

Date: 09.11.2023

To, Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 9th day of November, 2023

Scrip Code: 531802

This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, 9th day of November, 2023at the Registered Office of the Company inter alia considered & approved the following:

- Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Unaudited Financial Results (Standalone and Consolidated) for the half year/ quarter ended on September 30, 2023as reviewed by audit committee. The statutory auditors have also carried out a limited review on Unaudited Financial Results for the half year/ quarter ended on September 30, 2023.
- 2. The copy of the Result and Limited Review Certificate are enclosed for your information and record, as per said regulations.
- 3. The Meeting Started on 12,45 Pm and concluded on 1.15 PM

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH Managing Director DIN: 00038121



" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India

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				Year ended on	31-03-2023	Audited		1822.35	42.70	1865.05		2143.83		(1755.98)		114.35	48.46	29.42	88.62	668.70	1196.35			1196.35		215.00	(1.40)	213.60		982.75						NC 770	7.116	AC 770	4.110	977.24	-			
					30-09-2022	Unaudited		801.93	32.38	834.31		1575.43	0.00	(1351.38)		57.61	1.95	14.00	44.93	342.54	491.77			491.77		00.06	(0.57)	89.43		402.34						(#0.0)	402.30	06 007	407.00	402.30				
			(Rs in Lakh)	Half Year Ended on	30-09-2023	Unaudited		1679.08	84.18	1763.26		759.69	2161.78	(1754.21)		57.73	77.16	11.12	84.84	1398.11	365.15			365.15		78.61	-0.17	78.44		286.71					c	206 74	11.002	14 200	11.002	286.71	8.51	10.0		
			Consolidated (Rs in Lakh)		30-09-2022	Unaudited		496.52	21.63	518.15		1256.76		(1134.97)		39.61	0.89	6.93	23.76	192.98	325.17			325.17		60	-0.26	59.74		265.43						765 30	60.002	06 300	80.002	265.39	000	~~~~		
-		2023		Quarter ended on	30-06-2023	Unaudited		1048.28	17.35	1065.63		360.79	1216.97	(819.40)		28.41	40.22	5.54	47.35	879.88	185.75			185.75		31.66	-0.08	31.58		154.17					ç	462.07	18.501	10 02	193.97	153.97	0.52	70.0		
		ed on 30Sept 2023		Ö	30-09-2023	Unaudited		630.80	66.83	697.63		398.90	944.81	(934.81)	0.00	29.32	36.94	5.58	37.49	518.23	179.40			179.40		46.95	(60.0)	46.86		132.54			No contraction of the second s		·	100 EA	132.54	1900	132.54	137 54	7 00	00.1		
_C010570		Quarter/Year Ended on		Year ended on	31-03-2023	Audited		1,786.35	42.62	1828.97		613.45		(218.21)		114.35	4.27	29.42	88.94	632.22	1196.75			1196.75		215.00	(1.40)	213.60		983.15						(10.0)	B/1.64	10 110	9//.64	977.64	10.110		~ ~ ~	
: L65990GJ1988PLC010570					30-09-2022	Unaudited		801.93	29.59	831.52		214.49		9.56		57.61	1.95	14	42.14	339.75	491.77			491.77		90	-0.57	89.43		402.34					0	40.0-	402.30		402.30	402 30				
CIN : L6599		inancial Results for the	(Rs in Lakh)	Half Year Ended on	30-09-2023	Unaudited		472.33	84.18	556.51		759.69		(651.46)		56.08	4.09	11.12	62.52	242.04	314.47			314.47		36.44	-0.17	36.27		278.20					·	00 000	2/8.20	00 000	278.20	78.20	FLUIDA	T		
0-		Statement of audited Fina	Standalone (Rs		30-09-2022	Unaudited		499.27	18.89	518.16		89.76		32.03	-	39.61	0.89	6.93	23.77	192.99	325.17			325.17		60	-0.26	59.74		265.43						-0.04	265.39		265.39	265.39	700.00	T		
		Stateme		Quarter ended on	30-06-2023	Unaudited		323.38	17.35	340.73		360.79		(274.80)		27.66	3.69	5.54	32.62	155.50	185.23			185.23		31.66	-0.08	31.58		153.65						2.0-	153.45		153.45	152 45	24.001			
				ā	30-09-2023	Unaudited		148.95	66.83	215.78		398.9	0	-376.66	0	28.42	0.4	5.58	29.9	86.54	129.24			129.24		4.78	-0.09	4.69		124.55		ns before tax	s	ation after tax			124.55	riod, net of tax	124.55	174 KK	line interect	NIII II III III		
				Particulars			1	1 Revenue from operations	Other income	Total Revenue (I+II)	2 Expenses:	a) Cost of Material consumed	b) Purchase of stock in trade	c) Changes in inventories of finished goods	WIP and stock in trade.	d) Employees benefits expenses.	e)Finance Costs	f) Depreciation and amortisation exp.	a) Other Expenses	Total Expenses	3 Profit/(Loss) before exceptional and	Extra ordinary items and Taxes.(III - IV)	4 Exceptional items.	5 Profit/(Loss) before Tax (VII-VIII)	7 Tax Expenses	8 1) Current Tax	9 2) Deferred Tax	10 Total tax exp	11 Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement profituit acs for the period from	14 continuing	operations (IX-X)	15 Profit/(loss) from discontinued operations before tax	16 Tax expenses of discontinued operations	17 Net profit (loss) from discontinued operation after tax						24 Total profit or loss, attributable to Droft or loss attributable to owners of nare	FIGHLUI 1055 dui juulaura to vuritei a vi para	Total comprehensive income for the	25 period attributable to	Г

Ph. : (+91) 079 - 26925653, | M. : 9925008128 (Fax) 26925653 Email : info@prernagroup.com | Web : www.prernagroup.com.

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		ide receivables including unbilled receivable atements, the group will continue to monitor +11-2023	les, investmen r development		sets. The even inificant uncert	ntual outcome tainties in futur	of impact of the re periods, if any.	global health pa	ndemic may be	a different from	those estimated	as on the date	BY OR	DER
A A A A A A A A A A A A A A A A A A A		Ahmedabad					0				a 3 8 9	88		Managing Director
														DIN: 00038121

Ph. : (+91) 079 - 26925653, | M. : 9925008128 (Fax) 26925653 Email : info@prernagroup.com | Web : www.prernagroup.com.

CIN: L65990GJ1988PLC010570



	UnAudited Statemen	t of Assets and Liab	ilities as at Sep 3	0, 2023	
		Standalone (I	Rs in Lakh)	Consolidated	d (Rs in Lakh)
	Particulars	As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited	As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited
_	ASSETS				
1	Non- Current Assets				
_	a) Property, Plant and Equipment	74.18	85.01	74.18	85.01
_	b) Capital Work-in-progress				3.49
_	c) Investmeet Property	3.49	3.49	3.49	3.49
_	d) Goodwill				
_	e) Other intangible assets		Contra Co		
	f) Intangible Assets under devlopmentg) Biological Assets other than beared plants				
-		And the second s			
_	h) Financial Assets	13.89	93.18	13.89	128.14
_	i) Investments	15.89	95.18	15.09	120.14
-	ii) Trade Receivables iii) Loans				
-	i) deferred Tax Assets (net)	16.99	16.82	16.99	16.82
-	i) Other Non- Currenet Assets	2550.81	1765.06	2550.81	1765.05
-	I) CONTINUE CONTINUE A BOCIO	2000.01			
	2 Current Assets				
	a) Inventories	4286.42	3634.96	7028.15	5273.93
	b) Financial Assets			-	
	i) Investments				
_	ii) Trade Receivables	81.36	154.88	81.36	154.88
_	iii) Cash and Cash Equivalents	19.60	55.82	182.82	213.25
_	iv) Bank balance other than (iii) above	3740.00	752.47	3740.00	752.47
_	v) Loans				
_	vi) Others to be specified				07.00
_	c) Current Tax Assets (net)	39.88	27.93	39.88	27.93
_	d) Other Current Assets	75.76	47.56	75.76	255.00
-	TOTAL ASSETS	10002 27	0027.40	12007 21	
-	IOTAL ASSETS	10902.37	6637.18	13807.31	8675.97
-	EQUITY AND LIABILITIES				
	1 Equity	A CONTRACT			
	a) Equity Share Capital	3612.75	1204.25	3612.75	1204.25
	b) Others Equity	6255.26	3591.24	6255.26	3591.23
	c) Monority Interest			8.41	-0.10
	2 Liabilities				
_	Non Current Liabilities	Same Same		· Automation	
_	a) Financial Liabilities				
_	i) Borrowings				
_	ii) Trade Payables				
	iii) Other financial liabilities (other than those specified in item (b), to be specified)				
-	b) Provisions				
	c) Deferred Tax Lioabilities (net)			-	
-	d) Other Non- Current Liabilities	480.76	14.38	20(2.22	1909.81
		400.76	14.38	2962.28	1909.81
	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings				
_	ii) Trade Payables				
	iii) Other financial liabilities (other than				
_	those specified in item c.				
	b) Other Current Liabilities c) Provisions	545.10	1822.72	943.59	1966.19
-	d) Current Tax Liabilities (Net)	8.50	4.59	25.02	4.59
-	TOTAL EQUITY AND LIABILITIES	10000			
_	LIGHT EQUIT I AND LIABILITIES	10902.37	6637.18	13807.31	* 8675.97

Managing Director (DIN: 00038121)

" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmecabad - 380058. Gujarat, India



PRERNA INFRABUILD LIMITED STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED 30TH SEP,2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	314.47	1,191.24
Adjustments for:		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	4.09	4.27
Interest income	-82.69	-31.80
Net (gain) / loss on sale of investments		-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	245.50	1,182.31
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-651.46	-218.21
Trade receivables	73.52	-153.38
Short-term loans and advances	-	-
Long-term loans and advances		-
Other current assets	-40.15	40.78
Other non-current assets	-785.92	-1,727.69
Adjustments for increase / (decrease) in operating liabilities:	(1.077.00)	1044.05
Other current liabilities except unpaid dividend	(1,277.62)	5 1,341.65
Other long-term liabilities	466.38	-5.57
Short-term provisions	3.91	0.90
Cash generated from operations	(1,965.84)	460.79
Net income tax debited	36.27	213.60
Net cash flow from / (used in) operating activities (A)	(2,002.12)	247.19
B. Cash flow from investing activities	0 400 50	
Proceeds from increase in capital Proceeds from sale of fixed assets	2,408.50	
Proceeds from sale of fixed assets Purchase of Fixed assets	-	1.00
	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents - Placed	0.000.00	
- Matured	-2,990.00	-750.00
	-	
Sale of Current invest.not considered as Cash and cash equivalents		
Sale of non current investments	79.30	142.82
Interest received	82.69	31.80
Dividend received	02.09	31.00
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	-18.75
Net cash flow from / (used in) investing activities (B)	1,967.53	-10.73
C. Cash flow from financing activities	1,907.55	-005.63
Repayment of other short-term borrowings		
Finance cost	-	-
Net cash flow from / (used in) financing activities (C)	-4.09 - 4.09	-4.27
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		-4.2
Cash and cash equivalents at the beginning of the year	-38.68	-362,73
Cash and cash equivalents at the end of the year	55.82	418.55
oash and cash equivalents at the end of the year	17.14	55.82



Reconciliation of Cash and cash equivalents with the		
Cash and cash equivalents as per Balance Sheet (Refer Note 19		55.82
Less: Bank balances not considered as Cash and cash	2.47	-
equivalents as defined in AS 3 Cash Flow Statements : Unpaid		
Dividend: Rs.246667/- (Prev Yr 246667)		
	17.14	55.82
Cash and cash equivalents at the end of the year *	17.14	55.82
* Comprises:		
(a) Cash on hand	-	-
(c) Balances with banks		
(i) In current accounts	17.14	55.82
(iii) In deposit accounts with original maturity of less than 3 months		-
	17.14	55.82
Notes:	0.00	0
(ii) These earmarked account balances with banks can be utilised only	for the specific identified purposes.	
Place : Ahmedabad	For and on behalf of the Board of D Journal Managind Director (Sanket V Shah)	Directors

" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India



CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEP,2023

Particulars	For the year ended 30 Sep, 2023	For the year ended 31 March, 2023
	Rupees in Lakh	Rupees in Lakh
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	365.15	1,190.83
Adjustments for:		
Depreciation and amortisation	11.12	29.42
(Profit) / loss on sale / write off of assets	-	-0.12
Finance costs	77.16	48.46
Interest income	-82.69	-31.88
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-1.50	-10.70
Operating profit / (loss) before working capital changes	369.24	1,226.01
Changes in working capital:	000.24	1,220.01
Adjustments for (increase) / decrease in operating assets:		
Inventories	-1,754.22	-1,806.58
Trade receivables	73.52	-1,800.38
Short-term loans and advances	13.52	-155.56
	-	-
Long-term loans and advances Other current assets	167.00	105.04
Electronic Control of	167.29	-165.84
Other non-current assets	-785.93	-1,727.68
Adjustments for increase / (decrease) in operating liabilities:		
Other current liabilities except unpaid dividend	(1,022.60)	1,485.12
Other long-term liabilities	1,052.47	1,889.62
Short-term provisions	20.43	0.84
Cash generated from operations	(1,879.79)	748.11
Net income tax debited	78.44	213.60
Net cash flow from / (used in) operating activities (A)	(1,958.23)	534.51
B. Cash flow from investing activities		
Proceeds from increase in capital	2,408.50	-18.75
Proceeds from sale of fixed assets	-	1.00
Purchase of Fixed assets	-0.29	-23.22
Bank balances not considered as Cash and cash equivalents	0.20	20.22
- Placed	-2,990.00	-750.00
- Matured	-2,000.00	-750.00
Sale of Current invest.not considered as Cash and cash equivalents		
		-
Sale of non current investments	444.00	50.00
Interest received	114.26	56.98
Dividend received	82.69	31.88
Rental income from investment properties	1.50	10.70
Cost of increase in capital	2,385.83	
Net cash flow from / (used in) investing activities (B)	2,002.49	-691.41
C. Cash flow from financing activities		
Repayment of other short-term borrowings		-
Finance cost	-77.16	-48.46
Net cash flow from / (used in) financing activities (C)	-77.16	-48.46
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-32.90	-205.36
Cash and cash equivalents at the beginning of the year	213.25	418.61
Cash and cash equivalents at the end of the year	180.35	
and a she of the second of the your	100.35	213.25



Reconciliation of Cash and cash equivalents with the		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	182.82	213.25
Less: Bank balances not considered as Cash and cash	2.47	210.20
equivalents as defined in AS 3 Cash Flow Statements : Unpaid		
Dividend: Rs.246667/- (Prev Yr 246667)		
	180.35	213.25
Cash and cash equivalents at the end of the year *	180.35	213.25
* Comprises:		
(a) Cash on hand	-	
(c) Balances with banks		
(i) In current accounts	180.35	213.25
(iii) In deposit accounts with original maturity of less than 3	-	
months		
	180.35	213.25
Notes:	0.00	(0.00)
(i) The Cash Flow Statement reflects the combined cash flows pertaining to co	ntinuing and discounting operations.	
(ii) These earmarked account balances with banks can be utilised only for the	specific identified purposes.	

For and on behalf of the Board of Directors

Managind Director (Sanket V Shah)

Place : Ahmedabad Date : 09-11-2023

" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India



09-11-2023

To, Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400001

Company Code: 531802

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Thursday, 9thday of November, 2023

Submission of Statement of Deviation or Variation in the use of proceeds of Rights Issue under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) "LODR" Regulations, 2015 for the Quarter ended on 30thSeptember 2023.

Pursuant to Regulation 32 of the SEBI (LODR) Regulations, 2015 and SEBI circular No.CIR/CFD/CMD1/162/2019 dated 24 December 2019 issued by SEBI titled "Format on Statement of Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement (QIP) etc.", we hereby submit the statement of deviation or variation in the use of proceeds of the rights issue against the objects of the issue stated in the Letter of Offer for Rights Issue of the Company dated 6th April 2023. Detailed deviation report is annexed as Annexure I.

Kindly take it on your record.

For, PRERNA INFRABUILD LIMITED

SANKET SHAH Managing Director DIN: 00038121



" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India



Statement of Deviation / Variation in utilization of funds raised through Rights Issue

Name of Entity	PRERNA INFRABUILD LIMITED
Mode of Fund Raising	Right Issue (Letter of offer dated 06.04.2023)
Date of Raising Funds	06.04.2023 (Being the Board Meeting date where record date i.e. 21.04.2023 for rights issue was declared)
Amount Raised	Rs.481,700,400/-
Report filed for Quarter ended	30thSeptember, 2023
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	No
Is there a Deviation / Variation in use of funds raised	Not applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No comments

Objects for Which funds have been raised and where there has been a deviation, in the following Table

s in the main ble applica Cr. Cr. Cr. aggregate out of this, an amount of Rs. 15.94 object ble (Full amount is yet to business & their activities aggregate out of this, an amount of Rs. 32.23 Cr. has been utilized for Working capital and other Corporate purpose. As on 30th Sept 2023 rest amount of Rs. 32.23 Cr. is lying unutilized in the Bank account of HDFC bank Limited				a series		100	
Investment s in the main object related business & their activitiesNot applicaRs. 48.17 Cr15.94 Cr.NilThe Company has received Rs. 48.17 Cr. Ir aggregate out of this, an amount of Rs. 15.94 Cr. has been utilized for Working capital and other Corporate purpose. As on 30th Sept 2023 rest amount of Rs. 32.23 Cr. is lying unutilized in the Bank account of HDFC bank Limited		-	d object,	allocatio	Utilize d till 30 th Sept, 2023 quarter	Deviation/ Variation for the quarter according to applicable	Remarks, if any
	b	s in the main object related usiness & their	applica	-	Cr. (Full amount is yet to be		The Company is yet to utilized full issue

" PRERNA ", Survey No.820/1, Makarba In Lane of Panchwati Auto, Opp. Ananddham Derasar, S.G.Road, Ahmedabad - 380058. Gujarat, India



Note: - Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer etc.



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Chartered Accountants Independent Auditor's Review Report

To, The Board of Directors, Prerna Infrabuild Limited, Ahmedabad.

We have reviewed the accompanying statement of unaudited consolidated financial results of Prerna Infrabuild Limited for the quarter ended on 30th September, 2023 and year to date results for the period 01st July 2023 to 30th September, 2023 ("the statement") ("the statement") 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, (The Listing Regulations)

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these consolidated financial statements based on our review.

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. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

Our conclusion is not modified in respect of this matter.

For, Philip Fernandes& Co., Chartered Accountants Firm Registration No.: 128122W

PHILIP FERNANDES Proprietor Membership No. 125960 Place: Ahmedabad, Date:09th November, 2023 UDIN: 23125960BGPXAK7374



915,9th Floor, Shiromani Complex, Opp Jhansi Ki Rani BRTS, Nehrunagar, Ahmedabad-380015 Ph: 079-4009 6006, Mo.: 9925385039 • e-mail: philipfernandes.3@gmail.com



Chartered Accountants Independent Auditor's Review Report

To, The Board of Directors, Prerna Infrabuild Limited, Ahmedabad.

We have reviewed the accompanying statement of unaudited standalone financial results of Prerna Infrabuild Limited for the quarter ended on 30th September, 2023 and year to date results for the period 01st July 2023 to 30th September, 2023 ("the statement") 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, (The Listing Regulations)

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For, Philip Fernandes& Co., Chartered Accountants Firm Registration No.: 128122W

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PHILIP FERNANDES Proprietor Membership No. 125960 Place: Ahmedabad, Date:09th November, 2023 UDIN: 23125960BGPXAK7374



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