



YASHRAJ CONTAINERS LTD.

Registered Office : Madhav Niwas CHSL., Flat No. B-1A, 1st floor, Natakwala Lane,
Opp. S V Road, Borivali (West), Mumbai - 400 092. Phone : +91-22-2806 9097
Email : yashraj_bom@rediffmail.com / yashraj@barrelpeople.com Website : www.barrelpeople.com
CIN NO : L28120MH1993PLCO73160



REF.NO:YCL/BOMSTOCK/2023

October 30, 2023

The Listing Manager
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400 001

Dear Sir,

Sub : Outcome of the Board Meeting held on Monday, the October 30, 2023, for approved the Unaudited Financial Results for 2nd Quarter ended 30th September, 2023

Ref : Company No. 530063

The Board of Directors of the Company held its meeting today i.e. Monday, the October 30, 2023, at Jwala Estate, Pushp Vinod 2, Soniwadi, Near Kora Kendra, Borivali (West), Mumbai 400 092. The Board adopted the following :

- 1) The Board approved and took on record the Unaudited Financial Results for the 2nd Quarter ended 30th September, 2023 - copy enclosed.
- 2) The Board took on the Limited Review Report given by the Statutory Auditors M/s. Satyaprakash Natani & Co. on the Unaudited Financial Results for the 2nd Quarter ended 30th September, 2023 - copy enclosed.
- 3) The Board noted that the Trading Window for dealing in Securities of the Company was closed for Promoters, Directors, KMP's and all connected persons and relatives with effect from October 6, 2023, till the expiry of 48 hours after the announcement of the Unaudited Financial Results of the company for the Quarter ended 30th September, 2023.
- 4) The Board accepted the Resignation of Ms. Leena Kumawat, Company Secretary with effect from May 2, 2023 - retrospective effect on account of administrative convenience as she was not interested and necessary intimation was received on October 27, 2023 from Ms. Leena Kumawat - Company Secretary.
- 5) The Board discussed and approved the Related Party Transaction with Group Companies and were at arms' length in the ordinary course of business.
- 6) The Board discussed SEBI Order dated March 16, 2023 and decided for sale of shares and to transfer the proceeds under IEPF Account.



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- 7) The Board discussed SEBI Court Order dated 7th December 2019, and February 15, 2023, and our compounding Application at SEBI Court, Mumbai, and the matter is pending i.e. at Court and the next date is on 20-11-2023
- 8) The Board discussed that Application is pending at NCLT Court, Mumbai Re: Voluntarily under CIRP and the next date is 07-12-2023.
- 9) The Board took on record the Statutory Compliance Certificate pursuant to Clause 34 (Read with Schedule V) as on 30th September, 2023.
- 10) The Board took on record that all Statutory Compliances with BSE for the Quarter ended on 30th September, 2023.
- 11) The Meeting of the Board of Directors' commenced at 12.30 p.m. and concluded at 2.00 p.m.

Please arrange to display at our website.

Thanking you,

Yours faithfully,
FOR YASHRAJ CONTAINEURS LTD.


(JAYESH VALIA)
MANAGING DIRECTOR



enc:a/a



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YASHRAJ CONTAINEURS LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September ,2023

Rs. in Lacs							
S.No	Particulars	Quarter ended 30-09-2023	Quarter ended 30-06-2023	Quarter ended 30-09-2022	Half Year Ended 30-09-2023	Half Year Ended 30-09-2022	Year ended 31-03-2023
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited*
1	Total revenue from Operations	65.65	43.43	109.94	109.08	340.38	2,256.15
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(164.64)	(156.48)	44.74	(321.13)	58.78	233.13
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	(164.64)	(156.48)	44.74	(321.13)	58.78	233.13
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(164.64)	(156.48)	44.74	(321.13)	58.78	415.58
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(172.45)	(147.49)	43.69	(319.95)	59.22	414.78
6	Equity Share capital	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
7	Other Equity	(9,914.68)	(9,742.21)	(8,974.14)	(9,914.68)	(8,974.14)	(9,594.72)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44
	2. Diluted	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44

Notes:

a)The Financial Results have been reviewed by the Audit Committee and approved by the Board of at its meeting held on 30th October, 2023. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter & Half Year Ended 30.09.2023.

b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.barrelpeople.com))

For YASHRAJ CONTAINEURS LIMITED

Place : Mumbai
Date : 30th October' 2023

(MR. JAYESH V VALIA)
MANAGING DIRECTOR





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YASHRAJ CONTAINEURS LIMITED

UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

Part I - Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September ,2023

Sr. No.	Particulars	Quarter ended 30-09-2023	Quarter ended 30-06-2023	Quarter ended 30-09-2022	Half Year Ended 30-09-2023	Half Year Ended 30-09-2022	Year ended 31-03-2023
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited*
	Income						
I	Revenue from Operations	65.65	43.43	109.94	109.08	340.38	2,256.15
II	Other Income	96.70	96.01	99.63	192.71	101.62	12.95
III	Total Income	162.35	139.44	209.57	301.79	442.00	2,269.10
2	Expenses						
	a) Cost of Materials Consumed	61.84	40.72	80.13	102.56	211.07	1,491.64
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods , work in progress & stock in trade.	-	-	-	-	-	2.88
	d. Employee benefit expenses	79.02	64.78	74.38	143.79	137.79	278.96
	e. Finance Cost	160.71	158.97	0.00	319.68	0.12	30.36
	f. Depreciation & amortisation expense	6.49	6.47	3.26	12.96	6.58	16.36
	g. Other expenditure	18.93	25.00	7.06	43.93	27.65	215.78
IV	Total Expenses	326.99	295.92	164.83	622.93	383.22	2,035.98
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(164.64)	(156.48)	44.74	(321.13)	58.78	233.13
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	(164.64)	(156.48)	44.74	(321.13)	58.78	233.13
VIII	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	(182.46)
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	(164.64)	(156.48)	44.74	(321.13)	58.78	415.58
X	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(164.64)	(156.48)	44.74	(321.13)	58.78	415.58
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(7.81)	8.99	(1.05)	1.18	0.44	(1.32)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.52)
	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	-	-	-	-	-	-





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XV	Total Comprehensive Income for the period (XIII+XIV)	(172.45)	(147.49)	43.69	(319.95)	59.22	414.78
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44
	(2) Diluted (In ₹)	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44
	(2) Diluted (In ₹)	(0.97)	(0.92)	0.26	(1.89)	0.35	2.44

See accompanying notes to the financial statements:

Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & Half Year ended September 30, 2023 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as amended.
2. The above Unaudited standalone financial results of the Company for the quarter & Half Year ended September 30, 2023 have been reviewed by the Audit Committee on 30th October, 2023 and thereafter approved by the Board of Directors at their meeting held on 30th October, 2023.
3. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
4. Complaints lying pending as on 30-09-23 - NIL.
5. Complaints Received during the year - NIL
6. Complaints disposed off during the year -NIL
7. Complaints lying unsolved as on 30.10.2023 - NIL
8. The Company is in the process of getting the liability restructured and the promoter confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including participation in Government tenders. Accordingly the company has continued to prepare its financial statements on 'Going Concern Basis'.
9. The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Half Year ended 30th September 2023.
10. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

FOR YASHRAJ CONTAINEURS LIMITED

PLACE :- MUMBAI
DATE :- 30-10-2023

(JAYESH V VALIA)
MANAGING DIRECTOR





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UNAUDITED STANDLONE BALANCE SHEET AS AT 30TH SEPTEMBER'2023

Particulars		Amount in Lacs	
		As at 30-09-2023	As at 31-03-2023
Assets		UNAUDITED	AUDITED
1	Non-Current Assets		
	Property, Plant & Equipment	191.50	204.46
	Capital Work in Progress		
	Investment Property	0.18	0.18
	Goodwill		
	Other Intangible Assets	0.00	0.00
	Non-current financial Assets		
	Non-current investments	9.06	7.88
	Trade receivables, non current		
	Loans, non-current	14.01	14.01
	Other non-current financial assets	0.51	0.51
	Total non-current financial assets	23.58	22.40
	Deferred tax assets (net)	203.08	203.08
	Other non-current assets	-	-
	Total non-current assets	418.34	430.12
2	Current Assets		
	Inventories	-	-
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	39.22	32.36
	Cash and cash equivalents	27.68	123.63
	Bank balance other than cash and cash equivalents	1.96	1.96
	Loans, current	5.21	4.09
	Other current financial assets	-	-
	Total current financial assets	74.07	162.04
	Current tax assets (net)		
	Other current assets	117.19	92.41
	Total current assets	191.25	254.44
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax assets		
	Total assets	609.59	684.56





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CIN NO : L28120MH1993PLCO73160		
	AUDITED	AUDITED
Equity and Liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity Share Capital	1,700.00	1,700.00
Other Equity	(9,914.68)	(9,594.72)
Total Equity attributable to owners of parent	(8,214.68)	(7,894.72)
Non controlling interest		
Total equity	(8,214.68)	(7,894.72)
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings , non-current	-	-
Trade payables ,non-current		
Other non-current financial liabilities		
Total non-current financial liabilities	-	-
Provisions ,non-current	40.26	36.63
Deferred tax liabilities (net)		
Deferred Governments grants , non-current		
Other non-current liabilities		
Total non-current liabilities	40.26	36.63
Current liabilities		
Current financial liabilities		
Borrowings ,current	7,507.27	7,189.88
Trade payables ,current	293.19	278.43
Other current financial liabilities	27.48	16.47
Total current financial liabilities	7,827.93	7,484.78
Other current liabilities	950.84	1,052.09
Provisions ,current	5.24	5.78
Current tax liabilities (Net)		
Deferred Governments grants ,current		
Total current liabilities	8,784.01	8,542.66
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	8,824.27	8,579.29
Total equity and liabilities	609.59	684.56
	0.00	0.00

FOR YASHRAJ CONTAINEURS LIMITED

PLACE :- MUMBAI
DATE :- 30/10/2023

ALC (JAYESH V VALIA)
MANAGING DIRECTOR





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YASHRAJ CONTAINEURS LIMITED

CIN No.: [L28120MH1993PLCO73160]

Standalone Statement of Cash Flow for the Half Year ended September 30, 2023

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the Half Year ended 30 September, 2023		For the year ended 31 March, 2023	
	Amount In Rs	Amount In Rs	Amount In Rs	Amount In Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before tax		(321.13)		(588.91)
<u>Adjustments for:</u>				
Depreciation and amortisation	12.96		57.11	
Finance costs	319.68		649.60	
Interest income	-		(0.02)	
(Profit) / loss on sale / write off of assets	(0.48)		(2.16)	
Adjustments for non cash expenditure	(0.23)		(0.92)	
	331.93	331.93	703.61	703.61
Operating profit / (loss) before working capital changes		10.79		114.71
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	(6.86)		132.53	
Financial Assets (Current Assets)	(25.89)		(25.72)	
Financial Assets (Non current Assets)	-		(0.05)	
Deferred Tax Assets (Non current Assets)	-		(20)	
-	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	14.76		(22.65)	
Other current liabilities	(90.79)		48.88	
Employee Benefit Obligations	-		6.13	
Long-term provisions	3.63		(0.21)	
	(105.16)	(105.16)	118.80	118.80
		(94.36)		233.51
		-		-
Cash generated from operations		(94.36)		233.51
Net income tax (paid) / refunds		-		20.10
Net cash flow from / (used in) operating activities (A)		(94.36)		253.61
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-		-	
Investment In Properties	-		-	
Proceeds from sale of fixed assets	0.48		2.48	
Current investments not considered as Cash and cash equivalents				
- Purchased	-		-	
Interest received				
- Others	-		0.02	
Accrued Interest on Deposit				
- Others	0.23		0.92	
	0.71	0.71	3.42	3.42
Cash flow from extraordinary items				
		0.71		3.42
Net income tax (paid) / refunds				
Net cash flow from / (used in) investing activities (B)		0.71		3.42





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C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		-	
Proceeds from sale of shares	-		-	
Proceeds from long-term borrowings	-		-	
Repayment of long-term borrowings	-		-	
Net increase / (decrease) in working capital borrowings	317.38		513.75	
Proceeds from other short-term borrowings	-		-	
Repayment of other short-term borrowings	-		-	
Finance cost	(319.68)		(649.60)	
Dividends paid	-		-	
Tax on dividend	-		-	
	(2.30)	(2.30)	(135.85)	(135.85)
Net cash flow from / (used in) financing activities (C)		(2.30)		(135.85)
		(95.95)		121.18
Net increase / (decrease) in Cash and cash equivalents (A+B+C)				
Cash and cash equivalents at the beginning of the year		125.59		4.40
Cash and cash equivalents at the end of the year		29.64		125.59
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 13 & 14)		29.64		125.59
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 11		29.64		125.59
Cash and cash equivalents at the end of the year *		29.64		125.59
* Comprises:				
(a) Cash on hand		0.04		0.19
(b) Balances with banks				
(i) In current accounts		27.64		123.43
(ii) In EEFC accounts				
(iii) In deposit accounts with original maturity of less than 3 months		1.96		1.96
		29.64		125.59
In terms of our report attached.				
<p>For and on behalf of the Board of Directors</p>   <p>Dr. Jayesh V Valia Managing Director (DIN:01117247)</p>				
Place : Mumbai		Place : Mumbai		
Date : 30th October '2023		Date : 30th October '2023		



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

Independent Auditor's Review Report on the Quarter and half yearly ended Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**Review Report to
The Board of Directors
Yashraj Containers Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of **YASHRAJ CONTAINEURS LIMITED** ("the company") for the Quarter and half yearly ended on September 30, 2023 (the "Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No.CIR/CFD/CMD1/80/2019 dated July 19, 2019 ("the Circular").
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Opinion

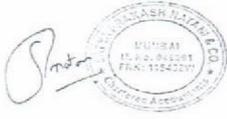
4. Based on our review conducted as above, and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw your attention that the Company is in the process of getting the liability restructured and the promoter confident to revive the business and infuse the required funding to address the negative net worth of the company thereby enlarging the business opportunities including participation in Government tenders. Accordingly, the company has continued to prepare its financial statements on 'Going Concern Basis'.

Our opinion is not modified in respect of above stated matters.

For Satyaprakash Natani and Co.
Chartered Accountants
Firm's Registration Number: 115438W



CA Satyaprakash Natani
Partner
Membership Number: 048091

Place: Mumbai
Date: 30th October, 2023

UDIN: 23048091BGXIYX2595

