Net Gain on Fair Value Changes                                  | 1.21                    | 0.56                    | 0.45                    | 1.79                    | 4.49                    |
| 2       | Other Income  | -                       | 0.01                    | -                       | 0.01                    | -                       |
| 3       | <b>Total Income</b>   | <b>2.66</b>             | <b>1.55</b>             | <b>1.17</b>             | <b>5.27</b>             | <b>5.62</b>             |
| 4       | <b>Expenses</b>   |                         |                         |                         |                         |                         |
|         | Employee Benefit Expense  | 0.81                    | 0.81                    | 0.75                    | 2.43                    | 2.25                    |
|         | Depreciation and amortisation expense                           | -                       | -                       | -                       | -                       | -                       |
|         | Other Expenses  | 0.94                    | 416.30                  | 0.43                    | 421.06                  | 4.29                    |
|         | <b>Total Expenses</b>   | <b>1.75</b>             | <b>417.11</b>           | <b>1.18</b>             | <b>423.49</b>           | <b>6.54</b>             |
| 5       | <b>Profit before Tax (3-4)</b>                                  | <b>0.91</b>             | <b>(415.56)</b>         | <b>(0.01)</b>           | <b>(418.22)</b>         | <b>(0.92)</b>           |
| 6       | <b>Tax Expenses</b>   |                         |                         |                         |                         |                         |
|         | Current Tax   | -                       | -                       | -                       | -                       | -                       |
|         | Deferred Tax  | -                       | -                       | -                       | -                       | -                       |
|         | Earlier Year Tax Adjustments                                    | -                       | -                       | -                       | -                       | -                       |
|         | <b>Total Tax Expenses</b>                                       | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                |
| 7       | <b>Net Profit After Tax (5-6)</b>                               | <b>0.91</b>             | <b>(415.56)</b>         | <b>(0.01)</b>           | <b>(418.22)</b>         | <b>(0.92)</b>           |
| 8       | Share of Profit from Associates                                 | (3.70)                  | (123.98)                | (6.90)                  | (131.44)                | (17.96)                 |
| 9       | <b>Profit after tax and share in Profit of Associates (7+8)</b> | <b>(2.79)</b>           | <b>(539.54)</b>         | <b>(6.91)</b>           | <b>(549.66)</b>         | <b>(18.88)</b>          |
| 10      | <b>Other Comprehensive Income</b>                               |                         |                         |                         |                         |                         |
|         | Items that will not be reclassified to profit or loss           |                         |                         |                         |                         |                         |
|         | FV measurement on Investments                                   | -                       | -                       | -                       | -                       | -                       |
|         | Income Tax on above   | -                       | -                       | -                       | -                       | -                       |
|         | <b>Other Comprehensive Income</b>                               | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                |
| 11      | <b>Total Comprehensive Income (9+10)</b>                        | <b>(2.79)</b>           | <b>(539.54)</b>         | <b>(6.91)</b>           | <b>(549.66)</b>         | <b>(18.88)</b>          |
| 12      | <b>Earning Per Share (EPS)</b>                                  |                         |                         |                         |                         |                         |
|         | Basic EPS (in Rs.) (Not annualised)                             | (0.14)                  | (27.09)                 | (0.35)                  | (27.59)                 | (0.95)                  |
|         | Diluted EPS (in Rs.) (Not annualised)                           | (0.14)                  | (27.09)                 | (0.35)                  | (27.59)                 | (0.95)                  |

Notes:

- These Consolidated financial results for the quarter/nine months ended 31st December 2019 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 12th February, 2020.
- The Statutory Auditors of the Company have carried out a Limited Review of the Consolidated financial results for the quarter/nine months ended December 31, 2019 and have issued an unqualified review report.
- The Company has adopted Indian Accounting Standards ("Ind AS") effective 1 April 2019 (transition date being 1 April 2018) and accordingly, these financial results for the quarter/nine months ended 31st December 2019 have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules issued thereunder and the other relevant provisions of the Act.
- The Changes in financial reporting requirements arising from new standards, modification to the existing standards, guidelines issued by the Ministry of Corporate Affairs, if any, may result in adjustments to these Consolidated financial results for the current and previous period.



- 5 The comparative financial information for the corresponding quarter/nine months ended 31 December 2018 are based on the previously issued standalone financial results, prepared in accordance with the accounting standards specified under Section 133 of the Act. read with the relevant rules issued thereunder and other accounting principles generally accepted in India ('the previous GAAP') and are as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have not been subjected to limited review by the statutory auditors. Also, the opening balance sheet as at 1 April 2018 and financial statements for the year ended 31 March 2019 would be finalised and subjected to audit at the time of annual financial statements for the year ending 31 March 2020.
- 6 Reconciliation of net profit for the previous year's quarter/nine months ended 31st December, 2018 between the erstwhile Indian GAAP and Ind AS is as under:

| Particular  | (Rs. in Lacs)                                  |  |
|---|--|--|
|   | For the Quarter ended<br>31.12.18<br>Unaudited | For the nine months ended<br>31.12.18<br>Unaudited |
| Net profit as per the erstwhile Indian GAAP             | (7.07)   | (20.62)  |
| Add / (Less):   |  |  |
| Adjustments on account of Fair Valuation of Investments | 0.16   | 1.74   |
| Other Adjustments                                       | -  | -  |
| Deferred tax impact on above                            | -  | -  |
| Total effect of transition to Ind AS                    | 0.16   | 1.74   |
| Net profit after tax ( before OCI ) as per Ind AS       | (6.91)   | (18.88)  |
| Other comprehensive Income (net of tax)                 | -  | -  |
| Total Comprehensive Income under Ind AS                 | (6.91)   | (18.88)  |

- 7 The Company is primarily engaged in the Finance & Investment activities and all other activities revolve around the main business of the Company. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 "Operating Segments" specified under Section 133 of the Act.
- 8 The Ministry of Corporate Affairs has notified Indian Accounting Standard 116 ('Ind AS 116'), Leases, with effect from April 1, 2019. The adoption of Ind AS 116 did not have any material impact on the financial results for the quarter/nine months ended December 31, 2019.
- 9 On September 20, 2019, the Government of India, vide the Taxation Laws (Amendment) Ordinance, 2019, inserted Section 115BAA in the Income Tax Act, 1961, which provides domestic companies an option to pay Corporate tax at reduced rate effective from April 1, 2019, subject to certain conditions. The Company is currently in the process of evaluating this option.
- 10 Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

Place : Mumbai  
Date : 12th February'2020

For MEENAKSHI STEEL INDUSTRIES LIMITED



*Rajgopal Dhoot*  
Rajgopal Dhoot  
Director  
DIN : 00043844



# **B. MAHESHWARI & CO**

## **Chartered Accountants**

B-302, Citi Point, Nr. Kohinoor Hotel, Andheri Kurla Road, Andheri (E), Mumbai-400 059  
Tel. no. 022- 28218282 / 9820817039 e-mail: surendraheda@gmail.com

### **LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS**

To,  
**The Board of Directors,  
MEENAKSHI STEEL INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **MEENAKSHI STEEL INDUSTRIES LIMITED** ("the Parent Company") and its associates (the Parent Company and its associates together referred to as 'the Group') for the quarter/nine months ended December 31, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter/nine months ended December 2018, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

(Cont..2)





The Statement includes the results of the following entities:

| Name of the Entity      | Relationship      |
|-------------------------|-------------------|
| Sushree Trading Limited | Associate Company |

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the information provided by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the interim financial results and other financial information of one associate whose interim financial results/information reflects share of loss amounting to Rs.3.70 Lacs and Rs.131.44 Lacs for the quarter and nine months ended December 31, 2019 respectively. These financial statements are unaudited and have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the information and explanation provided by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

For B MAHESHWARI & Co.  
Chartered Accountants  
Firm Registration No. 105839W



SURENDRA NEDA  
Partner  
Membership No. 102316

Place: Mumbai  
Dated: February 12, 2020  
UDIN: 20102316AAAAV4961