

Date: 27.09.2023

To,

The General Manager
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400 001
BSE Scrip Code: 531449

The Manager
National Stock Exchange of India Limited
Listing Department Exchange Plaza
5th Floor, Plot No. C-1, Block-G
Bandra-Kurla Complex, Bandra(E)
Mumbai-400 051
NSE Scrip Code: GRMOVER

Subject: Disclosure of Voting results of 29th Annual General Meeting held on Tuesday, 26th September, 2023 along with Consolidated Scrutinizer Report

Dear Sir/ Madam,

Please be informed that the 29th Annual General Meeting ('AGM') of the Company was held on Tuesday, 26th September, 2023, through Video Conferencing ('VC') facility or Other Audio Visual Means ('OAVM'), in conformity with the regulatory provisions and Circulars issued by the Ministry of Corporate Affairs, Government of India. In this regard, please find enclosed herewith, the following:

1. Voting Results of the business transacted at the AGM as required under Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. Consolidated Scrutinizer's Report pursuant to Section 108 and other applicable provisions, if any, of the Act and the Rules made thereunder [including any statutory modification(s) or re-enactment(s) thereof, for the time being in force].

The results along with the Scrutinizer's Report are also being hosted on the website of the Company and also on the website of National Securities Depository Limited, the agency which provided e-voting services. This is for your information and records.

FOR GRM OVERSEAS LIMITED

SACHIN NARANG
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: 65535



TANOUSH
ORGANIC

Benti



Registered Office
128, First Floor,
Shiva Market Pitampura,
Delhi 110034, India. • +91-11-4733 0330

Corporate Office
8 K.M. Stone, Gohana-Rohtak Road
Village Naultha, Panipat 132145
Haryana, India • +91-972964 7000/8000

Factory
• Gohana Road (Panipat), Haryana
• Naultha (Panipat), Haryana
• Gandhidham, Gujarat

[Home](#)[Validate](#)[Import XML](#)

General information about company

Scrip code	531449
NSE Symbol	GRMOVER
MSEI Symbol	NOTLISTED
ISIN	INE192H01020
Name of the company	GRM OVERSEAS LIMITED
Type of meeting	AGM
Date of the meeting / last day of receipt of postal ballot forms (in case of Postal Ballot)	26-09-2023
Start time of the meeting	12:30 PM
End time of the meeting	01:14 PM

[Home](#)[Validate](#)

Scrutinizer Details

Name of the Scrutinizer	DEVESH ARORA
Firms Name	DEVESH ARORA & ASSOCIATES
Qualification	CS

Membership Number	A49034
Date of Board Meeting in which appointed	22-08-2023
Date of Issuance of Report to the company	27-09-2023

[Home](#)
[Validate](#)

Voting results	
Record date	19-09-2023
Total number of shareholders on record date	26374
No. of shareholders present in the meeting either in person or through proxy	
a) Promoters and Promoter group	0
b) Public	0
No. of shareholders attended the meeting through video conferencing	
a) Promoters and Promoter group	3
b) Public	122
No. of resolution passed in the meeting	7
Disclosure of notes on voting results	Add Notes

[Prev](#)

[Home](#)
[Validate](#)

Resolution (1)								
Resolution required: (Ordinary / Special)				Ordinary				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				<p>1 (A) Adoption of the Audited Financial Statements as at 31st March, 2023 To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2023, the Audited Statement of Profit and Loss Account for the year ended on that date, together with Reports of Auditors and Directors thereon.</p> <p>(B) Adoption of the Consolidated Audited Financial Statements as at 31st March, 2023 To receive, consider and adopt the Consolidated Audited Financial Statement as at 31st March, 2023, together with Reports of Auditors thereon.</p>				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000

Public- Institutions	Poll							
	Postal Ballot (if applicable)							
	Total	12356	12356	100.0000	12356	0	100.0000	0.0000
Public- Non Institutions	E-Voting	16957859	1977743	11.6627	1970149	7594	99.6160	0.3840
	Poll		325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2303177	13.5818	2295578	7599	99.6701	0.3299
Total		60000000	4534531 8	75.5755	4533771 9	7599	99.9832	0.0168
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							<input type="button" value="Add Notes"/>	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)
[Validate](#)

Resolution (2)								
Resolution required: (Ordinary / Special)				Ordinary				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				2. To Confirm the Payment of Interim Dividend				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	12356	12356	100.0000	12356	0	100.0000	0.0000
	E-Voting	16957859	1977743	11.6627	1970189	7554	99.6180	0.3820

Public- Non Institutions	Poll		325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)		0	0.0000	0	0	0	0
	Total	16957859	2303177	13.5818	2295618	7559	99.6718	0.3282
Total		60000000	45345318	75.5755	45337759	7559	99.9833	0.0167
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							<input type="button" value="Add Notes"/>	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)
[Validate](#)

Resolution (3)								
Resolution required: (Ordinary / Special)				Ordinary				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				3. Re-appointment of Retiring Director To consider appointment of a Director in place of Shri. Hukam Chand Garg (DIN: 00673276) who retires by rotation and being eligible, offers himself for reappointment.”				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							

	Total	12356	12356	100.0000	12356	0	100.0000	0.0000
Public- Non Institutions	E-Voting		1977743	11.6627	1970059	7684	99.6115	0.3885
	Poll	16957859	325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2303177	13.5818	2295488	7689	99.6662	0.3338
Total		60000000	45345318	75.5755	45337629	7689	99.9830	0.0170
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							Add Notes	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)
[Validate](#)

Resolution (4)								
Resolution required: (Ordinary / Special)				Ordinary				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				4. To appoint Statutory Auditors and to fix their remuneration and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							

	Total	12356	12356	100.0000	12356	0	100.0000	0.0000
Public- Non Institutions	E-Voting		1767043	10.4202	1759359	7684	99.5651	0.4349
	Poll	16957859	325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2092477	12.3393	2084788	7689	99.6325	0.3675
Total		60000000	45134618	75.2244	45126929	7689	99.9830	0.0170
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							Add Notes	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)
[Validate](#)

Resolution (5)								
Resolution required: (Ordinary / Special)				Ordinary				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				5. To approve Re-appointment of Mr. Atul Garg (DIN: 02380612) as Managing Director of the Company				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	12356	12356	100.0000	12356	0	100.0000	0.0000

Public- Non Institutions	E-Voting		1977743	11.6627	1970059	7684	99.6115	0.3885
	Poll	16957859	325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2303177	13.5818	2295488	7689	99.6662	0.3338
Total		60000000	45345318	75.5755	45337629	7689	99.9830	0.0170
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							<input type="button" value="Add Notes"/>	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)[Validate](#)

Resolution (6)								
Resolution required: (Ordinary / Special)				Special				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				6. To approve Re-appointment of Mrs. Mamta Garg (DIN: 05110727) as Executive Director of the Company				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	12356	12356	100.0000	12356	0	100.0000	0.0000

Public- Non Institutions	E-Voting		1977743	11.6627	1970059	7684	99.6115	0.3885
	Poll	16957859	325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2303177	13.5818	2295488	7689	99.6662	0.3338
Total		60000000	45345318	75.5755	45337629	7689	99.9830	0.0170
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							<input type="button" value="Add Notes"/>	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	

[Home](#)
[Validate](#)

Resolution (7)								
Resolution required: (Ordinary / Special)				Special				
Whether promoter/promoter group are interested in the agenda/resolution?				No				
Description of resolution considered				7. To approve Re-appointment of Mr. Raj Kumar Garg (DIN: 08213680) as Independent Director of the Company				
Category	Mode of voting	No. of shares held	No. of votes polled	% of Votes polled on outstanding shares	No. of votes – in favour	No. of votes – against	% of votes in favour on votes polled	% of Votes against on votes polled
		(1)	(2)	(3)=[(2)/(1)]*100	(4)	(5)	(6)=[(4)/(2)]*100	(7)=[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	43029785	43029785	100.0000	43029785	0	100.0000	0.0000
Public-Institutions	E-Voting	12356	12356	100.0000	12356	0	100.0000	0.0000
	Poll							
	Postal Ballot (if applicable)							
	Total	12356	12356	100.0000	12356	0	100.0000	0.0000

Public- Non Institutions	E-Voting		1977743	11.6627	1970099	7644	99.6135	0.3865
	Poll	16957859	325434	1.9191	325429	5	99.9985	0.0015
	Postal Ballot (if applicable)							
	Total	16957859	2303177	13.5818	2295528	7649	99.6679	0.3321
Total		60000000	45345318	75.5755	45337669	7649	99.9831	0.0169
Whether resolution is Pass or Not.							Yes	
Disclosure of notes on resolution							<input type="button" value="Add Notes"/>	

* this fields are optional

Details of Invalid Votes	
Category	No. of Votes
Promoter and Promoter Group	
Public Insitutions	
Public - Non Insitutions	



To,
The Chairman,
GRM Overseas Limited

Date: 27/09/2023

Dear Sir,

Sub: Consolidated Scrutinizer's Report on remote e-voting conducted pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('SEBI Listing Obligations') for the 29th Annual General Meeting of GRM Overseas Limited held on Tuesday, September 26, 2023 at 12.30 p.m. (IST) through video conferencing ('VC') / other audio visual means ('OAVM').

I, Devesh Arora, Prop. of Devesh Arora & Associates, Practising Company Secretaries, have been appointed as the Scrutinizer by the Board of Directors of GRM Overseas Limited pursuant to Section 108 of the Companies Act, 2013 ("the Act") read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, to conduct the remote e-voting process in respect of the below mentioned resolutions proposed at the 29th Annual General Meeting ("AGM") of GRM Overseas Limited held on Tuesday, September 26, 2023 at 12.30 p.m. (IST) through VC/OAVM.

I was also appointed as Scrutinizer to scrutinize the remote e-voting process during the said AGM.

The notice dated August 22, 2023 convening the AGM along with the Integrated Report and Annual Accounts 2022-23, as confirmed by the Company was sent to the shareholders in respect of the below mentioned resolutions passed at the AGM of the Company through electronic mode to those Members whose e-mail addresses are registered with the Company/Registrar and Transfer Agent/Depositories/Depository Participants in compliance with the MCA Circular No. Nos. 14/2020 dated April 8, 2020 and 17 /2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being 10/2022 dated December 28, 2022 (collectively referred to as 'MCA Circulars') and Securities and Exchange Board of India ('SEBI') Circulars dated May 12, 2020, January 15, 2021, May 13, 2022 and January 5, 2023 ('SEBI Circulars').

The Company had availed the e-voting facility offered by National Securities Depository Limited ('NSDL') for conducting remote e-voting by the Shareholders of the Company prior to the Meeting and also e-voting during the AGM.

The voting period for remote e-voting prior to the AGM commenced on Saturday, September 23, 2023 at 9:00 A.M. IST and ended on Monday, September 25, 2023 at 5:00 p.m. IST and the NSDL evoting platform was disabled thereafter.

The Company had also provided e-voting facility during the AGM to those shareholders who were present at the AGM through VC/ OAVM and who had not cast their vote(s) earlier.

The shareholders of the Company holding shares as on the "cut-off" date of Tuesday, September 19, 2023 were entitled to vote on the resolutions as contained in the Notice of the AGM.

After the closure of e-voting at the AGM, the report on e-voting done during the AGM and the votes cast under remote e-voting facility prior to the AGM were unblocked and downloaded from the e-voting website of the NSDL at around 02:20 PM on Tuesday, 26th September, 2023.



I have scrutinized and reviewed the remote e-voting prior to AGM and e-voting during the AGM and votes cast therein based on the data downloaded from the NSDL e-voting system. The Management of the Company is responsible to ensure compliance with the requirements of the Act and rules relating to remote e-voting prior to and e-voting during the AGM on the resolutions contained in the notice of the AGM.

My responsibility as scrutinizer for the remote e-voting is restricted to making a Scrutinizer's Report of the votes cast in favour or against the resolutions.

I would like to mention that the voting rights of Members were in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date i.e. Tuesday, September 19, 2023 and as per the Register of Members of the Company.

Further, I would also like to mention that Shareholders who have split their votes into "Assent" as well as "Dissent" in respect of each DP ID/Client ID or Folio No., while their votes are taken as cast, they have been counted only once for the purpose of their presence, which has been mentioned under the head "Assent".

I now submit my consolidated report as under on the result of the remote e-voting prior to and e-voting during the AGM in respect of the said resolutions.

Resolution 1: Ordinary Resolution

1. (A) Adoption of the Audited Standalone Financial Statements as at 31st March, 2023.

To receive, consider and adopt the Audited Standalone Financial Statements for the financial ended 31st March, 2023, together with Reports of Auditors and Directors thereon;

(B) Adoption of the Consolidated Audited Financial Statements as at 31st March, 2023.

To receive, consider and adopt the Consolidated Audited Financial Statement for the financial ended 31st March, 2023, together with Reports of Auditors thereon

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	180	45337719	99.98
Valid Votes in Against of the Resolution	22	7599	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 1 has been passed with requisite majority.

2. To Confirm the Payment of Interim Dividend

To confirm the payment of interim dividend on equity shares for the year ended March 31, 2023.

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	181	45337759	99.98
Valid Votes in Against of the Resolution	21	7559	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 2 has been passed with requisite majority.

3. Re-appointment of Retiring Director

To consider appointment of a Director in place of Mr. Hukam Chand Garg (DIN: 00673276) who retires by rotation and being eligible, offers himself for reappointment.

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	179	45337629	99.98
Valid Votes in Against of the Resolution	23	7689	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 3 has been passed with requisite majority.

4. To appoint Mehra Goel & Co, Chartered Accountants as Statutory Auditors of the company

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	178	45126929	99.98
Valid Votes in Against of the Resolution	23	7689	0.02
Total	201	45134618	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 4 has been passed with requisite majority.

5. To Approve Re-appointment of Mr. Atul Garg (DIN: 02380612) as Managing Director of the Company

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	179	45337629	99.98
Valid Votes in Against of the Resolution	23	7689	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 5 has been passed with requisite majority.

6. To Approve Re-appointment of Mrs. Mamta Garg (DIN: 05110727) as Executive Director of the Company.

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	179	45337629	99.98
Valid Votes in Against of the Resolution	23	7689	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 6 has been passed with requisite majority.

7. To approve Re-appointment of Mr. Raj Kumar Garg (DIN: 08213680) as Independent Director of the Company.

Particulars	Consolidated Voting Results		% of total number of valid votes cast
	Number of members voted	Number of valid votes cast by them through remote e-voting and e-voting at the AGM	
Valid Votes in Favour of the Resolution	180	45337669	99.98
Valid Votes in Against of the Resolution	22	7649	0.02
Total	202	45345318	100
Invalid Votes	NIL	NIL	Nil

Therefore, the resolution No. 7 has been passed with requisite majority.

Thanking You,
Yours Truly,
For Devesh Arora & Associates
Company Secretaries

Devesh Arora Digitally signed
by Devesh Arora
Date: 2023.09.27
15:38:01 +05'30'

Devesh Arora
C.P. No. 17860
Peer Review
Certificate No. -2080/2022
UDIN: A049034E001098830

Atul Garg

Digitally signed by Atul Garg
DN: cn=Atul Garg, o=Devesh Arora & Associates, ou=Devesh Arora & Associates, email=atulgarg@devesh-arora.com, c=IN

**Counter Signed by-
Atul Garg
Chairman**