

KNL/SE/2023-24

25th May, 2023

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To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
BandraKurla Complex, Bandra (E)
Mumbai – 400051
Symbol – KRITINUT

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street
Mumbai 400001
BSE Scrip ID: KRITINUT BSE CODE: 533210

Subject: - Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 -Outcome of the (01/2023-24) Meeting of Board of Directors.

Dear Sir/ Ma'am,

This is in continuation of our letter no. **KNL/SE/2023-24** dated 18th May, 2023 regarding intimation for Board meeting for consideration and approval of the Quarterly/Yearly Audited Financial Results for the quarter/ year ended 31st March, 2023.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that (1/2023-24) meeting of the Board of directors is held on **Thursday, the 25th May, 2023**. The outcome of the said Board Meeting is as follows:

1. Approval of the Audited Financial Results for the quarter & year ended 31st March, 2023;
2. Approval of Auditors Report along with modified/unmodified opinion on the Financial Results for the quarter & year ended 31st March, 2023;
3. Approval of the Audited Financial Statements, including the Balance Sheet, as at 31st March, 2023 and the Statement of Profits and Loss and Cash flow, statement of changes in equity and notes thereon for the year ended 31st March, 2023;
4. Recommendation of dividend subject to approval of members at the ensuing Annual General Meeting @ 25% i.e. Re. 0.25 per equity shares of Re. 1 each for financial year 2022-23;
5. Other Routine Business Agendas.

The Board Meeting commenced at 3.30 P.M. and concluded at **3:45 P.M.**

We are also in process to file the XBRL with respect to Outcome of Dividend as recommended by Board within the stipulated time and the same shall also be hosted on the website of the company www.kritinutrients.com.

You are requested to take on record the above said disclosure and disseminate on the Website of the Exchange.

Thanking You,

Yours Faithfully,
For, **Kriti Nutrients Limited**

Raj Kumar Bhawsar
Company Secretary & Compliance Officer
Encl: a/a

Kriti Nutrients Ltd.

Corporate office:
Brilliant Sapphire, 801-804, 8th Floor, Plot No. 10,
Sch. 78-II, Vijay Nagar, Indore – 452 010 (M.P.) INDIA

Registered Office:
Mehta Chamber, 34 Siyaganj,
Indore - 452007 (M.P.) INDIA

Factory:
Industrial Area No. 3, AB Road,
Dewas (MP) INDIA

Tel.: +91-731-271 9100
E-mail: info@kritiindia.com
CIN: L24132MP1996PLC011245

KRITI NUTRIENTS LIMITED
CIN: L24132MP1996PLC011245

Regd. Office:- "Mehta Chambers", 34, Siyaganj, Indore - 452 007 (M.P.)

STATEMENT OF AUDITED FINANCIAL STATEMENT FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023

Rs.in Lakhs (Except Earnings Per Share)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|-----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 31.03.2023 | 31.12.2022 | 31.03.2022 | 31.03.2023 | 31.03.2022 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income | | | | | |
| | (i) Revenue From Operations | 18117.78 | 22166.52 | 19968.89 | 79687.14 | 75288.02 |
| | (ii) Other Income | 53.14 | 97.26 | 64.04 | 443.74 | 335.38 |
| | Total Revenue (i+ii) | 18170.92 | 22263.78 | 20032.93 | 80130.88 | 75623.40 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | 15844.35 | 19771.90 | 16914.34 | 69569.91 | 67389.43 |
| | (b) Purchases of Stock-in-Trade | 241.59 | 403.49 | 352.91 | 1414.45 | 808.72 |
| | (c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | (53.97) | (468.07) | 432.93 | 607.72 | (236.53) |
| | (d) Employee benefits expense | 428.05 | 327.66 | 351.10 | 1352.04 | 1213.51 |
| | (e) Finance costs | 102.91 | 80.79 | 74.32 | 353.24 | 210.55 |
| | (f) Depreciation and amortization expense | 98.56 | 107.85 | 98.36 | 416.35 | 373.41 |
| | (g) Other expenses | 734.25 | 1050.42 | 1295.58 | 3623.94 | 4181.15 |
| | Total expenses | 17395.75 | 21274.03 | 19519.54 | 77337.65 | 73940.24 |
| 3 | Profit/(loss) before exceptional items and tax (1-2) | 775.17 | 989.75 | 513.39 | 2793.24 | 1683.16 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit/(loss) before tax (3+4) | 775.17 | 989.75 | 513.39 | 2793.24 | 1683.16 |
| 6 | Tax expense: | | | | | |
| | (i) Current tax | 216.81 | 208.19 | 171.63 | 716.00 | 455.36 |
| | (ii) Deferred tax | (5.04) | 6.11 | (8.63) | (2.58) | (2.72) |
| | Total Tax Expenses(i+ii) | 211.77 | 214.31 | 163.00 | 713.42 | 452.64 |
| | Net Profit / (Loss) after Tax for the period from continuing operations (5-6) | 563.41 | 775.44 | 350.39 | 2079.82 | 1230.52 |
| 7 | Profit/(Loss) for the period from discontinued operations | - | - | - | - | - |
| | Tax expense: | | | | | |
| | (i) Current tax | - | - | - | - | - |
| | (ii) Deferred tax | - | - | - | - | - |
| | Total Tax Expenses(i+ii) | - | - | - | - | - |
| 8 | Net Profit/(Loss) after tax for the period from discontinued operations | - | - | - | - | - |
| 9 | Net Profit/(Loss) after tax for the period (7+8) | 563.41 | 775.44 | 350.39 | 2079.82 | 1230.52 |
| 10 | Other Comprehensive Income | | | | | |
| a | Items that will be reclassified to Profit and Loss | | | | | |
| | (i) Fair Valuation of Investment through OCI | - | - | (1.68) | - | 5.16 |
| | (ii) Effective portion of Cash Flow Hedge | - | - | - | - | - |
| b | Items that will not be reclassified to Profit and Loss | | | | | |
| | (i) Remeasurement of defined benefits plans | (3.50) | 2.81 | 12.14 | (2.56) | 3.75 |
| 11 | Total comprehensive Income for the Period (9+10) | 559.91 | 778.25 | 360.84 | 2077.26 | 1239.43 |
| 12 | Paid up Equity Share Capital (face Value Rs.1 Per Share) | 501.04 | 501.04 | 501.04 | 501.04 | 501.04 |
| 13 | Earning per equity share of continuing operations (of Rs.1/- each) | | | | | |
| | (1) Basic | 1.12 | 1.55 | 0.70 | 4.15 | 2.46 |
| | (2) Diluted | 1.12 | 1.55 | 0.70 | 4.15 | 2.46 |
| 14 | Earning per equity share of discontinued operations (of Rs.1/- each) | | | | | |
| | (1) Basic | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - |
| 15 | Earning per equity share of continuing and discontinued operations (of Rs.1/- each) | | | | | |
| | (1) Basic | 1.12 | 1.55 | 0.70 | 4.15 | 2.46 |
| | (2) Diluted | 1.12 | 1.55 | 0.70 | 4.15 | 2.46 |

Place :- Indore
Date:- 25th May 2023

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)

Chairman & Managing Director
DIN 00023523

KRITI NUTRIENTS LIMITED

CIN: L24132MP1996PLC011245

Statement of Assets and Liabilities

Rs.in Lakhs

| Sr.No | Particulars | Note No | As at 31.03.2023 | As at 31.03.2022 |
|-------|--|---------|---------------------|---------------------|
| | ASSETS | | | |
| (1) | Non-current assets | | | |
| | (a) Property, Plant and Equipment | 6 | 4818.83 | 4683.45 |
| | (b) Capital work-in-progress | 7 | 649.10 | 547.36 |
| | (c) Other Intangible assets | 8 | 33.93 | 45.19 |
| | (d) Financial Assets | | | |
| | (i) Loans | 9 | 1000.00 | 1000.00 |
| | (ii) Other Non Current Assets | 10 | 111.27 | 131.92 |
| | Total Non-current assets | | 6613.13 | 6407.92 |
| (2) | Current assets | | | |
| | (a) Inventories | 11 | 6429.50 | 5139.05 |
| | (b) Financial Assets | | | |
| | (i) Trade Receivables | 12 | 1259.75 | 1157.10 |
| | (ii) Cash and cash equivalents | 13 | 1903.75 | 371.57 |
| | (iii) Bank balances other than (ii) above | 14 | 270.07 | 261.65 |
| | (iv) Loans | 15 | 1497.00 | 1400.00 |
| | (c) Other Current Assets | 16 | 1334.34 | 2060.76 |
| | Total Current assets | | 12694.41 | 10390.13 |
| | Total Assets | | 19307.54 | 16798.05 |
| | EQUITY AND LIABILITIES | | | |
| | Equity | | | |
| | (a) Equity Share capital | 17 | 501.04 | 501.04 |
| | (b) Other Equity | 18 | 12736.45 | 10749.38 |
| | Total Equity | | 13237.49 | 11250.42 |
| | LIABILITIES | | | |
| (1) | Non-current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Lease Liability | 19 | 214.54 | 237.29 |
| | (b) Provisions | 20 | 18.16 | 11.36 |
| | (c) Deferred tax liabilities (Net) | 21 | 477.48 | 480.06 |
| | Total Non-current liabilities | | 710.18 | 728.71 |
| (2) | Current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 22 | 3800.00 | 3500.00 |
| | (ii) Lease Liability | 19 | 22.75 | 18.53 |
| | (iii) Trade payables | | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 23 | 215.87 | 76.15 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 23 | 463.75 | 605.26 |
| | (iv) Others financial liabilities | 24 | 91.79 | 88.82 |
| | (b) Other current liabilities | 25 | 713.81 | 435.36 |
| | (c) Provisions | 20 | 33.36 | 18.92 |
| | (d) Current Tax Liabilities (Net) | 26 | 18.54 | 75.88 |
| | Total Current liabilities | | 5359.87 | 4818.92 |
| | Total Equity and Liabilities | | 19307.54 | 16798.05 |

For KRITI NUTRIENTS LIMITED

(SHIV SINGH MEHTA)

Chairman & Managing Director

DIN 00023523

Place :- Indore

Date:- 25th May, 2023

KRITI NUTRIENTS LIMITED
CIN: L24132MP1996PLC011245
CASH FLOW STATEMENT AS ON 31.03.2023

Rs.in Lakhs

| Particulars | Year Ended 31.03.2023 | | Year Ended 31.03.2022 | |
|--|-----------------------|-----------------|-----------------------|------------------|
| | Amount | Amount | Amount | Amount |
| Cash Flow From Operating Activities | | | | |
| Net Profit before Tax | | 2793.24 | | 1683.16 |
| Adjustments for : | | | | |
| Depreciation | 398.09 | | 348.02 | |
| Depreciation on other tangible Assets | 18.26 | | 25.39 | |
| Expected Credit Loss | 2.59 | | 0.00 | |
| Sundry Balance Written Off / Bad Debts | 0.01 | | 21.31 | |
| Profit / Loss on Sale of Investments | 0.00 | | 5.10 | |
| Provision for Advances & Other Current Assets | 13.29 | | 0.00 | |
| Financial Income | (443.74) | | (335.38) | |
| Financial Expense | 353.24 | 341.74 | 210.55 | 274.98 |
| Cash Operating Profit before working capital changes | | 3134.98 | | 1958.14 |
| Increase / (Decrease) in Trade Payables | (1.78) | | (41.19) | |
| Increase / (Decrease) in Other Financial Liabilities | (18.53) | | (14.81) | |
| Increase / (Decrease) in Short term Provisions | 14.44 | | 4.45 | |
| Increase / (Decrease) in Other Current Liabilities | 282.70 | | (176.07) | |
| (Increase) / Decrease in Inventories | (1290.46) | | (1469.12) | |
| (Increase) / Decrease in Trade Receivables | (105.25) | | (250.14) | |
| (Increase) / Decrease in Long term Loans & Advances | 0.00 | | 0.00 | |
| (Increase) / Decrease in Other Financial Assets | 30.23 | | (9.93) | |
| (Increase) / Decrease in Other Current Assets | 713.13 | | (635.68) | |
| | | (375.53) | | (2592.50) |
| Tax Paid | | (773.35) | | (416.67) |
| Net Cash From Operating Activities (A) | | 1986.10 | | (1051.02) |
| Cash Flow From Investing Activities | | | | |
| Financial Income | 443.74 | | 332.67 | |
| Loans Given / Repaid Back | (97.00) | | (1400.00) | |
| Plant, Property, Equipment including CWIP | (644.79) | | (886.13) | |
| Other Intangible Assets | (7.00) | | 0.00 | |
| Sale of Investment | 0.00 | | 1.17 | |
| Decrease Investment in Fixed Deposits having maturity of less than twelve months | (15.10) | | (9.16) | |
| (Increase) / Decrease in Other Bank Balances | 6.69 | | (36.64) | |
| Net Cash Used In Investing Activities (B) | | (313.46) | | (1998.09) |
| Cash Flow From Financing Activities | | | | |
| Increase / (Decrease) in Short Term Borrowings | 300.00 | | 3416.83 | |
| Dividend Paid on Equity Shares | (87.23) | | (87.72) | |
| Financial Expenses | (353.24) | | (210.55) | |
| Net Cash Used In Financing Activities (C) | | (140.46) | | 3118.56 |
| Net Increase In Cash and Cash Equivalents (A + B + C) | | 1532.18 | | 69.45 |
| ADD :Cash and cash equivalents - Opening - 1st April | | 371.57 | | 302.11 |
| Cash and cash equivalents - Closing - 31st March | | 1903.75 | | 371.57 |

Notes:-

- The above results have been reviewed by the Audit Committee in it's meeting held on 25th May, 2023 and taken on record by the Board of Directors in its meeting held on 25th May, 2023.
- The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
- The Board of Directors recommended a dividend of Rs.0.25/-Per fully paid up Equity share of Rs 1.00 each of the company.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining , as per Ind AS 108 Operating Segments.
- The statutory auditors have expressed an unmodified audit opinion.
- The figures for quarter ended 31st March 2023 and 31st March 2022 are balancing figures between the audited figure of year ended 31st March 2023 and 31st March 2022 and the figure reviewed for nine month ended on 31st December 2022 and 31st Decemeber 2021.

For KRITI NUTRIENTS LIMITED



(SHIV SINGH MEHTA)
Chairman & Managing Director

Place :- Indore
Date:- 25th May, 2023

KNL/SE/2023-24

25th May, 2023

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Phiroze Jeejeebhoy Towers,
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Mumbai 400001
BSE Scrip ID: KRITINUT BSE CODE: 533210

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Standalone Audited Financial Results for the year ended 31st March, 2023.

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors Report on the Audited Financial Results for the year 31st March, 2023 as audited by the Auditors of the Company.

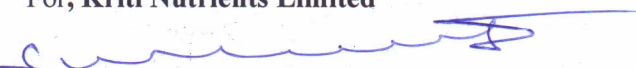
DECLARATION


Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and further amendment, therein vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 and Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, we, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Audited Financial Statements of the Company for the financial year ended 31st March, 2023, the Auditor has not expressed any Modified Opinion(s)/ Audit Qualification(s) / or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking you,

Yours Faithfully,
For, Kriti Nutrients Limited


Shiv Singh Mehta
Chairman & Managing Director
DIN: 00023523
Date: 25.05.2023
Place: Indore


Nitin Chhariya
Chief Financial Officer
PAN: AFIPC6625G

Kriti Nutrients Ltd.

Corporate office:
Brilliant Sapphire, 801-804, 8th Floor, Plot No. 10,
Sch. 78-II, Vijay Nagar, Indore – 452 010 (M.P.) INDIA

Registered Office:
Mehta Chamber, 34 Siyaganj,
Indore - 452007 (M.P.) INDIA *

Factory:
Industrial Area No. 3, AB Road,
Dewas (MP) INDIA

Tel.: +91-731-271 9100
E-mail: info@kritiindia.com
CIN: L24132MP1996PLC011245



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF KRITI NUTRIENTS LIMITED**

Opinion

We have audited the accompanying statement of financial results of KRITI NUTRIENTS LIMITED (the "Company"), for the quarter and year ended March 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2023.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) 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 Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2023 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed financial statements for the three months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is 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 this Financial Results.

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



- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.



Other Matter

The annual financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Indore
Date: 25.05.2023

For M Mehta & Company
Chartered Accountants
Firm Registration No. 000957C



A handwritten signature in blue ink, appearing to read "Nitin Bandi", enclosed within a blue oval scribble.

CA Nitin Bandi
Partner
M.N.400394

UDIN: 23400394BGVLXQ9903