



Transpek Industry Limited

Reg. Office:
4th Floor, Lileria 1038
Gotri - Sevasi Road
Vadodara - 390021, Gujarat, (India)

Sec/Unaudited Fin Results/2022/

Date: 9th November, 2022

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Ref: Scrip Code: 506687

Sub: Unaudited Financial Results of the Company for the quarter ended 30th September, 2022

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held today approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th September, 2022 which were earlier reviewed by the Audit Committee of the Company at its meeting held today.

The trading Window which was closed vide letter dated 30th September, 2022, shall re-open from 12th November, 2022.

The Meeting started at 2.00 p.m. and concluded at 06.10 p.m.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For Transpek Industry Limited

Alak D. Vyas

**Company Secretary &
Compliance Officer**



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Company Identification No.: L23205GJ1965PLC001343

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BANSI S. MEHTA & CO.
CHARTERED ACCOUNTANTS

Bansi S. Mehta
(Chief Mentor)

A. A. DESAI A. A. AGRAWAL (Ms.)
K. R. GANDHI (Ms.) A. B. AGRAWAL
D. R. DESAI (Ms.) U. A. SHAH (Ms.)
Y. A. THAR M. M. PADHIAR (Ms.)
P. H. CLERK M. B. PADMANI
R. G. DOSHI

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Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Transpek Industry Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors,
Transpek Industry Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Transpek Industry Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income for the quarter ended September 30, 2022 and for the year to date period from April 1, 2022 to September 30, 2022 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the management of the Holding Company and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder 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 Engagement (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.



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4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Transpek Creative Chemistry Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

6. The consolidated unaudited financial results/financial information include the interim financial results/financial information of the subsidiary, whose interim financial results/financial information reflect total assets of ₹ 0.39 lakhs as at September 30, 2022, total net profit / (loss) after tax of ₹ (0.04) lakhs and ₹ (0.08) lakhs and total comprehensive income / (loss) of ₹ (0.04) lakhs and ₹ (0.08) lakhs, for the quarter ended September 30, 2022 and for the year to date period from April 1, 2022 to September 30, 2022, respectively, and cash flows (net) of ₹ (0.18) lakhs for the year to date period from April 1, 2022 to September 30, 2022, as considered in the consolidated unaudited financial results. These financial results/financial information have been prepared by the management of the Holding Company and furnished to us.

Our conclusion on the Statement and our report in terms of the Listing Regulations are based solely on these interim financial results/financial information of the subsidiary as certified by the Holding Company's management. According to the information and explanations given to us by the Holding Company's management, these interim financial results/financial information are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matter.

For **BANSI S. MEHTA & CO.**
Chartered Accountants
Firm Registration No. 100991W



PARESH H. CLERK
Partner

Membership No. 036148
UDIN : 22036148BCQMAG5346

PLACE : Mumbai
DATED : November 9, 2022

TRANSPERK INDUSTRY LIMITED

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

₹ in Lakhs

Particulars	Standalone						Consolidated					
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	March 31, 2022 (Audited)	September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	March 31, 2022 (Audited)
I Revenue from Operations	21,617.49	21,149.49	15,468.96	42,766.98	27,638.04	59,911.37	21,617.49	21,149.49	15,468.96	42,766.98	27,638.04	59,911.37
II Other Income	442.42	425.63	375.51	868.05	1,403.46	2,838.06	442.42	425.63	375.51	868.05	1,403.46	2,838.06
III Total Income (I+II)	22,059.91	21,575.12	15,844.47	43,635.03	29,041.50	62,749.43	22,059.91	21,575.12	15,844.47	43,635.03	29,041.50	62,749.43
IV Expenses												
a. Cost of Materials Consumed	11,561.35	11,547.45	9,079.33	23,108.80	15,510.94	33,289.39	11,561.35	11,547.45	9,079.33	23,108.80	15,510.94	33,289.39
b. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-progress	(189.74)	732.83	(1,374.01)	543.09	(1,403.81)	(1,820.18)	(189.74)	732.83	(1,374.01)	543.09	(1,403.81)	(1,820.18)
c. Employee Benefits Expense	1,461.97	1,454.87	1,291.41	2,916.84	2,570.18	5,140.76	1,461.97	1,454.87	1,291.41	2,916.84	2,570.18	5,140.76
d. Finance Costs	477.68	376.08	267.72	853.76	504.05	1,053.74	477.68	376.08	267.72	853.76	504.05	1,053.74
e. Depreciation and Amortisation Expense	813.03	810.84	722.38	1,623.87	1,450.25	2,972.87	813.03	810.84	722.38	1,623.87	1,450.25	2,972.87
f. Other Expenses	5,267.35	4,439.20	3,421.40	9,706.55	6,107.26	13,688.60	5,267.35	4,439.20	3,421.40	9,706.55	6,107.26	13,688.60
Total Expenses (IV)	19,391.64	19,361.27	13,408.23	36,792.91	24,738.87	54,324.98	19,391.64	19,361.27	13,408.23	36,792.91	24,738.87	54,324.98
V Profit / (Loss) before Exceptional Items and Tax (III-IV)	2,668.27	2,213.85	2,436.24	4,882.12	4,302.63	8,424.45	2,668.27	2,213.85	2,436.24	4,882.12	4,302.63	8,424.45
VI Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII Profit / (Loss) before Tax (V+VI)	2,668.27	2,213.85	2,436.24	4,882.12	4,302.63	8,424.45	2,668.27	2,213.85	2,436.24	4,882.12	4,302.63	8,424.45
VIII Tax Expense												
a. Current Tax	722.19	577.81	685.00	1,300.00	1,205.00	1,925.00	722.19	577.81	685.00	1,300.00	1,205.00	1,925.00
b. Excess / (Short) Provision for tax of earlier years	-	-	-	-	-	(93.15)	-	-	-	-	-	(93.15)
c. Deferred Tax	(52.46)	(3.98)	(8.49)	(56.44)	(14.19)	52.17	(52.46)	(3.98)	(8.49)	(56.44)	(14.19)	52.17
Total Tax Expense	669.73	573.83	676.51	1,243.56	1,190.81	1,884.02	669.73	573.83	676.51	1,243.56	1,190.81	1,884.02
IX Net Profit / (Loss) for the period (VII-VIII)	1,998.54	1,640.02	1,759.73	3,638.56	3,111.82	6,540.43	1,998.54	1,640.02	1,759.73	3,638.56	3,111.82	6,540.43
X Other Comprehensive Income :												
Items that will not be reclassified to profit or loss												
a. Remeasurement gain / (loss) on Defined Benefit Plans	(0.29)	7.06	37.90	6.77	32.19	28.24	(0.29)	7.06	37.90	6.77	32.19	28.24
b. Effect of measuring Equity Instruments at Fair Value	1,906.69	(248.68)	3,396.06	1,658.01	3,744.61	5,382.09	1,906.69	(248.68)	3,396.06	1,658.01	3,744.61	5,382.09
c. Income Tax on above	(419.17)	26.67	(740.27)	(392.50)	(771.72)	(1,082.94)	(419.17)	26.67	(740.27)	(392.50)	(771.72)	(1,082.94)
Total Other Comprehensive Income	1,487.23	(214.95)	2,693.69	1,272.28	3,005.08	4,327.39	1,487.23	(214.95)	2,693.69	1,272.28	3,005.08	4,327.39
XI Total Comprehensive Income for the period (IX+X)	3,485.77	1,425.07	4,453.42	4,910.84	6,116.90	10,867.82	3,485.77	1,425.07	4,453.42	4,910.84	6,116.90	10,867.82



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TRANSPEK INDUSTRY LIMITED

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	Standalone						Consolidated					₹ in Lakhs
	Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
	September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	March 31, 2022 (Audited)	September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	
XII Paid up Equity Share Capital (Face Value ₹ 10 each)	558.56	558.56	558.56	558.56	558.56	558.56	558.56	558.56	558.56	558.56	558.56	558.56
XIII Other Equity						47.871.88						47.871.10
XIV Earnings per share of ₹ 10 each (not annualised):												
Basic (₹)	35.78	29.36	31.50	65.14	55.71	117.09	35.78	29.36	31.50	65.14	55.71	117.09
Diluted (₹)	35.78	29.36	31.50	65.14	55.71	117.09	35.78	29.36	31.50	65.14	55.71	117.09
See accompanying notes to the Financial Results												

Notes :

- The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 9, 2022. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Company is engaged in the business of manufacturing of "Chemicals", which is the only Operating Segment as per Ind AS 108.
- Income tax expense for the quarter and half year ended September 30, 2022 is recognised based on the best estimate of the weighted average annual income tax rate expected for the full financial year. Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year if the estimate of the annual income tax rate changes.
- Consolidated Financial Results include result of a Wholly Owned Subsidiary, viz., Transpek Creative Chemistry Private Limited.

For TRANSPEK INDUSTRY LIMITED

BIMAL V. MEHTA
MANAGING DIRECTOR
DIN: 00081171

DATE: November 9, 2022
PLACE: Vadodara



TRANSPEK INDUSTRY LIMITED

CIN: L23205GJ1965PLC001343

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STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Sr. No.	Particulars	Standalone		Consolidated	
		As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
A	ASSETS				
1	Non-current Assets				
	a. Property, Plant and Equipment	29,005.51	28,709.98	29,005.51	28,709.98
	b. Other Intangible assets	2.00	2.04	2.00	2.04
	c. Capital Work-in-progress	2,377.09	1,607.39	2,377.09	1,607.39
	d. Right-of-use Assets	5,854.02	744.80	5,854.02	744.81
	e. Financial Assets			-	
	i. Investments	21,245.82	19,587.81	21,245.82	19,586.80
	ii. Loans	-	-	-	-
	ii. Other Financial Assets	285.76	96.75	285.76	96.75
	f. Other Non-current Assets	1,151.58	1,256.89	1,151.58	1,256.89
	Sub-total Non-current Assets	59,921.78	52,005.67	59,921.78	52,004.66
2	Current Assets				
	a. Inventories	7,363.26	6,614.52	7,363.26	6,614.52
	b. Financial Assets			-	
	i. Loans	4.98	1.55	4.98	1.55
	ii. Trade Receivables	12,309.14	9,917.91	12,309.14	9,917.91
	iii. Cash and Cash Equivalents	20.35	159.18	20.65	159.67
	iv. Bank balances other than (iii) above	3,237.53	4,940.66	3,237.53	4,940.66
	v. Other Financial Assets	130.16	246.53	130.16	246.53
	c. Other Current Assets	3,986.55	2,525.23	3,986.64	2,525.30
	Sub-total Current Assets	27,051.97	24,405.57	27,052.36	24,406.14
	Total Assets	86,973.75	76,411.24	86,974.14	76,410.80
B	EQUITY AND LIABILITIES				
1	EQUITY				
	a. Equity Share Capital	558.56	558.56	558.56	558.56
	b. Other Equity	51,525.97	47,871.88	51,526.30	47,871.09
	Total Equity	52,084.53	48,430.44	52,084.86	48,429.65
2	LIABILITIES				
	Non-current Liabilities				
	a. Financial Liabilities				
	i. Borrowings	3,741.88	3,477.87	3,741.88	3,477.87
	ii. Lease Liabilities	4,866.10	618.07	4,866.10	618.07
	b. Provisions	252.82	326.06	252.82	326.06
	c. Deferred Tax Liabilities (Not)	7,318.81	6,982.76	7,318.81	6,082.76
	Sub-total Non-current Liabilities	16,179.61	11,404.76	16,179.61	11,404.76



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STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Sr. No.	Particulars	Standalone		Consolidated	
		As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
	Current Liabilities				
	a. Financial Liabilities				
	i. Borrowings	7,942.08	9,428.94	7,942.08	9,428.94
	ii. Lease Liabilities	1,346.37	179.79	1,346.37	179.79
	iii. Trade Payables			-	
	- Total Outstanding dues of Micro Enterprises and Small Enterprises	312.39	452.73	312.39	452.73
	- Total Outstanding dues other than Micro Enterprises and Small Enterprises	7,098.97	5,187.42	7,099.04	5,187.77
	iv. Other Financial Liabilities	1,432.57	1,046.59	1,432.57	1,046.59
	b. Other Current Liabilities	553.18	264.99	553.18	264.99
	c. Provisions	24.05	15.58	24.05	15.58
	d. Current Tax Liabilities (Net)	-	-	-	-
	Sub-total Current Liabilities	18,709.61	16,576.04	18,709.67	16,576.39
	Total Equity and Liabilities	86,973.75	76,411.24	86,974.14	76,410.80

For TRANSPEK INDUSTRY LIMITED



Bimal V. Mehta

BIMAL V. MEHTA
MANAGING DIRECTOR
DIN: 00081171

DATE : November 9, 2022
PLACE: Vadodara



TRANSPERK INDUSTRY LIMITED
STATEMENT OF CASH FLOWS

Particulars	Standalone		Consolidated	
	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021
A Cash Flows from Operating Activities				
Profit / (Loss) before tax	4,882.12	4,302.63	4,882.04	4,302.55
Adjustments for :				
Depreciation and Amortisation Expense	1,623.87	1,450.25	1,623.87	1,450.25
Interest Income	(87.86)	(60.26)	(87.86)	(60.28)
Allowance for Doubtful Debts	61.44	(11.19)	61.44	(11.19)
(Gain)/ loss on Lease modification	-	(0.64)	-	(0.64)
Net Loss on Foreign Currency Transactions	133.35	90.20	133.35	90.20
Finance Costs	853.76	504.05	853.77	504.05
Dividend Income	(35.25)	(227.42)	(35.25)	(227.42)
Loss / (Profit) on sale/disposal of Property, Plant and Equipment (net)	234.99	396.31	234.99	396.31
Operating Profit / (Loss) before Working Capital Changes	7,666.43	6,443.93	7,666.36	6,443.83
Working Capital Changes:				
(Increase) / Decrease in Trade Receivables	(2,240.82)	(1,246.32)	(2,240.82)	(1,232.87)
(Increase) / Decrease in Inventories	(748.74)	(2,158.03)	(748.74)	(2,158.03)
(Increase) / Decrease in Loans and Advances	(3.43)	1.36	(3.43)	1.36
(Increase) / Decrease in Other Financial Assets	(27.20)	(6.35)	(27.29)	(6.35)
(Increase) / Decrease in Other Current and Non-current Assets	(1,356.02)	(1,213.42)	(1,356.02)	(1,205.10)
Increase / (Decrease) in Trade Payables	1,771.22	3,570.49	1,771.29	3,557.08
Increase / (Decrease) in Other Financial Liabilities	404.22	320.32	404.22	320.32
Increase / (Decrease) in Current and Non-current Provisions	(64.78)	(15.66)	(64.78)	(15.66)
Increase / (Decrease) in Other Current and Non-current Liabilities	288.19	67.66	288.19	67.65
Cash (Used) / Generated from Operations	5,689.07	5,763.98	5,688.98	5,772.23
Income Taxes paid (net)	(1,098.10)	(1,153.66)	(1,098.10)	(1,153.66)
Net Cash Generated / (Used) from Operating Activities (A)	4,590.97	4,610.32	4,590.88	4,618.57
B Cash Flows from Investing Activities				
Purchase of Property, Plant and Equipment	(2,557.50)	(1,846.36)	(2,557.50)	(1,846.37)
Proceeds from disposal of Property, Plant and Equipment	66.95	52.77	66.95	52.77
Bank Deposits with maturity greater than three months	1,739.91	(3,669.79)	1,739.91	(3,669.79)
Earmarked Balances with Banks	(36.78)	11.66	(36.78)	11.66
Deposit held as margin money	-	-	-	-
Interest received	77.68	27.06	77.68	27.06
Dividend received	(0.00)	209.80	(0.00)	209.80
Net Cash Generated / (Used) from Investing Activities (B)	(709.75)	(5,214.86)	(709.75)	(5,214.87)



Ch R Mehta



TRAN SPEK INDUSTRY LIMITED
STATEMENT OF CASH FLOWS

Particulars	Standalone		Consolidated	
	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021
C Cash Flow from Financing Activities :				
Proceeds from long term borrowings	-	-	-	-
Repayment of Long-term Borrowings	264.01	(362.84)	264.01	(362.84)
Repayments of short term borrowings	(1,486.86)	2,127.72	(1,486.86)	2,127.72
Finance Costs paid	(671.70)	(456.91)	(671.71)	(456.91)
Dividend paid	(1,256.75)	(418.92)	(1,256.75)	(418.92)
Payment of Principal portion of the Lease Liabilities	(668.44)	(512.59)	(668.44)	(512.59)
Payment of Interest portion of the Lease Liabilities	(200.30)	(67.89)	(200.30)	(67.89)
Proceeds from issue of Equity Share Capital	-	-	-	-
Net Cash Generated / (Used) from Financing Activities (C)	(4,020.05)	308.57	(4,020.06)	308.57
Net Increase In Cash and Cash Equivalents [(A) + (B) + (C)]	(138.83)	(295.97)	(138.92)	(287.73)
Cash and Cash Equivalents at the Beginning of the Period				
Balances with Banks in Current Accounts and Deposit Accounts	152.27	1531.50	152.76	1532.21
Cash on Hand	6.91	7.03	6.91	7.03
Bank Deposits with maturity less than three months				
Cash and Cash Equivalents	159.18	1,538.53	159.67	1,539.24
Cash and Cash Equivalents at the End of the Period	20.35	1,242.56	20.74	1,251.51

For TRAN SPEK INDUSTRY LIMITED

DATE : November 9, 2022
PLACE: Vadodara



Bimal V. Mehta

BIMAL V. MEHTA
MANAGING DIRECTOR
DIN: 00081171

