



Ref: STEX/SECT/2024

February 07, 2024

The Relationship Manager DCS-CRD BSE Limited P. J. Towers Dalal Street, Fort Mumbai 400001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, G Block, Bandra – Kurla Complex Bandra (East) Mumbai 400051 NSE Symbol: CUMMINSIND
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Sub.: Outcome of Board Meeting – Unaudited standalone and consolidated Financial Results for the quarter and nine months ended December 31, 2023, and declaration of Interim Dividend for FY 2023-24

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. February 07, 2024, inter-alia, approved the following:

1. Unaudited Financial Results with Auditors' Limited Review Report.

In terms of Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2023.

We are also enclosing a copy of 'Limited Review' report given by the Statutory Auditors for the said results.

2. Interim Dividend for the FY 2023-24 and fixing of Record date.

We further wish to inform the exchange that the Board of Directors have approved and declared an Interim Dividend of Rs.18/- per equity share i.e. at the rate of 900% on 277,200,000 equity shares (Face Value Rs. 2/- each) for the Financial Year 2023-24. The Interim Dividend will be paid on or before March 06, 2024

Further, in terms of Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are providing the details of "Record Date" for the above-mentioned Interim Dividend for the FY 2023-24 as follows:



Stock Exchange	Security Code	Type of Security	Record Date	Purpose
BSE	500480	Equity Shares of the face value of Rs. 2/- each fully paid	February 21, 2024 (Wednesday)	For the payment of Interim Dividend (FY 2023-24) of Rs. 18/- per equity share i.e. at the rate of 900% on 277,200,000 equity shares of face value of Rs. 2/- each.
NSE	CUMMINSIND			

Board Meeting start time: 18:20 hrs
Board Meeting end time: 20:25 hrs

Kindly take this intimation on your record.

Thanking you,

Yours truly,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer

(This letter is digitally signed)

Encl.: As above.

CUMMINS INDIA LIMITED

Registered Office: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi, Pune 411045, Maharashtra, India

[CIN : L29112PN1962PLC012276], Telephone : 020 67067000, Fax : 020 67067015,

Email : cit.investors@cummins.com, Website : www.cumminsindia.com

Unaudited consolidated financial results for the quarter and nine months ended December 31, 2023

Particulars	(₹ Crore)					
	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations						
Sales/Income from operations	2,509.79	1,893.63	2,148.99	6,588.11	5,743.95	7,641.40
Other operating income	31.59	27.92	36.05	93.07	94.29	130.69
(b) Other income	99.39	89.80	84.85	278.17	220.70	308.15
Total Income	2,640.77	2,011.35	2,269.89	6,959.35	6,058.94	8,080.24
2 Expenses						
(a) Cost of materials consumed	1,239.34	1,112.09	1,171.66	3,595.86	3,386.65	4,567.98
(b) Purchases of traded goods	231.61	133.59	200.79	663.22	570.42	781.23
(c) Change in inventories of finished goods, work-in-progress and traded goods	118.86	(37.37)	66.96	29.01	(26.41)	(126.69)
(d) Employee benefits expense	214.90	198.67	165.87	607.22	487.83	648.88
(e) Finance cost	6.45	6.82	2.84	21.10	9.58	16.24
(f) Depreciation and amortisation expense	42.29	38.26	34.73	116.80	104.43	142.04
(g) Other expenses	194.16	168.38	166.66	554.72	502.12	652.95
Total expenses	2,047.61	1,620.44	1,809.51	5,587.93	5,034.62	6,682.63
3 Profit before exceptional items and tax (1-2)	593.16	390.91	460.38	1,371.42	1,024.32	1,397.61
4 Exceptional items (expense) / income (Note 4 & 5)	(1.70)	-	-	(1.70)	(14.30)	(14.30)
5 Profit after exceptional items before share of profit of joint ventures and associate and before tax (3+4)	591.46	390.91	460.38	1,369.72	1,010.02	1,383.31
6 Share of profit of joint ventures and associate after tax	55.30	37.77	72.32	158.63	136.87	207.98
7 Profit before tax (5+6)	646.76	428.68	532.70	1,528.35	1,146.89	1,591.29
8 Tax expense						
(a) Current tax	150.41	98.78	112.45	348.07	258.29	355.63
(b) Deferred tax	(7.53)	0.81	6.45	(6.41)	9.36	5.95
(c) Tax for earlier years	4.97	-	-	4.97	-	1.56
Total tax expenses	147.85	99.59	118.90	346.63	267.65	363.14
9 Profit after tax (7-8)	498.91	329.09	413.80	1,181.72	879.24	1,228.15
10 Other comprehensive (expense) / income						
(a) Items not to be reclassified to profit or loss in subsequent periods						
Remeasurement (loss) / gain on defined benefit plans	(0.99)	(10.77)	0.36	(10.70)	(0.96)	5.67
Income tax effect	0.25	2.71	(0.09)	2.69	0.24	(1.43)
(b) Items to be reclassified to profit or loss in subsequent periods						
Changes in the fair value of financial instruments	(2.19)	0.13	-	(1.82)	-	(0.13)
Income tax effect	0.55	(0.03)	-	0.46	-	0.03
Other comprehensive (expense) / income, net of tax (a+b)	(2.38)	(7.96)	0.27	(9.37)	(0.72)	4.14
11 Share in joint ventures' and associate's OCI after tax (net) not to be reclassified to profit or loss in subsequent periods	0.05	0.01	0.07	0.10	(0.24)	(0.55)
12 Total Other comprehensive (expense) / income, net of tax (10+11)	(2.33)	(7.95)	0.34	(9.27)	(0.96)	3.59
13 Total comprehensive income (9+12)	496.58	321.14	414.14	1,172.45	878.28	1,231.74
14 Paid-up equity share capital (Face value ₹ 2 each)	55.44	55.44	55.44	55.44	55.44	55.44
15 Other equity						5,702.80
16 Earnings per share						
Basic and diluted EPS for the period on net profit (Not annualised) (₹)	18.00	11.87	14.93	42.63	31.72	44.31



CUMMINS INDIA LIMITED

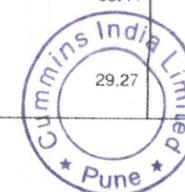
Registered Office: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi, Pune 411045, Maharashtra, India

[CIN : L29112PN1962PLC012276], Telephone : 020 67067000, Fax : 020 67067015,

Email : cil.investors@cummins.com, Website : www.cumminsindia.com

Unaudited standalone financial results for the quarter and nine months ended December 31, 2023

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations						
Sales/Income from operations	2,501.81	1,871.45	2,144.11	6,547.88	5,723.19	7,612.32
Other operating income	32.25	28.23	36.42	94.57	95.24	132.11
(b) Other income	113.61	132.23	103.77	363.32	289.37	419.99
Total Income	2,647.67	2,031.91	2,284.30	7,005.77	6,107.80	8,164.42
2 Expenses						
(a) Cost of materials consumed	1,249.13	1,120.43	1,180.72	3,622.43	3,408.09	4,599.51
(b) Purchases of traded goods	227.22	124.94	194.15	639.37	547.00	749.35
(c) Change in inventories of finished goods, work-in-progress and traded goods	119.19	(43.10)	68.37	26.16	(19.68)	(117.93)
(d) Employee benefits expense	209.04	192.92	161.03	590.43	473.28	629.83
(e) Finance cost	6.29	6.65	2.68	20.62	9.23	15.78
(f) Depreciation and amortisation expense	41.90	37.89	34.33	115.61	103.23	140.45
(g) Other expenses	191.55	165.89	164.05	546.95	493.18	641.06
Total expenses	2,044.32	1,605.62	1,805.33	5,561.57	5,014.33	6,658.05
3 Profit before exceptional items and tax (1-2)	603.35	426.29	478.97	1,444.20	1,093.47	1,506.37
4 Exceptional items (expense) / income (Note 4 & 5)	(1.70)	-	-	(1.70)	(14.30)	(14.30)
5 Profit before tax (3+4)	601.65	426.29	478.97	1,442.50	1,079.17	1,492.07
6 Tax expense						
(a) Current tax	149.14	97.59	111.90	344.79	257.32	353.60
(b) Deferred tax	(7.29)	0.19	6.93	(6.27)	10.53	7.29
(c) Tax for earlier years	4.88	-	-	4.88	-	1.36
Total tax expenses	146.73	97.78	118.83	343.40	267.85	362.25
7 Profit after tax (5-6)	454.92	328.51	360.14	1,099.10	811.32	1,129.82
8 Other comprehensive (expense) / income						
(a) Items not to be reclassified to profit or loss in subsequent periods						
Remeasurement (loss) / gain on defined benefit plans	(0.99)	(10.77)	0.36	(10.70)	(0.96)	5.44
Income tax effect	0.25	2.71	(0.09)	2.69	0.24	(1.37)
(b) Items to be reclassified to profit or loss in subsequent periods						
Changes in the fair value of financial instruments	(2.19)	0.13	-	(1.82)	-	(0.13)
Income tax effect	0.55	(0.03)	-	0.46	-	0.03
Total Other comprehensive (expense) / income, net of tax (a+b)	(2.38)	(7.96)	0.27	(9.37)	(0.72)	3.97
9 Total comprehensive income, net of tax (7+8)	452.54	320.55	360.41	1,089.73	810.60	1,133.79
10 Paid-up equity share capital (Face value ₹ 2 each)	55.44	55.44	55.44	55.44	55.44	55.44
11 Other equity						5,312.54
12 Earnings per share						
Basic and diluted EPS for the period on net profit (Not annualised) (₹)	16.41	11.85	12.99	39.65	29.27	40.76



Notes

1 The Consolidated financial results include results of the following companies:

Name of the Company	As at December 31, 2023 *		As at September 30, 2023		As at December 31, 2022	
	% holding	Consolidated as	% holding	Consolidated as	% holding	Consolidated as
Cummins Sales & Service Private Limited	100%	Subsidiary	100%	Subsidiary	100%	Subsidiary
Cummins Generator Technologies India Private Limited	48.54%	Associate	48.54%	Associate	48.54%	Associate
Valvoline Cummins Private Limited	50%	Joint Venture	50%	Joint Venture	50%	Joint Venture
Cummins Research and Technology India Private Limited #					50%	Joint Venture

* The same position as at March 31, 2023

The Board of directors of Cummins Research and Technology India Private Limited ('CRTI') at its meeting held on March 21, 2016, had decided to cease operations of CRTI. Accordingly, it ceased its operations from April 1, 2016. The shareholders of CRTI, in their extra-ordinary general meeting held on April 1, 2022, passed a resolution to initiate voluntary winding-up of CRTI under Companies Act, 2013 and Insolvency and Bankruptcy Code, 2016. The liquidator, appointed by the shareholders at the extra-ordinary general meeting, completed all the procedures pertaining to the voluntary winding-up, and had submitted the dissolution application with the Mumbai Bench of the National Company Law Tribunal ('NCLT') on May 20, 2023. The final order of dissolution (voluntary liquidation) was passed by the NCLT on December 13, 2023 and accordingly, CRTI ceases to exist.

2 This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 07, 2024.

3 Operating segment information:

On a review of all the relevant aspects including, in particular, the system of internal financial reporting to the Board of Directors, which is the Chief Operating Decision Maker ('CODM'), and considering the economic characteristics of the operations, the Group is of the view that it operates in two segments viz. 'Engines' and 'Lubes'. Lubes segment comprises of a joint venture viz. Valvoline Cummins Private Limited, which is accounted for as per equity method under relevant Ind AS. The CODM evaluates the Group's performance based on an analysis of various parameters. Engine segment comprises of Cummins India Limited and other Group Companies which have been aggregated considering the nature of products, class of customer etc.

Following information is provided to the CODM for Lubes segment for monitoring its performance:

Particulars	(₹ Crore)					
	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales						
Engines	2,509.79	1,893.63	2,148.99	6,588.11	5,743.95	7,641.40
Lubes*	560.28	479.08	618.52	1,637.62	1,568.17	2,148.84
Total	3,070.07	2,372.71	2,767.51	8,225.73	7,312.12	9,790.24
Less: Elimination/Adjustments	560.28	479.08	618.52	1,637.62	1,568.17	2,148.84
Net sales	2,509.79	1,893.63	2,148.99	6,588.11	5,743.95	7,641.40
Profit before tax						
Engines	620.51	418.68	502.78	1,467.87	1,090.58	1,513.14
Lubes*	70.46	27.02	80.34	162.60	151.58	209.90
Total	690.97	445.70	583.12	1,630.47	1,242.16	1,723.04
Less: Elimination/Adjustments	44.21	17.02	50.42	102.12	95.27	131.75
Total Profit before tax	646.76	428.68	532.70	1,528.35	1,146.89	1,591.29
Profit after tax						
Engines	472.66	319.09	383.88	1,121.24	822.93	1,150.00
Lubes*	52.50	20.00	59.84	120.96	112.62	156.30
Total	525.16	339.09	443.72	1,242.20	935.55	1,306.30
Less: Elimination/Adjustments	26.25	10.00	29.92	60.48	56.31	78.15
Total Profit after tax	498.91	329.09	413.80	1,181.72	879.24	1,228.15

* The above numbers represent full numbers in the Statement of Profit and Loss of Valvoline Cummins Private Limited and are not Group's proportionate share.

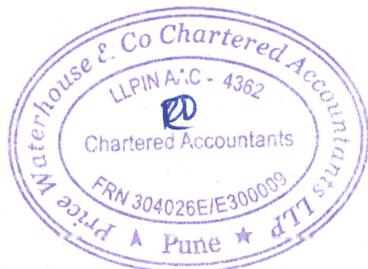
4 Exceptional items during the nine months ended December 31, 2022 and year ended March 31, 2023 pertain to expenses on account of Voluntary Retirement Scheme ('VRS' or the 'Scheme') aggregating to ₹ 14.30 Cr.

5 Exceptional items during the quarter and nine months ended December 31, 2023 pertain to expenses on account of voluntary retirement (VRP) and voluntary separation (VSP) programs announced on November 3, 2023 for eligible employees aggregating to ₹ 1.70 Cr.

6 The Board of Directors of the Company at their meeting held on February 07, 2024 declared an interim dividend of ₹ 18 per equity share on 277,200,000 shares of ₹ 2 each fully paid-up for the financial year 2023-24.

7 The Company had a plant in Special Economic Zone ('SEZ') in Phaltan ('Phaltan Plant') for exports of gensets. The Company has opted for the concessional tax regime u/s 115 BAA of Income Tax Act w.e.f. April 1, 2019, and accordingly doesn't claim any Income Tax benefits related to SEZ units for Phaltan Plant. Based on an application by the Company and on payment of necessary fees and duties, the Assistant Development Commissioner, Pune cluster SEZ has allowed the conversion of Phaltan Plant from an SEZ unit to a Domestic Tariff Area ('DTA') unit w.e.f. October 11, 2023. This conversion does not have any significant impact on the financial results for the quarter and nine months ended December 31, 2023.

Pune
Date: February 07, 2024



For Cummins India Limited

Ashwath Ram
Managing Director
DIN: 00149501

Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Cummins India Limited
Cummins India Office Campus, Tower A,
5th Floor, Survey No. 21, Balewadi, Pune-411045

1. We have reviewed the unaudited financial results of Cummins India Limited (the "Company") for the quarter and nine months ended December 31, 2023, which are included in the accompanying 'Unaudited standalone financial results for the quarter and nine months ended December 31, 2023'(the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The 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 the Statement based on our review.
2. 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.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E-300009

JEETENDRA ^{Digitally signed}
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Jeetendra Mirchandani
Partner
Membership Number: 48125
UDIN: 24048125BKGOTN7652

Place: Mumbai
Date: February 07, 2024

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Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

Review Report

To
The Board of Directors
Cummins India Limited
Cummins India Office Campus, Tower A,
5th Floor, Survey No. 21, Balewadi, Pune-411045

1. We have reviewed the unaudited consolidated financial results of Cummins India Limited (the "Parent"), its subsidiary (the parent and its subsidiary hereinafter referred to as the "Group"), and its share of the net profit after tax and total comprehensive income of its joint venture and associate company (refer Note 1 on the Statement) for the quarter and nine months ended December 31, 2023 which are included in the accompanying 'Unaudited consolidated financial results for the quarter and nine months ended December 31, 2023' (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent's Management and has been 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. 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.

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:

Name of the Entity	As at December 31, 2023	
	% Holding	Consolidated as
Cummins Sales and Service Private Limited	100%	Subsidiary
Cummins Generator Technologies India Private Limited	48.54%	Associate
Valvoline Cummins Private Limited	50%	Joint Venture

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Price Waterhouse & Co Chartered Accountants LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial results also includes the Group's share of net profit after tax of Rs. 26.13 crores and Rs. 60.36 crores and total comprehensive income of Rs. 26.14 crores and Rs. 60.39 crores for the quarter and nine months ended December 31, 2023, respectively, as considered in the unaudited consolidated financial results, in respect of one joint venture, whose interim financial information have not been reviewed by us. This interim financial information have been reviewed by other auditors and their report, vide which they have issued an unmodified conclusion, have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. The unaudited consolidated financial results includes the interim financial information of one subsidiary which have not been reviewed by us, whose interim financial information reflect total total revenue of Rs. 57.30 crores and Rs. 155.63 crores, total net profit after tax of Rs. 3.73 crores and Rs. 9.69 crores and total comprehensive income of Rs. 3.73 crores and Rs. 9.69 crores for the quarter and nine months ended December 31, 2023, respectively, as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also includes the Group's share of net profit after tax of Rs. 29.17 crores and Rs. 98.27 crores and total comprehensive income of Rs. 29.21 crores and Rs. 98.34 crores for the quarter and nine months ended December 31, 2023, respectively, as considered in the unaudited consolidated financial results, in respect of one associate, based on their interim financial information which have not been reviewed by us. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

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

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E-300009

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Date: 2024.02.07
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Jeetendra Mirchandani

Partner

Membership Number: 48125

UDIN: 24048125BKGOTM6666

Place: Mumbai

Date: February 07, 2024