

SHRADHA INFRAPROJECTS LIMITED

[Formerly known as Shradha Infraprojects (Nagpur) Limited]

CIN. L45200MH1997PLC110971

Registered Office: Shradha House, Near Shri Mohini Complex, Kingsway, Block No F/8, Nagpur 440001, Maharashtra, India

Email-id: investorinfo@shradhainfra.in, Phone No., 0712-6617181, Website: www.shradhainfra.in

Through Online Filing

Ref No: SINL/CS/171

Date: February 11, 2021

To,

The Manager - Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block -G,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

Symbol: SHRADHA

ISIN: INE 715 Y 01015

Subject: Outcome of Board Meeting dated February 11, 2021

Dear Sir / Madam,

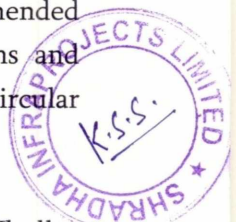
In continuation to our letter Ref No: SINL/CS/170 dated February 11, 2021, we wish to inform you that the Board of Directors of the Company at its Board meeting held today at the registered office in Nagpur, approved the following:

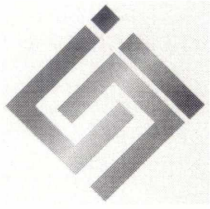
1. The Un-Audited Financial Results (Standalone and Consolidated) for the Quarter / Nine months ended 31st December, 2020 as recommended by the Audit Committee;

The Board of Directors of the Company also took a note of Limited Review Report received from M/s Paresh Jairam Tank & Co., Chartered Accountants, Nagpur, the Statutory Auditors of the Company, in respect of the Statement of Un-audited Financial Results (Standalone & Consolidated) for the Quarter / Nine months ended 31st December, 2020;

2. The appointment of Ms. Riddhita Agrawal, Company Secretary in Practice (ICSI COP Number: 12917) as the Annual Secretarial Compliance Auditor for conducting an Annual Secretarial Compliances Audit of the Company for the financial year ended March 31, 2021 as recommended by the Audit Committee in pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and vide SEBI Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019;

3. The Material Related Party Transaction with Active Infrastructures Private Limited (Wholly-Owned Subsidiary) subject to approval of shareholders in the ensuing Extra-Ordinary General Meeting;





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4. The Notice convening an Extra-Ordinary General Meeting of the Members of the Company for the Approval of Material Related Party Transaction

Accordingly, an Extra-Ordinary General Meeting will be held on Thursday, 11 March, 2021 at 03.30 p.m. at the Registered Office of the Company through Video Conferencing('VC') / Other Audio Visual Means ('OAVM') facility;

5. Appointment of M/s Y. N. Kanojiya & Co., Chartered Accountants, as scrutinizer for conducting and monitoring the voting and e-voting process for ensuing an Extra-Ordinary General Meeting of the Company;
6. The Record Date (Cut-off Date) for the e-voting relating to ensuing Extra-Ordinary General Meeting fixed as Wednesday, 03 March 2021.

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- (i) Auditors' Reports on Statement of Un-Audited Financial Results - Standalone and Consolidated and
- (ii) Statements showing the Un-Audited Financial Results (Standalone and Consolidated) for the Quarter / Nine months ended 31st December, 2020.

The meeting of the Board of Directors commenced at 10:30 a.m. and concluded at 02:15 p.m.

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

Thanking you,

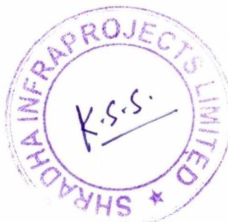
Yours faithfully,

For SHRADHA INFRAPROJECTS LIMITED

[Formerly known as Shradha Infraprojects (Nagpur) Limited]

K.S. Shrivastava

Komal Shrivastava
Company Secretary & Compliance Officer





PARESH JAIRAM TANK & Co.

CHARTERED ACCOUNTANTS

Off : 101, Laxminarayan Enclave, Opp. Dhantoli Garden Main Gate, Bhivapurkar Marg, Dhantoli Nagpur-440012
Tel : 0712-2447602, Mail-id : tankparesh@yahoo.com

INDEPENDENT AUDITOR'S REVIEW REPORT

Review report to

The Board of Directors

Shradha Infraprojects Limited

(Formerly known as Shradha Infraprojects (Nagpur) Limited)

Nagpur, Maharashtra

"We have reviewed the accompanying statement of unaudited standalone financial results of Shradha Infraprojects Limited *(Formerly known as Shradha Infraprojects (Nagpur) Limited)* ("the Company") for the quarter and ended 31st December 2020, being submitted by the company pursuant to the requirements of the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

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 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

"We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial information performed by 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





PARESH JAIRAM TANK & Co.

CHARTERED ACCOUNTANTS

Off : 101, Laxminarayan Enclave, Opp. Dhantoli Garden Main Gate, Bhivapurkar Marg, Dhantoli Nagpur-440012
Tel : 0712-2447602, Mail-id : tankparesh@yahoo.com

"Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulations 2015 read with SEBI circular no CIR/CFD/CMD/44/2019 dated March 29, 2020 including the manner in which it is to be disclosed or that it contains any material misstatement.

For Paresh Jairam Tank & Co.

Chartered Accountants

Firm Reg. No. 139681W



CA. Paresh Jairam Tank

Partner

Membership No. 103605

Nagpur, February 11, 2021

UDIN: 21103605AAAA0M7535.

Shradha Infraprojects Limited

(Formerly known as Shradha Infraprojects (Nagpur) limited)

Registered Office : Shradha House, Near Shri Mohini Complex, Kingsway, Block No F/8 Nagpur, Maharashtra, 440001 India.

CIN No. : L45200MH1997PLC110971

Statement of Unaudited Standalone Financial Results for the quarter ended and period ended 31st December, 2020

Sr. No.	Particulars	Quarter ended			Year to Date		Year Ended
		31-12-2020	30-09-2020	31-12-2019*	31-12-2020	31-12-2019*	31-03-2020*
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income						
	I. Revenue From Operations	795,517	-	-	795,517	-	-
	II. Other Income	6,410,714	6,866,696	5,944,678	20,051,922	20,740,587	26,287,938
	Total Income From Operations (I+II)	7,206,231	6,866,696	5,944,678	20,847,439	20,740,587	26,287,938
2	Expenses						
	a) Purchases	785,059	-	-	785,059	-	-
	b) Employees benefits expense	1,798,331	1,266,420	571,292	3,799,520	1,561,968	2,059,199
	c) Financial costs	37,173	36,932	35,146	114,823	105,328	141,677
	b) Depreciation and amortisation expense	280,637	278,994	303,588	840,426	911,120	1,214,827
	d) Other expenses	967,692	570,779	354,275	1,640,776	881,903	1,980,113
	Total expenses	3,868,891	2,153,126	1,264,300	7,180,603	3,460,318	5,395,816
3	Profit/ (Loss) From before Exceptional and Extraordinary Items and Tax (1-2)	3,337,340	4,713,570	4,680,378	13,666,836	17,280,269	20,892,122
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before Extraordinary Items and Tax (3-4)	3,337,340	4,713,570	4,680,378	13,666,836	17,280,269	20,892,122
6	Extraordinary Items	-	-	-	-	-	-
7	Profit/ (Loss) After Exceptional Item But Before Tax (5-6)	3,337,340	4,713,570	4,680,378	13,666,836	17,280,269	20,892,122
8	Tax expense for the year						
	a) Current tax	641,765	1,010,149	1,021,681	2,962,591	4,123,694	5,012,219
	b) Deferred tax	93,302	84,567	84,159	261,935	252,376	336,501
9	Net Profit/ (Loss) for the period (7-8)	2,602,273	3,618,854	3,574,538	10,442,311	12,904,198	15,543,402
10	Other Comprehensive Income	-	-	-	-	-	-
11	Total Comprehensive income for the period	2,602,273	3,618,854	3,574,538	10,442,311	12,904,198	15,543,402
12	Paid-up Equity Share Capital-Face Value Rs. 10/- each	101,246,960	96,425,680	96,425,680	101,246,960	96,425,680	96,425,680
13	Weighted Average No. of Shares for EPS**	10,124,696	10,124,696	10,124,696	10,124,696	10,124,696	10,124,696
14	Earnings per Share in Rupees (₹. 10/- each) (Not annualised)**						
	a) Basic and diluted EPS before extra ordinary items	0.26	0.36	0.35	1.03	1.27	1.54
	b) Basic and diluted EPS after extra ordinary items	0.26	0.36	0.35	1.03	1.27	1.54

* The Financials results for the quarter ended and period ended 31st December, 2019 and for year ended 31st March, 2020 have been reviewed by the auditors.

** All the EPS has been calculated considering the issue of Bonus Share since inception of the period

Notes :

- Figures for corresponding previous period have been regrouped and rearranged wherever considered necessary.
These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015.
- These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 11, 2021.
The statutory auditors have expressed an unmodified audit opinion on these results.
- Segment wise reporting as required by 'Ind AS 108-Operating Segments' is not applicable since the entire operation of the company is through one segment only.

- The Company has adopted Indian Accounting Standards ('Ind AS') notified by the ministry of Corporate Affairs with effect from 1st April, 2020. Accordingly, the financials results for the quarter and period ended 31st December, 2020 are in compliance with IND AS and other accounting principles generally accepted in India and the results for the comparative quarter and period ended 31st December, 2019 and the previous year ended 31st March, 2020 are also compliant with IND AS.



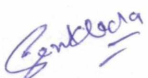
Shradha Infraprojects Limited*(Formerly known as Shradha Infraprojects (Nagpur) limited)***Registered Office : Shradha House, Near Shri Mohini Complex, Kingsway, Block No F/8 Nagpur, Maharashtra, 440001 India.****CIN No. : L45200MH1997PLC110971**

- 5 The Company has considered the possible effects that may result from the pandemic relating to COVID19 in the preparation of these interim standalone financial statements including there coverability of carrying amounts of financial and financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered.
- 6 The company has issued bonus shares in the proportion of 5 (Five) Equity Share for every 100 (Hundred) existing equity shares held by the Members on 18th September, 2020 and this was approved by shareholders through Postal Ballot.
- 7 The Company has received the approval for migration of its shares from NSE SME Emerge Platform to Main Board of NSE on 22.10.2020 and the shares of the Company are available for trading on Main Board of NSE w.e.f 22.10.2020.
- 8 Reconciliation of equity and Net profit as per reported under previous Generally Accepted Accounting Principles ('Previous GAAP') and as per INDAS, is given as **Appendix-A**

Appendix -A: Reconciliation of Net Profit as per reported under Previous Generally Accepted Accounting Principles ('Previous GAAP') and as per IND AS

Nature of Adjustment	Standalone		
	Net Profit Reconciliation		
	For the Quarter ended 31.12.2019	For the period ended 31.12.2019	For th year ended 31.03.2020
Net Profit as per previous GAAP	3,574,538	12,904,198	15,543,402
Rent Income recognised from Deferred income while measuring Financials Liability at amortised cost	34,156	102,467	136,623
Effect of measuring Financials Liability at amortised cost	(34,156)	(102,467)	(136,623)
Net Profit as per Ind AS	3,574,539	12,904,198	15,543,402
Other Comprehensive Income (Net of Tax)	-	-	-
Total Comprehensive Income as per IND AS	3,574,539	12,904,198	15,543,402

For and on behalf of the Board of Directors
Shradha Infraprojects Limited


Mr. Nitesh Sanklecha
Managing Director
Nagpur, February 11, 2021





INDEPENDENT AUDITOR'S REVIEW REPORT

Review report to

The Board of Directors

ShradhaInfraprojects Limited

(Formerly known as ShradhaInfraprojects (Nagpur) Limited)

Nagpur, Maharashtra

"We have reviewed the accompanying statement of consolidated unaudited financial results of **Shradha Infraprojects Limited** *(Formerly known as Shradha Infraprojects (Nagpur) Limited* ("The Holding Company") and its Subsidiaries (The Holding Company and its subsidiaries together referred to as "the group") for the quarter and period ended 31st December, 2020, being submitted by the Holding Company pursuant to the requirements of the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors / committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

"We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by 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 holding 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.

The Statement includes the results of the following entities:

- 1) Shradha Infraprojects Limited. (Holding Company)
- 2) Mrugnayani Infrastructure Private Limited (Subsidiary Company)
- 3) Suntech Infraestate Nagpur Private Limited (Wholly owned Subsidiary Company)
- 4) Active Infrastructure Private Limited (Wholly owned Subsidiary Company)





PARESH JAIRAM TANK & Co.

CHARTERED ACCOUNTANTS

Off : 101, Laxminarayan Enclave, Opp. Dhantoli Garden Main Gate, Bhivapurkar Marg, Dhantoli Nagpur-440012
Tel : 0712-2447602, Mail-id : tankparesh@yahoo.com

"Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 read with SEBI circular no CIR/CFD/CMD/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed or that it Contains any material misstatement.

We did not review the interim financial results of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 1,98,96,06,500/- as at 31th December, 2020, and total revenues of Rs. 1,11,33,064/-, total net profit/(loss) after tax of Rs. 5,02,591/- for the period ended 31st December, 2020. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and other conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us stated in paragraph 3 above.

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



For Pareshe Jairam Tank & Co.

Chartered Accountants

Firm Reg. No. 139681W

CA. Pareshe Jairam Tank

Partner

Membership No. 103605

UDIN: 21103605 AAAABL 9/42

Nagpur, February 11, 2021

Shradha Infraprojects Limited

(Formerly known as Shradha Infraprojects (Nagpur) limited)

Registered Office : Shradha House, Near Shri Mohini Complex, Kingsway, Block No F/8 Nagpur, Maharashtra, 440001 India.

CIN No. : L45200MH1997PLC110971

Statement of Unaudited Consolidated Financial Results for the quarter ended and for the period ended 31st December 2020 (in Rs.)

Sr. No.	Particulars	Quarter ended			Year to Date		Year Ended
		31-12-2020	30-09-2020	31-12-2019*	31-12-2020	31-12-2019*	31-03-2020*
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income						
	I. Revenue From Operations	8,095,517	-	690,380	8,417,086	24,371,831	30,131,897
	II. Other Income	7,453,366	7,915,683	7,228,508	23,563,417	25,680,380	33,158,130
	Total Revenue (I+II)	15,548,883	7,915,683	7,918,888	31,980,503	50,052,211	63,290,026
2	Expenses						
	a) Purchases & Cost of goods sold	7,970,799	-	674,068	8,277,155	21,689,422	27,481,274
	b) Employees benefits expense	1,935,024	1,349,354	705,892	4,095,781	1,889,078	2,492,104
	c) Finance costs	450,267	444,465	428,276	1,331,445	1,885,503	2,315,364
	d) Depreciation and amortisation expense	288,067	286,425	323,610	862,663	971,002	1,294,695
	e) Other expenses	1,130,814	1,070,917	466,464	2,403,115	1,631,387	2,900,170
	Total expenses	11,774,970	3,151,161	2,598,310	16,970,159	28,066,392	36,483,607
3	Profit/ (Loss) before Exceptional and Extraordinary Items and Tax (1-2)	3,773,913	4,764,522	5,320,578	15,010,344	21,985,819	26,806,420
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before Extraordinary Items and Tax (3-4)	3,773,913	4,764,522	5,320,578	15,010,344	21,985,819	26,806,420
6	Extraordinary Items	-	-	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	3,773,913	4,764,522	5,320,578	15,010,344	21,985,819	26,806,420
8	Tax expense for the year						
	-Current Tax	862,987	1,266,112	1,243,586	3,796,364	5,784,111	7,367,776
	-Deferred Tax	95,628	86,893	(26,035)	269,078	254,823	339,615
9	Net Profit/ (Loss) for the period (7-8)	2,815,299	3,411,517	4,103,028	10,944,901	15,946,886	19,099,029
	Attributable To:						
	a) Owners of the Company	2,984,983	3,720,362	4,240,467	11,540,399	16,360,958	19,423,968
	b) Non-Controlling Interest	(169,685)	(308,845)	(137,440)	(595,498)	(414,072)	(324,938)
10	Other Comprehensive Income (Net)						
	Attributable To:						
	a) Owners of the Company	-	-	-	-	-	-
	b) Non-Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive income for the period	2,815,299	3,411,517	4,103,028	10,944,901	15,946,886	19,099,029
	Attributable To:						
	a) Owners of the Company	2,984,983	3,720,362	4,240,467	11,540,399	16,360,958	19,423,968
	b) Non-Controlling Interest	(169,685)	(308,845)	(137,440)	(595,498)	(414,072)	(324,938)
12	Paid-up Equity Share Capital-Face Value Rs. 10/- each	101,246,960	101,246,960	96,425,680	101,246,960	96,425,680	96,425,680
13	Weighted Average No. of Shares for EPS**	10,124,696	10,124,696	10,124,696	10,124,696	10,124,696	10,124,696
14	Earnings per Share in Rupees (₹ 10/- each) (Not annualised)**						
	a) Basic and diluted EPS (after adjusting Non-Controlling interest and before extra ordinary items)	0.29	0.37	0.42	1.14	1.62	1.92
	b) Basic and diluted EPS (after adjusting Non-Controlling interest and after extra ordinary items)	0.29	0.37	0.42	1.14	1.62	1.92

* The Financials results for the quarter ended and for the period ended 31st December, 2019 and for year ended 31st March, 2020 have been reviewed by the auditors.

** All the EPS has been calculated considering the issue of Bonus Share since inception of the period

Note :

1 Figures for corresponding previous period have been regrouped and rearranged wherever considered necessary.

2 These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 11, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.

3 Segment wise reporting as required by 'Ind AS 108-Operating Segments' is not applicable since the entire operation of the company is through one segment only.

4 The Company has adopted Indian Accounting Standards ('Ind AS') notified by the ministry of Corporate Affairs with effect from 1st April, 2020. Accordingly, the financials results for the quarter and period ended 31st December, 2020 are in compliance with IND AS and other accounting principals generally accepted in India and the results for the comparative quarter and for the period ended 31st December, 2019 and the previous year ended 31st March, 2020 are also compliant with IND AS.



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- The Company has considered the possible effects that may result from the pandemic relating to COVID19 in the preparation of these interim Consolidated financial statements including there coverability of carrying amounts of financial and financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered.
- The company has issued bonus shares in the proportion of 5 (Five) Equity Share for every 100 (Hundred) existing equity shares held by the Members on 18th September, 2020 and this was approved by shareholders through Postal Ballot.
- The Company has received the approval for migration of its shares from NSE SME Emerge Platform to Main Board of NSE on 22.10.2020 and the shares of the Company are available for trading on Main Board of NSE w.e.f 22.10.2020.
- Reconciliation of equity and Net profit as per reported under previous Generally Accepted Accounting Principles ("Previous GAAP") and as per IND AS is given as **Appendix-A**

Appendix -A:Reconciliation of Net Profit as per reported under Previous Generally Accepted Accounting Principles ("Previous GAAP") and as per IND AS

Nature of Adjustment	Consolidated		
	Net Profit Reconciliation		
	For the Quarter ended 31.12.2019	For the period months ended 31.12.2019	For th year ended 31.03.2020
Net Profit as per privous GAAP	4,492,151	17,114,255	20,655,522
Rent Income recognised from Deferred income while measuring Financials Liability at amortised cost	34,156	102,467	136,623
Effect of measuring Financials Liability at amortised cost	423,279	1,269,836	1,693,115
Net Profit as per Ind AS	4,103,028	15,946,886	19,099,029
Other Comprehensive Income (Net of Tax)	-	-	-
Total Comprehensive Income as per IND AS	4,103,028	15,946,886	19,099,029

For and on behalf of the Board of Directors
Shradha Infraprojects Limited


Mr. Nitesh Sanklecha
Managing Director
Nagpur, February 11, 2021

