



SAB INDUSTRIES LIMITED

CIN : L00000CH1983PLC031318

Regd. & Corporate Office :

SCO 49-50, Sector 26,

Madhya Marg, Chandigarh – 160019 (INDIA)

Tel : +91-172-2792385 / 27931112

Fax : +91-172-2794834 / 2790887

Email: ssl_ssg@glide.net.in

Website : www.sabindustries.in

SAB/2024/851

August 13, 2024

BSE Limited
Corporate Relations Department
25th Floor, P.J. Tower,
Dalal Street, Mumbai – 400001.

Sub: **Outcome of the Board Meeting (Stock Code: 539112)**

Dear Sir/ Madam,

Pursuant to Regulation 33 and Regulation 30 of the Securities and Exchange Board of India (LODR) Regulations, 2015, we inform you that the Board of Directors in their meeting held today i.e. 13/08/2024 at Chandigarh, approved the following:

1. Standalone and Consolidated Unaudited Financial Results along with Auditor's Limited Review Report for the Quarter ended 30.06.2024. (Copy of Financial Results and Limited Review Report is attached herewith).
2. The next Annual General Meeting of the Company is scheduled to be held on 30th September 2024 at Registered Office at SCO 49-50, Sector 26, Madhya Marg, Chandigarh - 160019.
3. Cessation of Shri Surinder Singh Viridi (DIN: 00035408) and Smt. Manju Lakhnpal (DIN: 07130592) as an Independent Directors of the Company upon completion of their term of 5 (five) consecutive years at the close of business hours of 12.11.2024 and 13.03.2025 respectively. The details as required under Listing Regulations read with Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are given in Annexure-A.
4. Re-appointment of Shri Sanjay Garg (DIN: 00030956), a qualified Cost Accountant, as Additional Managing Director of the Company for a period of five years w.e.f. 14/02/2025 pursuant to the provisions of Sections 196, 197, 198 & 203, read with Schedule-V of the Companies Act, 2013, subject to approval of the shareholders and other approvals, as may be required.
5. Appointment of Shri Virander Kumar Arya (DIN: 00751005), MD Medicine by qualification, running a private limited Company in the name and style of Arya Hospital Pvt. Ltd., which is engaged in providing healthcare services as Independent Director of the Company for a period of five years w.e.f. 01.10.2024 subject to approval of Shareholders at General Meeting of the Company. He has a rich experience of more than four decades in this profession having vast experience in financial matters and possess strong oversight toward risk management. He has also



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been serving as an Independent Director in Steel Strips Wheels Limited and is not related to any other Director/ KMPs.

6. Appointment of Smt. Tejinder Kaur (DIN: 00512377), IAS (Retired) as Independent Director of the Company for a period of five years w.e.f. 14.03.2025 subject to approval of Shareholders at General Meeting of the Company. She possesses appropriate skills, experience and knowledge of management and other disciplines related to the Company's business. She has also been serving as an Independent Director in Indian Acrylics Limited and is not related to any other Director/ KMPs.

The meeting commenced at 4.00 p.m. and concluded at 4.35 p.m.

Kindly take the same on your records.

Thanking you,
Yours faithfully,
for SAB INDUSTRIES LIMITED

(GURPREET KAUR)
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS-16116

Encl: As above



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Annexure - A

	Particulars	Details	Details
1.	Reason for change	Cessation on completion of term. Shri Surinder Singh Viridi (DIN: 00035408) will cease to be an Independent Director of the Company upon completion of his term of 5 (five) consecutive years at the close of business hours of 12.11.2024	Cessation on completion of term. Smt. Manju Lakhanpal (DIN: 07130592) will cease to be an Independent Director of the Company upon completion of his term of 5 (five) consecutive years at the close of business hours of 13.03.2025
2.	Date of Cessation	12.11.2024	13.03.2025
3.	Brief Profile (As applicable)	Not Applicable	Not Applicable
4.	Committee positions held by him in the Company	Chairman of Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee	Member in Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee



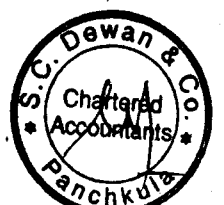
S.C. DEWAN & CO.
CHARTERED ACCOUNTANTS

TEL.: 0172-4611235
S.C.O. 90, 1st Floor
Mansa Devi Road, Swastik Vihar,
Panchkula-134 109
E-mail : dewansahab@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended.

To
The Board of Directors
SAB Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SAB Industries Limited** (the "Company") for the quarter ended **June 30, 2024** (the "Statement") attached herewith, being submitted by the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34, "Interim Financial Reporting" (Ind. AS 34) 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. 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 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.

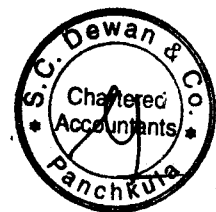
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind. AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of signature: Chandigarh
Date: 13-08-2024
UDIN:- 24015678BKEKBD5549

For S.C. Dewan & Co.
Chartered Accountants
(Firm registration No. 000934N)

Per S.C. Dewan
Partner

Membership Number: 015678



SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2024 (INR Lakh)

PARTICULARS	THREE MONTHS ENDED			YEAR ENDED
	30.06.2024 (UN-AUDITED)	31.03.2024 (AUDITED)	30.06.2023 (UN-AUDITED)	31.03.2024 (AUDITED)
1 Income				
(a) Revenue from operations	1316.95	2114.65	435.23	4552.23
(b) Other Income (net)	59.50	9.83	49.60	307.06
Total Income	1376.45	2124.48	484.83	4859.29
2 Expenses				
(a) Cost of Material Consumed	0.00	0.00	0.00	0.00
(b) Changes in inventories and stock-in-trade	1101.72	1443.33	402.24	3611.85
(c) Employee benefits expense	79.79	83.14	28.39	284.62
(d) Finance Costs	81.34	345.47	2.04	519.88
(e) Depreciation and amortisation expense	6.68	14.41	3.33	24.42
(f) Other Expenses	63.29	153.72	33.34	318.05
Total Expenses :	1332.82	2040.07	469.34	4758.82
3 Profit/(Loss) before exceptional items and tax	43.63	84.41	15.49	100.47
4 Exceptional Items				
5 Profit/(Loss) before tax	43.63	84.41	15.49	100.47
6 Tax Expense				
a) Current Tax	7.30	17.50	0.00	18.50
b) Short/ (Excess) provision of taxation for previous periods	0.00	(9.19)	0.00	(9.19)
b) Deferred Tax	0.00	6.53	0.00	6.53
Total Tax Expense	7.30	14.84	0.00	15.84
7 Net Profit/(Loss) for the period	36.33	69.57	15.49	84.63
10 Extraordinary items (Net of tax expense)				
11 Profit/(Loss) for the period	36.33	69.57	15.49	84.63
12 Other Comprehensive Income, net of Income Tax				
a) (i) Items that will not be reclassified to profit or loss	(673.34)	(5056.44)	8483.15	10247.96
(ii) Income Tax relating to Items that will not be reclassified to profit or loss	187.32	1406.70	(2360.01)	(2850.98)
b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
Other Comprehensive Income, net of Income Tax	(486.02)	(3649.74)	6123.14	7396.98
Total comprehensive Income for the period	(449.69)	(3580.17)	6138.63	7481.61
13 paid-up equity capital : (Face value Rs.10/- each)	1521.01	1521.01	1521.01	1521.01
14 Earning per share (of Rs.10/- each (not annualised))				
Basic and Diluted Earning per share	0.24	0.46	0.10	0.56

1 The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 13th August 2024.

2 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05,2016.

3 The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 30.06.2024. The figures for the corresponding previous periods have been restated/regrouped, wherever necessary to make them comparable.

Place: Chandigarh
Date : 13.08.2024

By order of the Board of Directors
For SAB Industries Limited

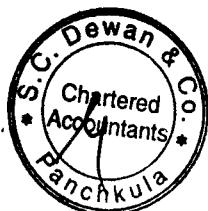
For S. C. Dewan & Co.
Chartered Accountants

(S.C. Dewan) Partner

M 015678
FRN 00934A

(Signature)
(Sanjay Garg)

Additional Managing Director



UDIN. 24015678 B K E R B D 55 49

SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

SEGMENT REPORT

Segmentwise Revenue, Results And Capital Employed for the Quarter ended 30.06.2024

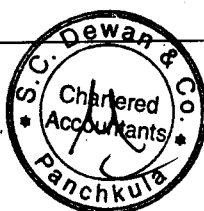
	THREE MONTHS ENDED			YEAR ENDED
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
1	SEGMENT REVENUES			
a)	23.53	444.12	23.07	585.15
b)	1316.95	1659.86	435.23	4059.67
c)	0.00	0.00	0.00	132.42
d)	35.97	19.38	26.53	80.93
e)	0.00	1.12	0.00	1.12
f)	0.00	0.00	0.00	0.00
	1376.45	2124.48	484.83	4859.29
2	SEGMENT RESULTS			
	Profit/(Loss)			
	(Before tax and interest from each segment)			
a)	(32.18)	207.22	(31.82)	353.30
b)	128.73	219.74	32.99	111.48
c)	0.00	0.00	0.00	132.42
d)	28.42	1.82	16.36	22.05
e)	0.00	1.10	0.00	1.10
f)	0.00	0.00	0.00	0.00
	124.97	429.88	17.53	620.35
Less: i)	81.34	345.47	2.04	519.88
ii)				
iii)				
	43.63	84.41	15.49	100.47
	TOTAL PROFIT/(LOSS) BEFORE TAX			
03	Segment Assets			
a)	3170.98	3367.20	1895.48	3367.20
b)	15602.72	15725.32	16256.20	15725.32
c)	30678.53	31350.82	29593.31	31350.82
d)	1645.98	1645.98	1645.98	1645.98
e)	17.41	17.41	16.70	17.41
f)	396.81	396.53	333.14	396.53
g)	0.00	0.00	0.00	0.00
	51512.43	52503.26	49740.81	52503.26
04	Segment Liabilities			
a)	6988.19	6977.95	12795.86	6977.95
b)	6187.05	6515.83	7801.10	6515.83
c)	36815.30	37487.59	27645.09	37487.59
d)	1106.74	1106.74	1084.28	1106.74
e)	(685.42)	(685.42)	(686.33)	(685.42)
f)	0.98	0.98	1.22	0.98
g)	1099.59	1099.59	1099.59	1099.59
	51512.43	52503.26	49740.81	52503.26

Place: Chandigarh
Date: 13.08.2024

By order of the Board of Directors
For SAB Industries Limited

(Signature)
(Sanjay Garg)
Addl. Managing Director
DIN NO00030956

**For S.C. Dewan & Co.
Chartered Accountants**



(S.C. Dewan) Partner

Mu 015678

FRN 000934N

UOIN. 24015678 BKEKBD 5549



S.C. DEWAN & CO.
CHARTERED ACCOUNTANTS

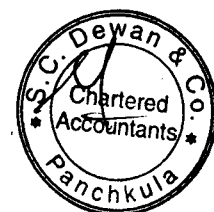
TEL.: 0172-4611235
S.C.O. 90, 1st Floor
Mansa Devi Road, Swastik Vihar,
Panchkula-134 109
E-mail : dewansahab@gmail.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
SAB Industries Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of **SAB Industries Limited** (the "Parent") and its share of the net Profit/(Loss) after tax and total comprehensive income / loss of its associate for the quarter ended **June 30, 2024** (the "Statement") 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 "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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.
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.

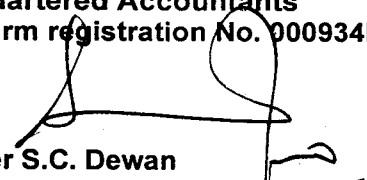
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

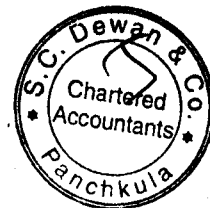


4. The statement includes the results of the following entities
:- SAB Udyog Limited (Associate of the Parent Company)
- 5 Based on our review conducted and procedures performed as stated in paragraph 3 above, subject to the effects of the matter specified in the paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement , prepared in accordance with the recognition and measurement principals laid down in the aforesaid Indian Accounting Standard and other principals generally accepted in India, has not disclose the information required to be disclosed in terms of the Listing Regulations,33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6 The accompanying statement includes the unaudited interim financial results and other financial information, in respect of above mentioned associate, whose unaudited interim financial results include the Company's share of total net Profit before tax of Rupees (221.57) Lakh for the Quarter ended **June, 30 ,2024** as considered in the statement whose interim financial results and other financial information have not been reviewed by us.
- These unaudited interim finical results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of Associates is based solely on such unaudited interim financial results and other unaudited financial information.
- 7 Our Conclusion is not modified in respect of this matter.

Place of signature: Chandigarh
Date: 13-08-2024
UDIN:- 24015678BKEKBG5964

For S.C. Dewan & Co.
Chartered Accountants
(Firm registration No. 000934N)


Per S.C. Dewan
Partner
(Membership Number: 015678)



SAB INDUSTRIES LIMITED

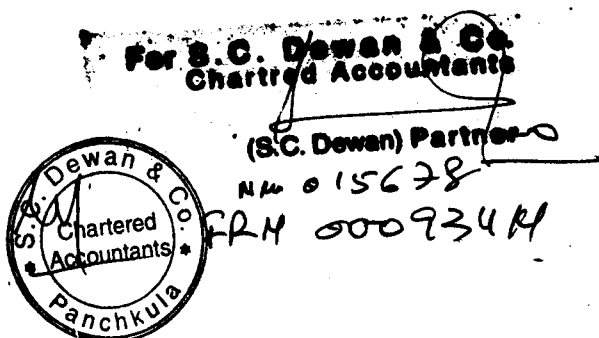
(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30th June, 2024 (INR Lakh)				
PARTICULARS	THREE MONTHS ENDED			YEAR ENDED
	30.06.2024 (UN-AUDITED)	31.03.2024 (AUDITED)	30.06.2023 (UN-AUDITED)	31.03.2024 (AUDITED)
1 Income				
(a) Revenue from operations	1316.95	2114.65	435.23	4552.23
(b) Other Income (net)	59.50	9.83	49.60	307.06
Total Income	1376.45	2124.48	484.83	4859.29
2 Expenses				
(a) Cost of Material Consumed	0.00	0.00	0.00	0.00
(b) Changes in inventories and stock-in-trade	1101.72	1443.33	402.24	3611.85
(c) Employee benefits expense	79.79	83.14	28.39	284.62
(d) Finance Costs	81.34	345.47	2.04	519.88
(e) Depreciation and amortisation expense	6.68	14.41	3.33	24.42
(f) Other Expenses	63.29	153.72	33.34	318.05
Total Expenses :	1332.82	2040.07	469.34	4758.82
3 Profit/(Loss) before exceptional items and tax	43.63	84.41	15.49	100.47
4 Share Profit/(Loss) from Associates	(221.57)	(1746.10)	3107.47	3804.36
5 Profit/(Loss) before tax	(177.94)	(1661.69)	3122.96	3904.83
6 Tax Expense				
a) Current Tax	7.30	17.50	0.00	18.50
b) Short/ (Excess) provision of taxation for previous periods	0.00	(9.19)	0.00	(9.19)
b) Deferred Tax	0.00	6.53	0.00	6.53
Total Tax Expense	7.30	14.84	0.00	15.84
7 Net Profit/(Loss) for the period	(185.24)	(1676.53)	3122.96	3888.99
10 Extraordinary items (Net of tax expense)				
11 Profit/(Loss) for the period	(185.24)	(1676.53)	3122.96	3888.99
12 Other Comprehensive Income, net of Income Tax				
a) (i) Items that will not be reclassified to profit or loss	(673.34)	(5056.44)	8483.15	10247.96
(ii) Income Tax relating to Items that will not be reclassified to profit or loss	187.32	1406.70	(2360.01)	(2850.98)
b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
Other Comprehensive Income, net of Income Tax	(486.02)	(3649.74)	6123.14	7396.98
Total comprehensive Income for the period	(671.26)	(5326.27)	9246.10	11285.97
13 paid-up equity capital :(Face value Rs.10/- each)	1521.01	1521.01	1521.01	1521.01
14 Earning per share (of Rs.10/- each (not annualised) Basic and Diluted Earning per share	(1.22)	(11.02)	20.53	25.57

- The statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August 2024.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- The Statutory Auditors have carried out a limited review of the accounts for the quarter ended 30.06.2024. The figures for the corresponding previous periods have been restated/regrouped, wherever necessary to make them comparable.

Place: Chandigarh
Date : 13.08.2024



By order of the Board of Directors
For SAB Industries Limited

(Sanjay Garg)
Additional Managing Director

UDIA. 24015678 BKEK B659CY

SAB INDUSTRIES LIMITED

(CIN:L00000CH1983PLC031318)

Regd Office: at S.C.O.49-50, Sector-26, Madhya Marg, Chandigarh Phone No.0172-2793112, Fax 0172-2794834

SEGMENT REPORT

Segmentwise Revenue, Results And Capital Employed for the Quarter ended 30.06.2024

	THREE MONTHS ENDED		YEAR ENDED	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
1 SEGMENT REVENUES				
a) Construction Division	23.53	444.12	23.07	585.15
b) Real Estates Division	1316.95	1659.86	435.23	4059.67
c) Investments (in shares)	0.00	0.00	0.00	132.42
d) Agriculture	35.97	19.38	26.53	80.93
e) Infotech Division	0.00	1.12	0.00	1.12
f) Unallocated	0.00	0.00	0.00	0.00
TOTAL	1376.45	2124.48	484.83	4859.29
2 SEGMENT RESULTS				
Profit/(Loss)				
(Before tax and interest from each segment)				
a) Construction Division	(32.18)	207.22	(31.82)	353.30
b) Real Estates Division	128.73	219.74	32.99	111.48
c) Investments (in shares)	0.00	0.00	0.00	132.42
d) Agriculture	28.42	1.82	16.36	22.05
e) Infotech Division	0.00	1.10	0.00	1.10
f) Unallocated	0.00	0.00	0.00	0.00
TOTAL	124.97	429.88	17.53	620.35
Less: i) Interest	81.34	345.47	2.04	519.88
ii) Other Un-allocable expenditure net of				
iii) Unallocable Income				
TOTAL PROFIT/(LOSS) BEFORE TAX	43.63	84.41	15.49	100.47
03 Segment Assets				
a) Construction Division	3170.98	3367.20	1895.48	3367.20
b) Real Estates Division	15602.72	15725.32	16256.20	15725.32
c) Investments (in shares)	30678.53	31350.82	29593.31	31350.82
d) Agriculture	1645.98	1645.98	1645.98	1645.98
e) Infotech Division	17.41	17.41	16.70	17.41
f) Bio Gas Project	396.81	396.53	333.14	396.53
g) Unallocable	0.00	0.00	0.00	0.00
TOTAL	51512.43	52503.26	49740.81	52503.26
04 Segment Liabilities				
a) Construction Division	6988.19	6977.95	12795.86	6977.95
b) Real Estates Division	6187.05	6515.83	7801.10	6515.83
c) Investments (in shares)	36815.30	37487.59	27645.09	37487.59
d) Agriculture	1106.74	1106.74	1084.28	1106.74
e) Infotech Division	(685.42)	(685.42)	(686.33)	(685.42)
f) Bio Gas Project	0.98	0.98	1.22	0.98
g) Unallocable	1099.59	1099.59	1099.59	1099.59
TOTAL	51512.43	52503.26	49740.81	52503.26

Place: Chandigarh
Date: 13.08.2024

By order of the Board of Directors
For SAB Industries Limited

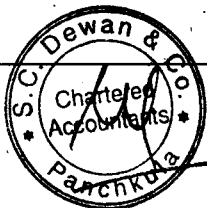
For S.C. Dewan & Co.
Chartered Accountants

(Signature)
(Sanjay Garg)

(S.C. Dewan) Partner

Addl. Managing Director

DIN NO00030956



MA 015678
FRN 0009344

UDIN 24015678 BK EK BG 5964