

Sec/Steels/041/FY 2023-24

Date: 08.11.2023

**The Secretary**  
**BSE Limited**  
New Trading Wing,  
Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001  
**SCRIP CODE: 539044**

**The Manager**  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block "G"  
5<sup>th</sup> floor, Bandra Kurla Complex,  
Bandra East,  
Mumbai- 400051  
**SYMBOL: MANAKSTEEL**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 8th November, 2023**

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 04:00 P.M. and concluded at 05:15 P.M, has *inter-alia* approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and half-year ended 30<sup>th</sup> September, 2023. A copy of the Un-audited Financial Results (both Standalone and Consolidated) of the Company along with the Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2023 is enclosed as **Annexure A**.

This may be treated as compliance with Regulation 30 and other relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,  
Yours faithfully,

For Manaksia Steels Limited



(Ajay Sharma)  
Company Secretary



Encl: As above

**Agrawal Tondon & Co.**

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street

Kolkata - 700 069

Website - www.agrawalsanjay.com

E-mail Id : agrawaltondon2019@gmail.com

**Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
MANAKSIA STEELS LIMITED**

1. We have reviewed accompanying Statement of Standalone Unaudited Financial Results of Manaksia Steels Limited ("the Company"), for the quarter ended 30<sup>th</sup> September, 2023 and for the period from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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 provide 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 accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Agrawal Tondon & Co.**

(Chartered Accountants)

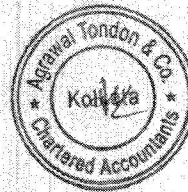
Firm Registration No.- 329088E

*Kaushal Kejriwal***Kaushal Kejriwal**

(Partner)

Membership No- 308606

UDIN- 23308606 B6UB B E 5068



Place- Kolkata

Date- 8<sup>th</sup> November, 2023

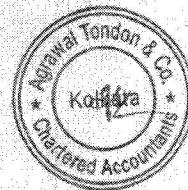
**Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
MANAKSIA STEELS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Steels Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2023 and for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 being submitted by the Parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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:
  - a. Manaksia Steels Limited
  - b. Technomet International FZE
  - c. Federated Steel Mills Limited (Step- down Subsidiary)
  - d. Far East Steel Industries Limited (Step- down Subsidiary)
  - e. Sumo Agrochem Limited (Step- down Subsidiary)



# Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street  
Kolkata - 700 069

Website - [www.agrawalsanjay.com](http://www.agrawalsanjay.com)

E-mail Id : [agrawaltondon2019@gmail.com](mailto:agrawaltondon2019@gmail.com)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothings 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 includes the interim financial statements/ financial information/ financial results of one subsidiary and three step-down subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs 8,472.76 lakhs as at 30<sup>th</sup> September, 2023, total revenue of Rs 562.07 lakhs and Rs 2,478.00 lakhs, total net profit/ (loss) after tax of Rs. 32.56 lakhs and Rs 30.77 lakhs and total comprehensive income/(loss) of Rs 32.56 lakhs and Rs 30.77 lakhs for the quarter ended 30<sup>th</sup> September, 2023 and for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023, as considered in the consolidated unaudited financial results.

The aforesaid subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's management has converted the financial results of the subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management.

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

**Agrawal Tondon & Co.**

(Chartered Accountants)

Firm Registration No.- 329088E

*Kaushal Kejriwal*

**Kaushal Kejriwal**

(Partner)

Membership No- 308606

UDIN- 23308606 B G U B B F 6233

Place- Kolkata

Date- 8<sup>th</sup> November 2023

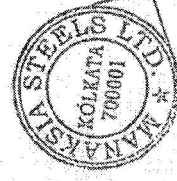
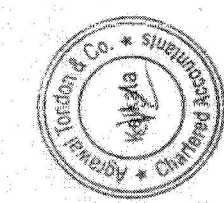


**MANAKSIA STEELS LIMITED**

Corporate Identity Number: L27101WB2001PLC138341  
 Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001.  
 E-mail: info.steels@manaksteel.com, Website: www.manaksteel.com  
 Phone: +91-33-2231 0055 / +91-33-2231 0056

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**

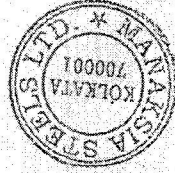
QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED		Particulars	CONSOLIDATED					
30th Sep 2023		30th Sep 2023		31st March 2023			QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED	
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		30th Sep 2023	30th Sep 2023	30th Sep 2023	30th Sep 2023	31st March 2023	Audited
15,456.16	30,890.55	10,358.10	36,006.71	30,197.96	64,148.10	16,633.47	21,822.54	15,637.53	38,456.01	35,074.86	74,237.56	
449.85	333.14	223.79	782.96	229.54	722.78	449.27	333.76	224.12	783.03	230.80	726.69	
<b>15,905.98</b>	<b>20,883.69</b>	<b>10,581.89</b>	<b>36,789.67</b>	<b>30,427.50</b>	<b>64,870.88</b>	<b>17,082.74</b>	<b>22,156.29</b>	<b>15,861.66</b>	<b>39,239.04</b>	<b>35,305.66</b>	<b>74,964.25</b>	
12,566.50	16,089.85	9,945.25	29,856.36	25,128.93	56,260.56	13,404.47	17,145.11	10,988.75	30,549.59	27,988.50	61,777.25	
514.73	801.82	1,759.92	1,316.56	1,512.68	(84.98)	225.02	1,217.15	2,069.46	1,443.17	1,430.76	526.30	
363.45	345.85	345.35	719.34	672.42	1,340.41	531.12	536.34	570.39	1,067.46	1,143.50	2,251.88	
1,169.40	1,213.97	912.24	2,383.36	2,197.52	4,925.53	1,494.88	1,579.58	1,553.87	3,074.27	3,610.73	7,276.94	
<b>14,614.12</b>	<b>19,361.49</b>	<b>12,562.77</b>	<b>33,975.63</b>	<b>29,591.55</b>	<b>69,441.52</b>	<b>15,635.29</b>	<b>20,478.19</b>	<b>15,182.47</b>	<b>36,133.49</b>	<b>34,173.50</b>	<b>71,832.37</b>	
1,291.85	1,522.20	619.12	2,814.05	935.95	2,429.36	1,427.45	1,678.10	679.18	3,105.55	1,132.16	3,131.88	
45.92	38.70	49.56	104.62	52.70	246.89	68.28	72.29	85.06	140.57	136.25	393.20	
121.91	128.25	130.33	231.14	277.84	337.85	182.57	186.69	267.57	379.26	539.03	1,077.88	
<b>1,124.04</b>	<b>1,334.25</b>	<b>437.22</b>	<b>2,488.29</b>	<b>595.42</b>	<b>1,644.62</b>	<b>1,176.60</b>	<b>1,409.13</b>	<b>336.55</b>	<b>2,583.72</b>	<b>473.88</b>	<b>1,710.80</b>	
1,124.04	1,334.25	437.22	2,488.29	595.42	1,644.62	1,180.65	1,348.39	326.55	2,529.03	473.88	1,710.80	
535.03	280.00	83.00	415.00	150.00	340.00	144.22	288.98	95.16	433.20	179.32	406.96	
225.29	33.85	14.71	159.15	2.87	46.02	144.85	44.48	(15.01)	189.34	(17.58)	91.54	
<b>863.75</b>	<b>1,020.39</b>	<b>339.52</b>	<b>1,884.14</b>	<b>442.54</b>	<b>1,264.84</b>	<b>891.88</b>	<b>1,014.93</b>	<b>246.40</b>	<b>1,906.49</b>	<b>312.15</b>	<b>1,218.84</b>	
(625.00)	2,314.00	66.00	1,383.00	128.00	1,324.00	(926.00)	2,314.00	66.00	1,388.00	128.00	1,324.00	
105.93	(264.72)	(7.55)	(158.79)	(14.64)	(152.82)	105.93	(264.72)	(7.55)	(158.79)	(14.64)	(152.82)	
						2.31	(987.59)	119.82	(985.27)	244.90	39.96	
<b>43.68</b>	<b>3,069.67</b>	<b>597.97</b>	<b>3,113.35</b>	<b>555.90</b>	<b>2,441.40</b>	<b>73.82</b>	<b>2,076.32</b>	<b>424.66</b>	<b>3,150.43</b>	<b>670.40</b>	<b>2,435.08</b>	
655.34	655.34	655.34	655.34	655.34	27,531.95	655.34	655.34	655.34	655.34	655.34	655.34	
1.82	1.56	0.52	2.88	0.68	1.93	1.36	1.55	0.38	2.91	0.48	1.86	
1.32	1.56	0.52	2.88	0.68	1.93	1.36	1.55	0.38	2.91	0.48	1.86	



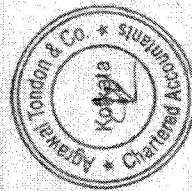
**Notes :**

- (a) The Financial Results of the Company for the Quarter & Half Year ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 08th November, 2023. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (b) The Consolidated Financial Results comprise of Manaksha Steels Limited, its wholly owned subsidiary, Technomet International FZE and its step-down subsidiaries, Federated Steel Mills Limited, Far East Steel Industries Limited and Sumo Agrachem Limited. Technomet International FZE has applied for voluntary liquidation, pending order. The effect of the same has not been given for. Consequently to liquidation, Federated Steel Mills Limited, Far East Steel Industry Limited and SUMO Agrachem Limited will become direct Wholly owned Subsidiaries of Manaksha Steels Limited.
- (c) As the Company's business activity falls within a single primary business segment, viz., "Metals", the disclosure requirements of Ind AS 108, "Operating Segments", are not applicable.
- (d) Comparative figures have been rearranged / regrouped wherever necessary.
- (e) In June 2023, the Central Bank of Nigeria (CBN) announced changes to the operations in the Nigerian Foreign Exchange Market by abolishment of segmentation, with all segments now collapsing into the Investors and Exporters (I&E) window and the reintroduction of the 'Willing Buyer, Willing Seller' model at the I&E window. This has resulted in significant devaluation of Nigerian currency against US Dollar. Consequently, for the quarter ended 30 June 2023 and half year ended 30 September 2023, the Group has incurred foreign exchange loss of INR 60.74 lakhs and INR 56.69 lakhs in the subsidiary companies incorporated in Nigeria. Considering the extent of devaluation, the said exchange loss has been presented as an exceptional item in the consolidated financial results of the Group. Additionally, on account of significant devaluation of Nigerian currency, the Group has recognised foreign currency translation loss for the quarter ended 30 June 2023 and half year ended 30 September 2023 of INR 987.59 lakhs and INR 985.27 Lakhs relating to translation of foreign operations into presentation currency (INR) of the Group, which is included in other comprehensive income.
- (f) The above Financial Results of the Company for the Quarter & Half Year ended 30th September, 2023 are available at the Company's website [www.manakshasteels.com](http://www.manakshasteels.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata  
Dated : 08th November, 2023



For and on behalf of Mr.  
Board of Directors  
Manaksha Steels Limited  
  
Valuraj Ghoshal  
(Managing Director)  
DIN - 00441271



**MANAKSIA STEELS LIMITED**

Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001  
Statement of Assets and Liabilities

[₹ in Lacs]

Standalone As at 30th September, 2023 (Unaudited)	Standalone As at 31st March, 2023 (Audited)	Particulars	Consolidated As at 30th September, 2023 (Unaudited)	Consolidated As at 31st March, 2023 (Audited)
		<b>ASSETS</b>		
		<b>I. Non-Current Assets</b>		
4,154.22	3,806.88	a) Property, Plant and Equipment	5,313.35	6,043.22
1,396.97	691.50	b) Capital Work-in-Progress	1,396.97	691.50
-	-	c) Intangible Assets	-	-
205.95	207.98	d) Right-of-Use Asset	782.55	1,162.65
		<b>e) Financial Assets</b>		
8,186.46	6,800.96	i) Investments	5,699.00	4,313.50
19.08	119.39	ii) Other Financial Assets	28.79	129.08
998.30	525.78	f) Other Non-Current Assets	998.30	525.78
<b>14,960.98</b>	<b>12,152.49</b>	<b>Sub-total - Non-Current Assets</b>	<b>14,218.96</b>	<b>12,865.72</b>
		<b>II. Current Assets</b>		
5,011.33	9,270.12	(a) Inventories	7,160.42	12,562.29
		(b) Financial Assets		
11,713.74	8,634.80	i) Investments	11,713.74	8,634.80
1,111.26	1,494.18	ii) Trade Receivables	1,432.08	1,653.08
31.12	485.94	iii) Cash and Cash Equivalents	415.12	1,143.85
1,992.34	1,767.61	iv) Other Bank Balances	1,992.34	1,767.61
147.48	149.48	v) Other Financial Assets	1,154.69	1,194.04
147.48	1,581.80	(c) Other Current Assets	1,306.12	2,055.32
-	134.08	(d) Current Tax Assets (Net)	-	134.08
<b>20,154.75</b>	<b>23,518.01</b>	<b>Sub-total - Current Assets</b>	<b>25,174.51</b>	<b>29,145.07</b>
<b>35,115.73</b>	<b>35,670.50</b>	<b>TOTAL - ASSETS</b>	<b>39,393.47</b>	<b>42,010.80</b>
		<b>EQUITY AND LIABILITIES</b>		
		<b>III. Equity</b>		
655.34	655.34	(a) Equity Share Capital	655.34	655.34
30,645.30	27,531.95	(b) Other Equity	30,535.13	28,384.73
<b>31,300.64</b>	<b>28,187.29</b>	<b>Sub-total - Equity</b>	<b>31,190.47</b>	<b>29,040.07</b>
		<b>IV. Non-Current Liabilities</b>		
		a) Financial Liabilities		
		i) Borrowings	-	-
23.16	31.29	ii) Lease Liability	23.16	31.29
108.65	100.48	b) Provisions	108.65	100.48
841.92	523.98	c) Deferred Tax Liabilities (Net)	946.04	646.03
<b>973.73</b>	<b>655.73</b>	<b>Sub-total - Non-Current Liabilities</b>	<b>1,077.85</b>	<b>777.80</b>
		<b>Current Liabilities</b>		
		a) Financial Liabilities		
1,064.29	4,545.46	i) Borrowings	1,406.22	4,816.93
42.25	38.61	ii) Lease Liabilities	42.25	38.61
30.45	54.03	iii) Trade Payables	30.45	54.03
1,260.92	1,139.12	A) total outstanding dues of micro and small enterprises; and	1,246.29	1,457.51
1,066.62	794.19	B) total outstanding dues of creditors other than micro and small enterprises	4,102.32	5,373.27
127.92	189.52	iv) Other Financial Liabilities	127.92	296.32
71.97	66.55	b) Other Current Liabilities	97.28	89.14
52.11	-	c) Provisions	72.42	67.13
<b>3,656.53</b>	<b>6,827.48</b>	<b>Sub-total - Current Liabilities</b>	<b>7,125.15</b>	<b>12,192.93</b>
<b>35,930.90</b>	<b>35,670.50</b>	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>39,393.47</b>	<b>42,010.80</b>

Place : Kolkata  
Dated : 08th November, 2023



**MANAKSIA STEELS LIMITED**

Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001  
Statement of Cash Flows for the Half Year Ended September 30, 2023

(₹ in Lacs)

Standalone		Particulars	Consolidated	
HALF YEAR ENDED			HALF YEAR ENDED	
30th Sep 2023	30th Sep 2022		30th Sep 2023	30th Sep 2022
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
2,458.30	595.41	Net Profit/(Loss) before Tax :	2,529.03	473.89
		Adjustment for:		
251.14	277.84	Depreciation/ Amortisation	379.26	532.03
104.62	52.70	Finance Cost	140.57	126.25
(93.21)	(69.49)	Interest Income	(93.29)	(70.75)
(0.98)	-	Loss on Property, Plant & Equipment Sold / Discarded (Net)	(0.98)	-
(122.30)	(3.53)	Dividend Received on Investment in Equity Shares	(122.28)	(3.53)
(58.02)	(84.83)	(Gain)/ Loss from Current Investments	(58.02)	(84.83)
(508.47)	(71.69)	Fair Value changes of Current Investments	(508.47)	(71.69)
2,031.08	696.41	Operating Profit before Working Capital Changes	2,265.83	901.36
		Adjustments for:		
537.06	(663.40)	(Increase)/Decrease in Non-Current/Current Financial and other Assets	542.54	(695.85)
4,258.79	4,329.21	(Increase)/Decrease in Inventories	5,401.87	3,245.37
267.59	(577.32)	(Increase)/(Decrease) in Non-Current/Current Financial and other Liabilities/Provisions	(1,652.88)	(179.92)
7,094.52	3,784.91	Cash Generated from Operations	6,557.36	3,270.96
(228.81)	(89.21)	Direct Taxes Paid	(293.85)	(167.59)
6,865.71	3,695.71	Net Cash Flow from Operating Activities	6,263.51	3,103.37
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>				
(1,329.80)	(374.20)	Purchase of Property, Plant & Equipment and change in Capital work in progress	(1,329.79)	(374.19)
28.85	-	Sale of Property, Plant & Equipment	28.85	-
2.50	(549.97)	(Purchase)/Sale of other Non-Current Investments	2.50	(549.97)
(2,512.45)	(5,098.76)	(Investment)/Sale of Current Investments	(2,512.45)	(5,098.76)
(129.04)	151.11	(Investment)/Redemption in Fixed Deposits	(129.13)	326.20
-	(300.00)	Loans given	-	(300.00)
92.36	62.91	Interest Received	92.43	64.18
122.28	3.53	Dividend Received on Investment in Equity Shares	122.28	3.53
(3,725.30)	(6,105.36)	Net Cash Flow from/(Used in) Investing Activities	(3,725.31)	(5,929.01)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>				
(3,481.17)	2,793.99	(Repayment of)/ Proceeds from Short Term Borrowings (Net)	(3,410.71)	3,085.42
(4.48)	(17.33)	Repayment of Principal portion of Lease Liabilities	(4.48)	(17.33)
(3.60)	(4.89)	Repayment of Interest portion of Lease Liabilities	(3.60)	(4.89)
(105.98)	(46.86)	Interest Paid	(141.93)	(120.41)
(3,595.23)	2,724.90	Net Cash Flow From/(Used in ) Financing Activities	(3,560.72)	2,942.79
(454.82)	315.24	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,022.52)	117.15
485.94	717.92	Cash and Cash Equivalents at the beginning of the period	1,143.85	1,531.81
-	-	Effect of Foreign Currency Translation during the period	293.79	110.95
31.12	1,033.15	Cash and Cash Equivalents at the end of the period	415.12	1,759.91

Place : Kolkata  
Dated : 08th November, 2023



*[Handwritten Signature]*