

STL/SEC/2022-2023

Date: 21-05-2022

Manager – Department of Corporate Services
Bombay Stock Exchange Ltd.,
Registered Office: Floor 25,
P J Towers, Dalal Street,
Mumbai 400 001

Dear Sir/Madam,

Company Scrip Code: 514264 | ISIN: INE707B01010
Sub: Outcome of Board Meeting | Saturday, 21st May 2022

In continuation to our earlier letter dated 2nd May 2022 and in terms of provision of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (SEBI Listing Regulations), this is to inform that the Board of Directors, at its Meeting held today, i.e., Saturday, 21st May 2022, taken the following decisions:

1. Approved Audited Standalone Financial Results of the Company prepared as per Indian Accounting Standard (Ind AS) along with Statement of Assets and Liabilities, for the quarter and financial year ended 31st March 2022. **(Copy enclosed)**
2. The Audit Reports with unmodified opinion(s) in respect of the above mentioned Standalone Financial Results, as submitted by the Auditors of the Company **(Copy enclosed)**
3. Declaration duly certified by the Chief Financial Officer of the Company to the effect that Auditors have submitted their Report with unmodified opinion.
4. Appointment of Pramod Kothari & Co. as Secretarial Auditor of the company for the Financial Year 2022-2023.
5. Appointment of Ashok Kantoor & Co., Chartered Accountants as Internal Auditor of the Company for the Financial Year 2022-2023.

The meeting of the Board of Directors commenced at 11:45 A.M and concluded at **13:05 PM** P.M.

You are requested to kindly take the same on record.

Thanking You,
For Seasons Textiles Limited


(Inderjeet Singh Wadhwa)
Managing Director

CORPORATE OFFICE : SEASONS HOUSE, 8-18, SECTOR - 5, NOIDA (U.P) 201 301 INDIA
TEL : +91-120-4690000, FAX : +91-120-4351485

WORKS : 466-467, BARHI INDUSTRIAL AREA, PHASE-1, SONIPAT, HARYANA-131101

REGISTERED OFFICE : 26, FEROZE GANDHI ROAD (LOWER GROUND FLOOR), LAJPAT NAGAR-III, NEW DELHI - 110024

WEBSITE : www.seasonsworld.com

CIN - L74999DL1986PLC024058

SEASONS TEXTILES LIMITED

CIN - L18101DL1986PLC024058

Registered office: 26, Feroze Gandhi Road, Lower Ground Floor, Lajpat Nagar -III, New Delhi 110 024

Email : cs.stl@seasonsworld.com, Website : www.seasonsworld.com

Phone No. 0120-4690000 FAX : 0120-4351485

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FOR THE YEAR ENDED 31 MARCH 2022

(Rs.in Lakhs)

S. No.	Particulars	Quarter ended on			Current Year ended	Previous year ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	843.82	644.29	452.27	2650.21	1711.51
II	Other Income	5.31	0.40	0.28	6.00	5.01
III	Total Income (I+II)	849.13	644.69	452.55	2656.21	1716.52
IV	Expenses	377.44	186.94	141.73	914.49	438.39
	(a) Cost of materials consumed	0.04	0.00	0.00	0.10	0.00
	(b) Purchases of Stock-in-Trade				88.32	(39.48)
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(8.42)	30.73	(50.17)	445.64	391.57
	(d) Employee benefits expense	129.63	111.22	110.03	239.36	283.74
	(e) Finance costs	55.69	59.80	65.13	165.35	199.39
	(f) Depreciation and amortization expense	41.38	41.32	49.03	854.35	549.73
	(g) Other expenses	246.90	212.86	162.90	2707.61	1823.34
	Total expenses (IV)	844.66	642.87	478.65	(51.40)	(106.82)
V	Profit/(loss) before exceptional items and tax (III-IV)	4.47	1.82	(26.10)	0.00	0.00
VI	Exceptional Items	0.00	0.00	0.00	(51.40)	(106.82)
VII	Profit/(loss) before tax (V-VI)	4.47	1.82	(26.10)		
VIII	Tax expense	0.00	0.00	0.00	0.00	0.00
	(1) Current tax	(2.15)	(2.36)	(1.60)	(9.23)	(27.07)
	(2) Deferred tax	6.62	4.16	(24.50)	(42.17)	(79.75)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.00	0.00	0.00	0.00	0.00
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	6.62	4.18	(24.50)	(42.17)	(79.75)
XIV	Other Comprehensive Income	7.08	0.00	0.78	7.08	0.78
	A (i) Items that will not be reclassified to profit or loss	(1.78)	0.00	(0.20)	(1.78)	(0.20)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	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	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	11.92	4.18	(23.92)	(36.87)	(79.17)
XVI	Paid up Equity Share Capital (Face value of Rs. 10 each)	749.03	749.03	749.03	749.03	749.03
XVII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				1468.75	1505.70
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.09	0.06	(0.32)	(0.56)	(1.06)
	(2) Diluted	0.09	0.06	(0.32)	(0.56)	(1.06)
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic					
	(2) Diluted					

XX	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.09	0.06	(0.32)	0.56	(1.06)
	(2) Diluted	0.09	0.06	(0.32)	0.56	(1.06)

Notes :

- 1 The above standalone financial results have been audited by the statutory auditors of the Company and reviewed by the Audit Committee and taken on record and approved by the Board of Directors in their respective meetings held on 21st May 2022.
- 2 The Company operates in one reportable segment i.e. Textiles
- 3 The above results have been prepared in accordance with Indian Accounting Standards (IND AS), the provisions of Companies Act, 2013 as applicable guidelines issued by Securities and Exchange Board of India (SEBI).
- 4 Figures for the preceding quarters/period have been regrouped/recast, wherever necessary.
- 5 For more details on results, visit Investor Relations section of our website at www.seasonsworld.com and financial results under Corporate section of www.bseindia.com

For Seasons Textiles Limited

Inderjeet Singh Wadhwa
Managing Director

Place: Delhi
Date: 21.05.2022



SEASONS TEXTILES LIMITED

CIN - L18101DL1986PLC024058

Registered office: 26, Feroze Gandhi Road, (Lower Ground Floor), Lajpat Nagar – III, New Delhi – 110 024

Email : cs.stl@seasonsworld.com, Website : www.seasonsworld.com

Phone No. 0120-4690000 FAX : 0120-4351485

Statement of Assets and Liabilities

PARTICULARS	(Rs. in Lakh)	
	AS AT MARCH 31, 2022	MARCH 31, 2021
	Audited	Audited
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	3,509.38	3,612.06
(b) Intangible Assets	127.67	145.01
(c) Financial Assets		
(i) Other Financial Assets	22.46	22.46
(d) Other Non - Current Assets	19.10	9.73
Total Non-Current Assets	3,678.61	3,789.26
(2) Current Assets		
(a) Inventories	1,365.59	1,573.11
(b) Financial Assets		
(i) Trade Receivables	797.33	668.16
(ii) Cash and Cash Equivalents	85.10	89.16
(iii) Current Financial Assets	273.10	262.28
(c) Other Current Assets	261.38	266.78
Total Current Assets	2,782.49	2,859.50
Total Assets	6,461.10	6,648.76
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	749.03	749.03
(b) Other Equity	2,794.07	2,831.02
Total Equity	3,543.10	3,580.05
(2) LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,713.37	1,874.47
(b) Deferred Tax Liabilities (Net)	177.35	184.80
Total Non-Current Liabilities	1,890.72	2,059.27
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	555.76	603.25
(ii) Trade Payables	195.39	129.96
(iii) Other Financial Liabilities	248.72	255.65
(b) Current Tax Liability (Net)	-	-
(c) Other Current Liabilities	27.42	20.58
Total Current Liabilities	1,027.29	1,009.44
Total Liabilities	2,918.01	3,068.71
Total Equity and Liabilities	6,461.10	6,648.76

For Seasons Textiles Limited

Inderjeet Singh Bhatnagar

Managing Director

Place: Delhi

Date: 21.05.2022

SEASONS TEXTILES LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH, 2022

(Rs. In Lakh)

PARTICULARS	YEAR ENDED 31ST MARCH, 2022	YEAR ENDED 31ST MARCH, 2021
A CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(51.40)	(106.82)
ADJUSTMENT FOR		
DEPRECIATION	165.35	199.39
INTEREST INCOME	(4.99)	(4.86)
LOSS/ PROFIT ON SALE OF FIXED ASSETS	-	1.84
FIXED ASSETS WRITTEN OFF	-	4.89
PRIOR PERIOD ADJUSTMENT	(0.08)	(0.32)
OTHER COMPREHENSIVE INCOME	7.08	0.78
INTEREST/FINANCE CHARGES	239.36	283.74
	<u>406.72</u>	<u>485.45</u>
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	355.32	378.63
ADJUSTMENT FOR		
TRADE AND OTHER RECEIVABLES	(143.96)	(121.52)
INVENTORIES	207.52	11.31
TRADE AND OTHER PAYABLES	65.34	6.46
CHANGE IN LONG TERM PROVISIONS	-	-
CHANGE IN SHORT TERM PROVISIONS	-	(38.43)
	<u>128.90</u>	<u>(142.18)</u>
CASH GENERATED FROM OPERATIONS	484.22	236.45
INTEREST/FINANCE CHARGES PAID	(239.36)	(283.74)
DIRECT TAXES PAID	-	-
	<u>(239.36)</u>	<u>(283.74)</u>
NET CASH FROM OPERATING ACTIVITIES	244.86	(47.29)
B CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS	(45.33)	(193.40)
SALE / TRANSFER OF FIXED ASSETS	-	20.90
MOVEMENTS IN LONG TERM DEPOSITS	-	-
INTEREST INCOME	4.99	4.86
NET CASH USED IN INVESTING ACTIVITIES	(40.34)	(167.64)
C CASH FLOW FROM FINANCING ACTIVITIES		
PROCEEDS / REPAYMENT OF LONG TERM BORROWINGS (NET)	(161.10)	393.64
PROCEEDS/ REPAYMENT OF SHORT TERM BORROWINGS (NET)	(47.49)	(174.03)
NET CASH USED IN FINANCING ACTIVITIES	(208.59)	219.61
NET INCREASE IN CASH AND CASH EQUIVALENTS	(4.06)	4.68
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	89.16	84.48
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	85.10	89.16

For Seasons Textiles Limited



Inderjeet Singh Wadhwa
Managing Director
Place : Delhi
Dated : 21/05/2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SEASONS TEXTILES LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **SEASONS TEXTILES LIMITED** ("the company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including other comprehensive income), Statement of Cash Flows and the statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information. (collectively referred to as "Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS Financial Statements' 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 statements under the provisions of the Act 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 audit opinion on the Ind AS financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act 2013 with respect to preparation of these Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (Ind AS) prescribed under Section 133 of The Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is 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 management 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 Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements 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 Ind AS financial statements.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

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 Ind AS financial statements, 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements 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.

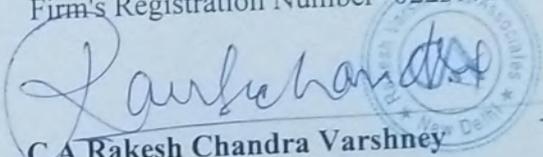
Report on Other Legal and Regulatory Requirements

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 enclose in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the said order, to the extent applicable.
2. As required by Section 143(3) 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 purpose of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flow and Statement of changes in equity dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) On the basis of written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, 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 with reference to these Ind AS financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company did not have any material foreseeable losses on long term contracts including derivatives contracts.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- h) In our opinion and to the best of our information, the remuneration paid by the company to its directors during the year in accordance with the provision of Section 197 of The Act.

For M/s Rakesh Varshney & Associates,
Chartered Accountants,
Firm's Registration Number- 022399N


C.A Rakesh Chandra Varshney

Proprietor

Membership No. . 086048

UDIN:22086048AJIYYM1026

Place : New Delhi
Dated : 21.05.2022

“ANNEXURE A” TO THE AUDITOR’S REPORT OF EVEN DATE TO THE MEMBERS OF THE SEASONS TEXTILES LIMITED ON THE IND AS FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31st, 2022

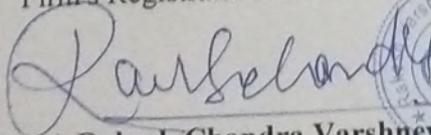
On the basis of such checks as we considered appropriate and in terms of information and explanations given to us, we state that:-

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
 - (b) As informed to us, these fixed assets have been physically verified by the Management during the year. In our opinion the frequency of verification is reasonable having regard to the size of the operations of the Company. According to the information & explanations given to us, no material discrepancies were noticed on such physical verification.
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (ii) As explained to us, the inventories have been periodically physically verified by the management. According to the information and explanation given to us, no material discrepancies have been noticed on such verification.
 - (iii) The company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. Consequently, the requirement of clause 3(iii) (a) (b) and (c) of the Companies (Auditor’s Report) Order, 2016 is not applicable.
 - (iv) The company does not have any loans, investments, guarantees and security referred to in section 185 and 186 of the companies act, 2013. Accordingly, paragraph 3(iv) of the Order is not applicable.
 - (v) The Company has not accepted any deposits from the public.
 - (vi) The nature of the Company’s business is such that maintenance of cost records specified by the Central Government under sub section (1) of section 148 of The Act , is not applicable.
 - (vii) (a) According to the records, information and explanations provided to us, Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employee’s State Insurance, Income Tax, Goods and Service Tax, Cess and other statutory dues applicable to it and no undisputed amounts payable were outstanding as at March 31st, 2022 for a period of more than six months from the date they became payable.
 - (b) There is no amount in respect of Income Tax, Goods and Service Tax and Cess that have not been deposited with the appropriate authorities on account of any dispute.



- (viii) In our opinion and according to the information and explanations given to us, the Company has generally not defaulted in repayment of dues to a financial institution or bank. The Company has no debenture holders.
- (ix) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). In our opinion and according to the information and explanation given to us, the term loans raised during the year have been applied for the purposes for which they were obtained.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

**For M/s Rakesh Varshney & Associates,
Chartered Accountants,
Firm's Registration Number- 022399N**


C.A Rakesh Chandra Varshney

Proprietor
Membership No. . 086048
UDIN:22086048AJIYYM1026

Place : New Delhi
Dated : 21.05.2022