Sumeet
INDUSTRIES LIMITED
CIN : L45200GJ1988PLC011049
REGD. OFF. : 504, TRIVIDH CHAMBER, 5TH FLOOR, OPP. FIRE BRIGADE STATION, RING ROAD, SURAT - 395 002, INDIA.
Phone : (91-261) 2328902 Fax : (91 261) 2334189
E-mail : info@sumeetindustries.com Visit us at : www.sumeetindustries.com

Date : 12/11/2019

To,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, FORT,
Mumbai - 400 001

Scrip Code - 514211

To,
National Stock Exchange of India Ltd
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai : 400 051

Symbol - SUMEETINDS

Dear Sir / Madam,

SUB. : OUTCOME OF THE BOARD MEETING

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in its meeting held today i.e. 12th November, 2019, has considered and approved the Un-audited Standalone and Consolidated Financial Result of the Company for the quarter and half year ended September 30, 2019. Please also find Limited Review Report for the period ended 30th September 2019, issued by M/s. H Tosniwal & Co., Chartered Accountants, Statutory Auditors of the company.

An extract of the aforementioned results will be published in the newspapers in accordance with the Listing Regulations.

Kindly take the same on your record.

Thanking You.
For Sumeet Industries Limited

Anil Kumar Jain
Company Secretary

SUMEET INDUSTRIES LTD. SURAT

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(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/09/2019

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/19	30/06/19	30/09/18	30/09/19	30/09/18	31/03/19
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations	19441.38	19348.45	21412.85	38789.83	47317.08	86684.05
2	Other Income	20.58	35.20	42.42	55.78	80.86	372.66
	Total Income	19461.96	19383.65	21455.27	38845.61	47397.94	87056.71
3	**Expenses:**						
	(a) Cost of materials consumed	14839.65	14367.79	16344.06	29207.44	33162.97	62309.54
	(b) Purchases of stock-in-trade	-1.74	1.74	486.72	0.00	3518.03	4700.06
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-291.66	89.00	-1231.73	-202.66	-1204.38	175.00
	(d) Employee benefits expense	512.50	481.20	275.50	993.70	841.21	2144.09
	(e) Finance costs (Refer note no.2)	1318.39	699.36	1191.48	2017.75	2469.51	6261.14
	(f) Depreciation and amortisation expense	717.56	692.48	1007.50	1410.04	2112.50	4666.32
	(g) Other expenses	3082.29	3145.30	3685.11	6227.59	7366.62	13409.57
	Total Expenses	20176.99	19476.87	21758.64	39653.86	48266.46	93665.70
4	Profit / (Loss) from continuing Operarions before Exeptional items	-715.03	-93.22	-303.37	-808.25	-868.52	-6609.00
5	Exceptional items	0.00	0.00	2262.00	0.00	2262.00	5821.90
6	**Profit / (Loss) from continuing Operarions before tax**	-715.03	-93.22	-2565.37	-808.25	-3130.52	-12430.90
7	Tax expense:						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-739.94
	(c) MAT Credit	-	-	-	-	-	-
	(d) Taxation of previous year	-	-	-	-	-	-
8	**Profit (Loss) for the period**	-715.03	-93.22	-2565.37	-808.25	-3130.52	-11690.96
9	Other Comprehensive Income:						
	A. Items that will not be reclassified to profit or loss						
	(i) Remeasurements of defined benefits obligations	-	-	-2.22	-	-7.81	-12.23
	Less : Income tax relating to above item	-	-	0.00	-	-47.00	3.81
	(ii) Fair value of equity instuments through other comprehensive income	-0.41	-0.91	-	-1.32	-	-5.00
	Less : Income tax relating to above item	0.15	0.26	-	0.41	-	1.56

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	B. items that will be reclassified to profit or loss						
	(i) Exchange Difference in translating the financial statement of a foreign operation	-79.97	-	-138.32	-79.97	-188.34	65.13
	(ii) Income tax relating to items that will be reclassified to profit or loss	24.95	-	78.81	24.95	62.27	-20.32
	Other Comprehensive Income net of taxes	-55.28	-0.65	-61.73	-55.93	-180.88	32.95
10	**Total Comprehensive Income for the period**	-770.31	-93.87	-2627.10	-864.18	-3311.40	-11658.01
11	Paid up Equity Share Capital (Face value Rs.10/-)	10364.24	10364.24	10364.24	10364.24	10364.24	10364.24
12	Other Equity (excluding Revaluation Reserve) as per Balance Sheet of previous accounting year	-	-	-	-	-	-
13	Earnings per equity share of Rs.10/- each (For continuing and total operations) - not annualised						
	(a) Basic	-0.74	-0.09	-2.53	-0.83	-3.20	-11.25
	(b) Diluted	-	-	-	-	-	-

SUMEET INDUSTRIES LTD. SURAT

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(Rs. in Lakhs)

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/09/2019

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/19	30/06/19	30/09/18	30/09/19	30/09/18	31/03/19
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations	19441.38	19348.45	20896.69	38789.83	43796.46	83328.05
2	Other Income	20.58	35.20	42.42	55.78	80.86	303.38
	Total Income	19461.96	19383.65	20939.11	38845.61	43877.32	83631.43
3	**Expenses:**						
	(a) Cost of materials consumed	14839.65	14367.79	16344.06	29207.44	33162.97	62309.54
	(b) Purchases of stock-in-trade	-1.74	1.74	0.00	0.00	108.35	1449.82
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-291.66	89.00	-1231.74	-202.66	-1204.38	175.00
	(d) Employee benefits expense	512.50	481.20	275.50	993.70	841.21	2144.09
	(e) Finance costs (Refer note no.2)	1318.39	699.36	1154.59	2017.75	2399.14	6191.22
	(f) Depreciation and amortisation expense	717.56	692.48	1007.50	1410.04	2112.50	4666.32
	(g) Other expenses	3082.29	3145.30	3672.03	6227.59	7293.43	13268.49
	Total Expenses	20176.99	19476.87	21221.94	39653.86	44713.22	90204.46
4	Profit / (Loss) from continuing Operarions before Exeptional items	-715.03	-93.22	-282.83	-808.25	-835.90	-6573.04
5	Exceptional items	0.00	0.00	2262.00	0.00	2262.00	5821.90
6	**Profit / (Loss) from continuing Operarions before tax**	-715.03	-93.22	-2544.83	-808.25	-3097.90	-12394.94
7	Tax expense:						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-739.94
	(c) MAT Credit	-	-	-	-	-	-
	(d) Taxation of previous year	-	-	-	-	-	-
8	**Profit (Loss) for the period**	-715.03	-93.22	-2544.83	-808.25	-3097.90	-11655.00
9	Other Comprehensive Income:						
	A. Items that will not be reclassified to profit or loss						
	(i) Remeasurements of defined benefits obligations	-	-	-2.22	-	-7.81	-12.23
	Less : Income tax relating to above item	-	-	0.00	-	-47.00	3.81
	(ii) Fair value of equity instuments through other comprehensive income	-0.41	-0.91	-	-1.32	-	-5.00
	Less : Income tax relating to above item	0.15	0.26	-	0.41	-	1.56

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	B. items that will be reclassified to profit or loss						
	(i) Exchange Difference in translating the financial statement of a foreign operation	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income net of taxes	**-0.26**	-0.65	-2.22	**-0.91**	-54.81	-11.86
10	**Total Comprehensive Income for the period**	**-715.29**	-93.87	-2547.05	**-809.16**	-3152.71	-11666.86
11	Paid up Equity Share Capital (Face value Rs.10/-)	**10364.24**	10364.24	10364.24	**10364.24**	10364.24	10364.24
12	Other Equity (excluding Revaluation Reserve) as per Balance Sheet of previous accounting year	-	-	-	-	-	-
13	Earnings per equity share of Rs.10/- each (For continuing and total operations) - not annualised						
	(a) Basic	**-0.69**	-0.09	-2.46	**-0.78**	-3.04	-11.26
	(b) Diluted	-	-	-	-	-	-

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

(Rupees in Lakhs)

	Particulars	**As at 30/09/19 Un-Audited**	**As at 31/03/19 Audited**	**As at 30/09/19 Un-Audited**	**As at 31/03/19 Audited**
		STANDALONE		**CONSOLIDATED**	
I.	**ASSETS**				
(1)	**Non-Current Assets**				
	(a) Property, Plant and Equipment	29570.73	30974.58	29570.73	30974.58
	(b) Capital Work in Progress	-	-	-	-
	(c) Investment Property	-	-	-	-
	(d) Goodwill	-	-	-	-
	(e) Other Intengible Aseets	-	-	-	-
	(f) Intengible Aseets under Development	-	-	-	-
	(g) Financial Assets				
	(i) Investments	3314.12	3362.26	1187.87	1287.61
	(ii) Trade Receivables	-	1359.19	-	1359.19
	(iii) Loans	1446.26	1475.87	1446.26	1475.87
	(iv) Other Financial Assets	783.94	-	783.94	-
	(h) Deferred Tax Assets	-	-	-	-
	(i) Other non current assets	668.08	705.57	668.08	705.57
	Subtotal	**35783.13**	37877.46	**33656.88**	35802.81
(2)	**Current Assets**				
	(a) Inventories	17167.16	16964.50	17167.16	16964.50
	(b) Financial Assets				

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	(i) Investments	-	-	-	-
	(ii) Trade Receivables	6903.47	8733.12	14755.21	16394.32
	(iii) Cash and Cash Equivalents	73.40	1118.00	73.40	1118.00
	(iv) Loans	-	-	-	-
	(v) Other Financial Assets	-	-	-	-
	(c) Others Current Assets	12046.12	10685.67	12046.12	10685.67
	Subtotal	**36190.15**	37501.28	**44041.89**	45162.48
	TOTAL ASSETS	**71973.28**	**75378.75**	**77698.77**	**80965.30**
II	**EQUITY AND LIABILITIES**				
(1)	**Equity**				
	Share Capital	10364.24	10364.24	10364.24	10364.24
	Other Equity	-4079.33	-2943.35	-3015.44	-1905.28
	Subtotal	**6284.91**	7420.89	**7348.80**	8458.96
(2)	**Liabilities**				
	Non Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	17428.13	11642.14	17428.13	11642.14
	(ii) Trade Payable	-	-	-	-
	(iii) Other Financial Liabilities	50.00	50.00	50.00	50.00
	(b) Provisions	-	-	-	-
	(c) Deferred Tax liabilities (Net)	5491.47	5491.48	5491.47	5491.48
	(d) Other non current liabilities	172.30	184.74	172.30	184.74
	Subtotal	**23141.90**	17368.35	**23141.90**	17368.35
	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	32505.52	36759.08	38040.87	42160.10
	(ii) Trade Payable	8505.12	7480.09	7619.83	6616.29
	(iii) Other Financial Liabilities	-	4434.59	-	4434.59
	(b) Other Current Liabilities	751.44	637.72	751.44	637.72
	(c) Provisions	784.39	1278.03	795.93	1289.29
	Subtotal	**42546.47**	50589.50	**47208.07**	55137.98
	TOTAL EQUITY AND LIABILITIES	**71973.28**	**75378.75**	**77698.77**	**80965.30**

NOTES :-

1 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors on 12th November, 2019 and limited review of the same has been carried out by the statutory auditors of the company.

2 In the second quarter, out of Consortium, some Banks has charged panel interest over and above the normal rate of interest when other Banks has not charged interest on Loan facilities provided due to NPA category of the Bank accounts of the company.

3 The company have submitted Debt Restructuring Plan to Bank of Baroda (Lead Banker) along with Consortium Banks and the same is under review with the Bank(s) and expected to be finalized by them shortly.

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4 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.

5 The Company is operating in Textile Business only therefore, there is only one reportable segment in accordance with the Accounting Standards AS-17 issued by ICAI.

6 The figures of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.

FOR SUMEET INDUSTRIES LIMITED

SUMEET INDUSTRIES LTD. SURAT

Place : Surat

Date : 12/11/2019

SHANKARLAL SOMANI

CHAIRMAN

Sumeet
INDUSTRIES LIMITED

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STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR HALF YEAR ENDED 30/09/2019

(Rs. In Lakh)

	Particulars	Half Year Ended			
		30/09/2019		30/09/2018	
		Un-Audited		Un-Audited	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax and Extraordinary Items	(808.25)		(835.90)	
	Adjustment For:				
	Add:				
	Depreciation	1,410.04		2,112.50	
	Adjustmnet for income-tax of earlier year	(327.72)		-	
		1,082.32		2,112.50	
	Less:				
	Interest Income	0.02		0.02	
	Dividend Income	26.03		76.85	
		26.05		76.87	
			1,056.27		2,035.63
	Operating Profit before Working Capital Changes				
	Increase/Decrease in Trade Receivables	3,188.83		7,536.11	
	Increase/Decrease Other Current asset	(1,360.45)		(5,876.84)	
	Inventories	(202.66)		2,485.23	
	Trade Payables	1,025.03		(3,503.54)	
	Other Financial Liability	(4,434.59)		(3,973.44)	
	Other Liabilities	113.72		(658.14)	
	Provision	(493.64)		(2,711.65)	
	Provsion for Non- Moving Assets			(2,262.00)	
			(2,163.76)		(8,964.27)
	Tax Paid		-		-
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)		(1,915.74)		(7,764.54)
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Fixed Assets & Work in Progress				
	Sale /purchase of Fixed Assets			(2,054.85)	
	Purchase of Fixed Assets	(6.19)			
	Increase/Decrease in Non-Current Asset	37.49		218.43	
	Increase/(Decrease) in other Financial Assets	(783.94)		(425.76)	
	Investments				
	Sale of Investments	48.13		-	
	Dividend received	26.03		76.85	
	Interest Income	0.02		0.02	
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)		(678.46)		(2,185.31)
C	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Equity Share Capital raised(Bonus)	-		2,072.85	
	Increase/(Decrease) in Non-Current Liabilities	(12.44)		230.43	
	Increase / Decrease in Borrowings	1,532.43		5,759.04	
	Increase / Decrease in Loans & Advances	29.61		(1,189.68)	
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)		1,549.61		6,872.65
	Net Increase in Cash & Cash equivalents		(1,044.60)		(3,077.20)
D	Opening Cash and Cash equivalents		1,118.00		3,247.44
E	Closing Cash and Cash equivalents		73.40		170.24
			(1,044.60)		(3,077.20)

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CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30/09/2019

(Rs. In Lakh)

	Particulars	Half Year Ended 30/09/2019 Un-Audited		Half Year Ended 30/09/2018 Un-Audited	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax and Extraordinary Items	(808.25)		(868.52)	
	Adjustment For:				
	Add:				
	Depreciation	1,410.04		2,112.50	
	Adjustmnet for income-tax of earlier year	(327.72)		-	
		1,082.32		2,112.50	
	Less:				
	Interest Income	0.02		0.02	
	Dividend Income	26.03		76.85	
		26.05		76.87	
			1,056.27		2,035.63
	Operating Profit before Working Capital Changes				
	Increase/Decrease in Trade Receivables	3,188.83		7,536.11	
	Increase/Decrease Other Current asset	(1,360.45)		(5,876.84)	
	Inventories	(202.66)		2,485.23	
	Trade Payables	1,025.03		(3,503.54)	
	Other Financial Liability	(4,434.59)		(3,973.44)	
	Other Liabilities	113.72		(658.14)	
	Provision	(493.64)		(2,026.20)	
	Provsion for Non- Moving Assets	-		(2,262.00)	
			(2,163.76)		(8,278.82)
	Tax Paid		-		-
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)		(1,915.74)		(7,111.71)
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Fixed Assets & Work in Progress				
	Sale /purchase of Fixed Assets	-		(2,054.85)	
	Purchase of Fixed Assets	(6.19)		-	
	Increase/Decrease in Non-Current Asset	37.49		218.43	
	Increase/(Decrease) in other Financial Assets	(783.94)		(425.76)	
	Investments				
	Sale of Investments	48.13		-	
	Dividend received	26.03		76.85	
	Interest Income	0.02		0.02	
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)		(678.46)		(2,185.31)
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Equity Share Capital raised(Bonus)	-		2,072.85	
	Increase/(Decrease) in Non-Current Liabilities	(12.44)		230.43	
	Increase / Decrease in Borrowings	1,532.43		4,092.04	
	Increase / Decrease in Loans & Advances	29.61		(1,189.68)	
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)		1,549.61		5,205.65
	Net increase in Cash & Cash equivalents		(1,044.60)		(4,091.37)
D	Opening Cash and Cash equivalents		1,118.00		4,261.61
E	Closing Cash and Cash equivalents		73.40		170.24
			(1,044.60)		(4,091.37)

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H. TOSNIWAL & CO.
CHARTERED ACCOUNTANTS.

Limited Review Report on Standalone Unaudited Financial Result for the Quarter ended on 30th September, 2019

To,
The Board of Directors,
Sumeet Industries Limited
504, Trividh Chamber,
Opp. Fire Station,
Ring Road, Surat-395002
Gujarat, India

We have reviewed the accompanying statement of unaudited financial results of Sumeet Industries Limited for the period ended 30th September 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent *Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the* financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR H. TOSNIWAL & CO.
CHARTERED ACCOUNTANTS

CA. HARISHANKAR TOSNIWAL
PARTNER
FRN:0111032W
M.NO. 055043
PLACE : SURAT
DATE : 12/11/2019
UDIN : 19055043AAAAIN6530

2-367/368, Tosniwal House, Moto Dastur Mohallo, Near Parsi Library, Rustampura, Surat - 395002
Ph. : 2328606, 2354924 E-mail : tosniwal_h@yahoo.com

Independent Auditor's Review Report on Consolidated Unaudited quarterly financial results for the period ended on 30/09/2019 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Sumeet Industries Limited
504, Trividh Chamber,
Opp. Fire Station,
Ring Road, Surat-395002
Gujarat, India

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of Sumeet Industries Limited and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / for the quarter ended 30th September, 2019 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2019 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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: Sumeet Global PTE Ltd (wholly owned subsidiary).

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial results of one subsidiary which has not been reviewed by its auditor, whose interim financial results reflect total revenue of Rs. Nil, total net (loss) after tax of Rs. Nil and total comprehensive loss of Rs. Nil for the quarter ended 30th September 2019, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

7. Our conclusion on the Statement is not modified in respect of the above matter.

FOR H. TOSNIWAL & CO.
CHARTERED ACCOUNTANTS

CA. HARISHANKAR TOSNIWAL
PARTNER
FRN:0111032W
M.NO. 055043
PLACE : SURAT
DATE : 12/11/2019
UDIN : 19055043AAAAI01878