

YASH TRADING AND FINANCE LIMITED

CIN: L51900MH1985PLC036794

Registered Office: Bagri Niwas, 53/55, N. M. Path, Mumbai - 400002

Corporate Office: 1207-A, P.J. Towers, Dalal Street, Fort, Mumbai – 400001

Tel.: +91-22-2272 0000

Email: yashtradingandfinancelimited@gmail.com website: www.yashtradingfinance.com

Date: 10th May, 2024

To,
Department of Corporate Services
BSE Limited
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Ref: Yash Trading and Finance Limited (Scrip Code: 512345)

Subject: Outcome of Board Meeting as per Regulation 30 SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Respected Sir / Madam.

We wish to inform you that the Board of Directors of Yash Trading and Finance Limited (“the Company”) at its meeting held today i.e. on 10th May, 2024 *inter-alia*, approved the following:

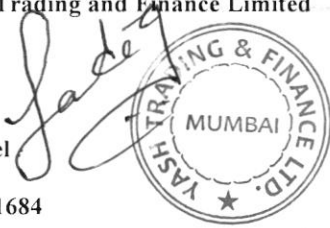
1. Audited financial results (Standalone) for the quarter and year ended 31st March, 2024 along Auditors Report on the financial results with unmodified opinion.
2. Re-appointment of M/s. R. Jatlia & Co., Chartered Accountants as Internal Auditors of the Company.
3. Re-appointment of Ms. Sonam Jain, Practicing Company Secretary, as Secretarial Auditor of the Company.

The Board Meeting commenced at 12:00 p.m. and concluded at 1:45 p.m.

You are requested to take note of the above and arrange to bring to notice of all concerned.

Thanking You,
Yours Faithfully,
For Yash Trading and Finance Limited

Sadiq Patel
Director
DIN-06911684



Encl: As above

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Department of Corporate Services
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Dalal Street, Fort,
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Ref: Yash Trading and Finance Limited (Scrip Code: 512345)

Sub: Declaration of Unmodified Opinion

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 the Company hereby declares and confirms that the Audit Report in respect of Annual Audited Financial Results for the year ended 31st March, 2024 is with unmodified opinion from the Auditors of the Company.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification dated 25th May, 2016 read with SEBI circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

For Yash Trading and Finance Limited

Sadiq Patel
Whole Time Director
DIN: 06911684



YASH TRADING AND FINANCE LIMITED

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Email: yashtradingandfinanceliited@gmail.com website: www.yashtradingfinance.com

Date: 10th May, 2024

To,
The Board of Directors
Yash Trading and Finance Limited
Corp. Off. 1207-A, P.J. Towers,
Dalal Street, Fort, Mumbai-400 001.

This is to certify that the audited financial results of the Company for the quarter and year ended 31st March, 2024 attached hereto do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Yash Trading and Finance Limited

Sadiq Patel
Chief Financial Officer





Bhatter & Company

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Yash Trading and Finance Limited
(CIN-L51900MH1985PLC036794)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Yash Trading and Finance Limited ('the Company') for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

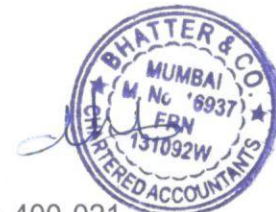
Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter	How our audit addressed the key audit matter
<p>The Company is subject to a number of income tax related claims which have been disclosed in financial statements based on the facts and circumstances of each case.</p> <p>Taxation and litigation exposures have been identified as a key audit matter due to complexities involved in these matters, the potential financial impact of these on the financial statements, exposure of each case and thus a risk that such cases may not be adequately provided for or disclosed.</p>	<p>Our audit procedures included the following:-</p> <ol style="list-style-type: none"> 1. Gained an understanding of the process of identification of claims, litigations and contingent liabilities and identified key controls in the process. For selected controls, we have performed tests of controls. 2. Obtained the summary of Company's disputed Tax cases and critically assessed management's position through discussions with the Head of Tax and operational management, on both the probability of success in significant cases, and the magnitude of any potential loss. 3. Engaged tax specialists to technically appraise the tax position taken by the management with respect to local tax issues. 4. Assessed the relevant disclosures made within the financial statements to address whether they appropriately reflect the facts and circumstances of the respective tax and requirements of relevant accounting standards.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the



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Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

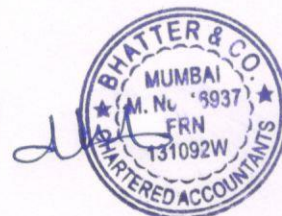
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A".
2. Further to our comments in Annexure A, as required by sub-section (3) of section 143 of the Act, we report that :
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. The Balance Sheet, Statement of Profit and Loss (Including other comprehensive income), the Cash Flow Statement and statement of Change in Equity dealt with by this Report, are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.
 - e. On the basis of written representations received from the Directors as on 31st March, 2024 and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the



operating effectiveness of such controls, refer to our separate Report in "Annexure B".

- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has made provision, as required under the applicable laws or IND AS for material foreseeable losses, if any, on long term contract including derivative contract.
 - As per information and explanation given to us Company does have pending litigations which would impact its financial position. For details please refer financial statement
 - There were no amount which were required to be transferred to the Investor Education and Protection Fund during the year.

For Bhatler & Co.
Chartered Accountants
FRN No. 131092W

Dhaul H. Bhatler



Daulal H. Bhatler
Proprietor
Membership No. 016937
UDIN – 24016937BKBYKX9805

Place : Mumbai
Date : 10-May-2024

“Annexure A” to the Independent Auditor’s Report of even date on the Financial Statements of YASH TRADING AND FINANCE LIMITED
Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2024

- The Company is not having any fixed asset and therefore this clause is not applicable to the Company.
- The Company is not having any inventory and therefore this clause is not applicable to the Company.
 - The Company has not granted unsecured loans to party covered in the register maintained u/s 189 of the Company Act, 2013. Accordingly this clause is not applicable to the Company.
 - According to the information and explanation given to us, the Company has not given any loan, guarantee, made investment, nor provided any security under the provisions of Section 185 and 186 of the Act.
 - According to the information and explanation given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
 - Maintenance of cost records has not been specified for this Company by the Central Government under subsection (1) of section 148 of the Companies Act, 2013.
 - According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including provident fund, income tax, sales tax, service tax, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities.
 - As at the year-end, according to the records of the Company and information and explanations given to us, following are the disputed statutory dues outstanding as per Income Tax site –

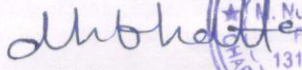
A.Y.	Section Code	Demand Identification Number (DIN)	Date on which demand is raised	Outstanding demand (In Rs.)
2007-08	143(1)	2009200851007063324C	21-Mar-2010	2,49,624
2007-08	153C	2014200851115295205C	27-Mar-2015	2,64,630
2006-07	254	2022200740410098583C	08-Aug-2022	4,15,123
			Grand Total	9,29,377

The Company filed appeal before Income Tax Appellate Tribunal (ITAT) against the appellate order and the appeal has been ruled in the Company. However, the Income Tax Website has not accounted for the same and there are no dues as on date.

- According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to banks. The Company has not issued debentures nor borrowed any funds from financial institutions or Government.

- ix. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- x. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Companies Act;
- xii. In our opinion and according to information and explanation given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvi. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Bhatler & Co.
Chartered Accountants
FRN No. 131092W


Daulal H. Bhatler
Proprietor
Membership No. 016937
UDIN - 24016937BKBYKX9805



Place : Mumbai
Date : 10-May-2024

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)				
Statement of Standalone Audited Results for the Quarter and year Ended 31-March-2024				PART I - (Rs. in Lakhs)
Particulars	3 months ended		Year ended	Previous year ended
	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
(Refer Notes Below)	Audited	Audited	Audited	Audited
	1	2	3	4
I Revenue from operations	-	-	-	-
II Other income	-	-	-	-
III Total Revenue (I + II)	0.68	-	2.75	-
IV Expenses:	0.68	-	2.75	-
Cost of materials consumed	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-
Employee benefits expense	-	-	-	-
Finance costs	0.54	0.45	2.16	0.90
Depreciation and amortization expense	3.00	5.61	12.45	5.61
BSE Expenses	-	-	-	-
Other Office and Administrative Expenses	0.96	0.85	3.84	3.54
Total expenses (IV)	7.36	6.24	4.23	8.22
V Profit/(loss) before exceptional items and tax (I-IV)	2.86	13.15	22.68	18.27
VI Exceptional items	2.18	13.15	19.93	18.27
VII Profit before exceptional items and tax (V-VI)	-	-	-	-
VIII Tax expense	2.18	13.15	19.93	18.27
(1) Current tax (positive in case of write back)	-	-	-	-
(2) Deferred tax	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	-	-	-	-
X Profit/(loss) from discontinued operations	2.18	13.15	19.93	18.27
XI Tax expenses of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	-	-	-	-
XIV Other Comprehensive Income	2.18	13.15	19.93	18.27
A (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
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	-	-	-	-
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive	-	-	-	-
XV Income for the period)	2.18	13.15	19.93	18.27
XVI Earnings per equity share (for continuing operation)	-	-	-	-
(1) Basic	-	-	-	-
(2) Diluted	0.89	5.37	8.13	7.46
XVII Earnings per equity share (for discontinued operation)	0.89	5.37	8.13	7.46
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)	-	-	-	-
(1) Basic	-	-	-	-
(2) Diluted	0.89	5.37	8.13	7.46
Weighted number of shares	0.89	5.37	8.13	7.46
	2.45,000	2,45,000	2,45,000	2,45,000

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 10, 2024. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
- Previous period figures have been rearranged wherever necessary.
- The Company has only one segment.
- These results have been prepared in accordance with SEBI Listing Regulations and SEBI circulars issued from time to time.
- The Result is also available on the Company website i.e. www.yashtradingfinance.com and BSE Ltd Website i.e. www.bseindia.com
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.
- There is no material adjustments made in the results of current quarter which pertain to earlier period.
- Directorate of Enforcement has vide letter dated January 12, 2015 put a stop transfer on promoter shareholding. The same has been informed to BSE Ltd by the Company vide its letter January 22, 2015.
- Statement of assets and liabilities as at the end of the year is attached.
- Statement of Cash Flows for the half year ended is attached.
- The Reconciliation of the net profit reported for the quarter ended 31st March, 2023 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Particulars	For the quarter ended 31-Mar-2023
Profit after tax as reported under previous GAAP	-
Add/Less: Impact	13.15
Profit after tax as reported under Ind AS	13.15

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)		
Standalone Statement of Assets and Liabilities		(Rs. in Lakhs)
Particulars	As at 31-Mar-24	As at 31-Mar-23
Assets		
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	35.89



(ii) Trade receivables		
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
Current assets	-	-
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	-	-
(iv) Bank balances other than(iii) above	11.98	9.21
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	-
Total Assets	0.05	-
	12.03	45.10
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital		
(b) Other Equity	24.50	24.50
Liabilities	- 116.32	- 96.39
Non-current liabilities		
(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 liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	100.90	116.28
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	2.95	0.71
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	-	-
	12.03	45.10

YASH TRADING AND FINANCE LIMITED (CIN NUMBER L51900MH1985PLC036794)

Particulars		Standalone Statement of Cash Flow		(Rs. in Lakhs)
		31st March, 2024	31st March, 2023	
A	Cash Flow From Operating Activities			
	Net Profit Before Tax and Extraordinary item -	-	19.93	- 18.27
	Adjustment for:			
	Increase / (Decrease) in Other Current Liabilities	2.19		0.18
	(Increase) / Decrease in Financial Asset	-	2.19	0.5
	Cash generated from Operations			0.68
	Taxes Paid	-	17.74	- 17.59
	Net Cash Flow from operating activity			-
B	Cash Flow From Investing Activities			
		-	17.74	- 17.59
C	Cash Flow From Financing Activities			
	Loans Taken/(Paid)	35.89	35.89	35.9
	Net cash flow from financing activities			61.02
		- 15.38	- 15.38	61.02
D	Net Increase/ (Decrease) in cash and other equivalents (A+B+C)			
E	Cash & Cash Equivalent at the Beginning		2.77	7.54
F	Cash & Cash Equivalent at the End (D+E)		9.21	1.67
		11.98	11.98	9.21

For and behalf of the Board of Directors of Yash Trading and Finance Limited

Dinesh Mundhra / Sadiq Patel
Chairman / Whole Time Director
DIN: 00389283 / 06911684
Place : Mumbai
Date: May 10, 2024



As per our Report on even date
For Bhatler & Company - Chartered Accountants
Firm Registration Number 131092W

Daulal H. Bhatler - Proprietor
Membership No. 016937

Place : Mumbai
Date: May 10, 2024

