



# SARVESHWAR FOODS LIMITED

CIN :L15312JK2004PLC002444

Regd. Off. : Sarveshwar House, Below Gumat, Jammu, (J&K) – 180001

E-mail : [cs@sarveshwarrice.com](mailto:cs@sarveshwarrice.com)

Contact No. : 01923-220962

Ref no.: .....

Date: .....

12<sup>th</sup> February, 2025

Listing Compliance Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra- Kurla Complex  
Bandra (E), Mumbai 400051

Listing Compliance Department  
**BSE Limited**  
Phirozee Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai - 400 001

**Symbol: SARVESHWAR**

**Scrip Code : 543688**

**Sub: Outcome of Board Meeting held on Wednesday, February 12 , 2025**

Dear Sir/Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e Wednesday, February 12, 2025, *inter-alia*:

1. **Considered, approved and took on record the Unaudited Standalone and Consolidated Financial Results of the Company** for the Third quarter and Nine Months ended on December 31, 2024 along with the Limited Review Report by the Statutory Auditors of the Company. Copy of the same is attached herewith for your reference.
2. **Adoption of amendment in the policies pursuant to amendment in SEBI Regulations:**

Pursuant to the Securities and Exchange Board of India (SEBI) notifications and to align it with the recent amendments specified in SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulation, 2024 and SEBI (Prohibition of Insider Trading) (Third Amendment) Regulations, 2024 along with other necessary modifications, the Board of Directors has approved the amendment to the following policies:

- a. Code for prohibition of insider trading;
- b. Policy for Determining 'Material' Subsidiaries;
- c. Related Party Transactions Policy;
- d. Code of Conduct of Board of Directors and Senior Management Personnel;
- e. Materiality policy.



# SARVESHWAR FOODS LIMITED

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Regd. Off. : Sarveshwar House, Below Gumat, Jammu, (J&K) – 180001

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The aforesaid Financial Results and the policies will be made available on the Company's website at

[www.sarveshwarfoods.com](http://www.sarveshwarfoods.com)

The Board Meeting commenced at 4:30 P.M. and was concluded at 6:15 P.M.

You are requested to take the information on record and oblige.

Thanking you,

Yours Faithfully,

*for Sarveshwar Foods Limited*

**Sadhvi Sharma**

**Company Secretary and Compliance Officer**

Encl: a/a



H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Sarveshwar Foods Limited** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the quarter and period ended December 31st, 2024 ('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 ('Listing Regulation').
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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) Sarveshwar Overseas Limited (Subsidiary)
  - b) Himalayan Bio Organic Foods Limited (Subsidiary) (Previously known as Himalayan Bio Organic Foods Private Limited)
  - c) Green Point PTE Ltd. (Subsidiary) (Acquired on 26th March, 2024)
  - d) Natural Global Foods DMCC (Associate)



5.

- A. The consolidated annual financial results include the unaudited financial results/financial information of one associate, whose financial results/financial information reflects total revenue of INR 85.42 Lakhs, total net loss of INR 0.12 Lakhs, for the period ended on that date, as considered in the consolidated annual financial results. This financial statement has not been audited, and we have received management reviewed financial statements and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the management reviewed financial statements.
- B. The consolidated annual financial results include the unaudited financial results/financial information of three Subsidiary, whose financial results/financial information as per the given table below, for the quarter ended December 31<sup>st</sup> 2024, as considered in the consolidated financial results. This financial statement has not been audited, and we have received management reviewed financial statements and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the management reviewed financial statements.

(Amount in Lakhs)

SUBSIDIARY NAME	TURNOVER	PROFIT/LOSS (Before tax)
Sarveshwar overseas ltd.	8119.07	81.52
Himalayan Bio Organic Foods Limited.	6846.20	307.11
Green Point PTE Ltd.	-	(0.01)

Our opinion on the Statement is not modified in respect of the above matters.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 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.

**For KRA & Co.**  
**Chartered Accountants**  
**(Firm Registration No.020266N)**

**GUNJAN** Digitally  
signed by  
**ARORA** GUNJAN  
ARORA

**Gunjan Arora**

**Partner**

**Membership No.: 529042**

**UDIN: 25529042BMIAHZ3156**

**Place: New Delhi**

**Date: 12<sup>th</sup> February 2025**

**SARVESHWAR FOODS LIMITED**

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&amp;K) - 180001

CIN: L15312JK2004PLC002444

Website: www.sarveshwarfoods.com Tel: 019123220962

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31st, 2024**

(Amt in INR Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	a. Revenue from Operations	28,214.84	27,130.83	22,937.78	78,651.11	62,227.33	86,959.29
	b. Other Income	94.38	101.32	114.69	270.65	455.08	727.28
	<b>Total Income</b>	<b>28309.22</b>	<b>27232.14</b>	<b>23052.47</b>	<b>78921.76</b>	<b>62682.41</b>	<b>87686.58</b>
2	<b>Expenses</b>						
	a. Cost of Material Consumed	1,157.41	12,230.80	5,426.14	21,863.35	15,224.78	25,872.18
	b. Purchase of stock-in-trade	21,138.39	12,068.20	20,297.49	35,879.81	46,106.77	60,065.24
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	3,118.52	(188.63)	(5,041.65)	11,926.51	(4,962.81)	(7,142.37)
	d. Employee Benefits Expenses	172.09	130.12	113.59	411.78	361.05	483.93
	e. Depreciation and Amortisation Expenses	30.18	29.66	26.30	88.64	84.49	111.98
	f. Finance Costs	1,209.64	1,050.33	1,037.70	3,199.05	2,810.10	3,944.27
	g. Other Expenses	586.44	798.80	502.31	3,061.28	1,339.53	2,101.43
	<b>Total Expenses</b>	<b>27362.69</b>	<b>26,128.29</b>	<b>22,361.89</b>	<b>76,430.43</b>	<b>60,963.91</b>	<b>85,436.66</b>
3	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>946.53</b>	<b>1,103.85</b>	<b>690.59</b>	<b>2,491.33</b>	<b>1,718.50</b>	<b>2,249.91</b>
4	Exceptional item						
5	<b>Total profit before share of profit of associates and joint ventures</b>	<b>946.53</b>	<b>1,103.85</b>	<b>690.59</b>	<b>2,491.33</b>	<b>1,718.50</b>	<b>2,249.91</b>
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method	(3.27)	(0.21)	-	(0.05)	-	(56.50)
	<b>Profit before tax (VII-VIII)</b>	<b>943.26</b>	<b>1,103.64</b>	<b>690.59</b>	<b>2,491.27</b>	<b>1,718.50</b>	<b>2,193.41</b>
7	<b>Tax expense</b>						
	a. Current Tax	238.00	278.00	174.00	627.00	432.00	566.00
	b. Previous Year Tax	0.00	-	-	(0.11)	-	(69.74)
	b. Deferred Tax	(2.46)	10.96	23.39	30.74	9.91	19.16
8	<b>Total profit for period</b>	<b>707.71</b>	<b>814.68</b>	<b>493.19</b>	<b>1,833.64</b>	<b>1,276.59</b>	<b>1,677.99</b>
9	Other comprehensive income net of taxes	-	-	-	-	-	-
	Items that will be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
	Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
10	<b>Total comprehensive income for the period</b>	<b>707.71</b>	<b>814.68</b>	<b>493.19</b>	<b>1,833.64</b>	<b>1,276.59</b>	<b>1,677.99</b>
11	<b>Total profit or loss, attributable to :</b>						
	Profit attributable to owners of parent	706.90	814.33	492.49	1,832.31	1,275.26	1,676.45
	Total profit attributable to non-controlling interests	0.81	0.35	0.70	1.32	1.33	1.54
12	<b>Total comprehensive income for the period attributable to :</b>						
	Comprehensive income attributable to owners of parent	706.90	814.33	492.49	1,832.31	1,275.26	1,676.45
	Total Comprehensive income attributable to non-controlling interests	0.81	0.35	0.70	1.32	1.33	1.54
13	<b>Details of equity share capital</b>						
	Paid up share capital - Equity share capital (Face value Rs. 1/- per share)	9,788.16	9,788.16	9,788.16	9,788.16	9,788.16	9,788.16
14	<b>Earnings Per Share (Face value of Rs. 1/- each)</b>						
	Basic (in Rs.) (non annualised)	0.07	0.08	0.05	5.62	0.14	0.23
	Diluted (in Rs.) (non annualised)	0.07	0.08	0.05	3.92	0.14	0.18
	Basic (in Rs.) (annualised)	0.29	0.33	0.20	7.49	0.18	0.23
	Diluted (in Rs.) (annualised)	0.28	0.33	0.20	5.22	0.18	0.18

*Hachul* *J. S. P.*



*Duke*



**Notes:**

- 1 The above financial results for the quarter & nine month ended December 31st, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 12th February 2025.
- 2
- 3 The Consolidated Financial statements have been prepared in accordance with applicable IND AS, based on the Financial Statements of the "Sarveshwar Foods Limited" ('the Company') and its subsidiaries & Associates i.e Sarveshwar Overseas Limited, Himalayan Bio Organic Foods Limited and Green Point Pte. Ltd. and Natural Global Foods DMCC (Associate)
- 3 The Financial Result for the quarter and nine month ended December 31st , 2024 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 Based on guiding principles given in IND AS-108 "Operating Segments", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. As the processing and trading of rice is the only business segment, the disclosure requirement for primary business segment is not applicable.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	23,096.27	23,662.46	22,194.46	65,989.43	55,411.82	79,057.86
Export	5,118.57	3,468.37	743.33	12,661.67	6,815.51	7,901.43

The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.

- 5 The Financial Result for the quarter and nine month ended December 31, 2024 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

For & on Behalf of Board of Directors of SARVESHWAR FOODS LIMITED



*(Handwritten signatures of Anil Sharma, Harbans Lal, and Vishal Narchal)*

Anil Sharma  
Managing Director

Harbans Lal  
Director  
DIN:08571117

Vishal Narchal  
Chief Finance Officer

DIN:07417538

PAN: AEGPN4283A

Place: Jammu  
Date: 12th February 2025





# K R A & CO.

☎ 011 - 47082855  
Fax: 011 - 47082855

## Chartered Accountants

H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Sarveshwar Foods Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Sarveshwar Foods Limited** ("the Company") for the quarter and period ended December 31st, 2024 ("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 ("Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, 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 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.

**For KRA & Co.**  
**Chartered Accountants**  
**(Firm Registration No.020266N)**

**GUNJAN** Digitally  
signed by  
**ARORA** GUNJAN  
ARORA

**Gunjan Arora**  
**Partner**  
**Membership No.: 529042**  
**UDIN: 25529042BMIAHY3632**  
**Place: New Delhi**  
**Date: 12<sup>th</sup> February 2025**





**SARVESHWAR FOODS LIMITED**

Regd. Office : Sarveshwar House, Below Gumat, Jammu (J&K) - 180001

CIN: L15312JK2004PLC002444

Website: www.sarveshwarfoods.com Tel: 019123220962

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31st , 2024**

(Amt in INR Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	a. Revenue from Operations	14,476.46	13,779.48	9,893.16	39,889.31	26,570.48	37,751.31
	b. Other Income	55.93	47.05	70.93	151.63	287.42	322.12
	<b>Total Income</b>	<b>14,532.39</b>	<b>13,826.53</b>	<b>9,964.09</b>	<b>40,040.94</b>	<b>26,857.90</b>	<b>38,073.44</b>
2	<b>Expenses</b>						
	a. Cost of Material Consumed	244.89	7,894.47	4,690.21	13,385.92	8,308.28	13,959.28
	b. Purchase of stock-in-trade	9,191.77	4,940.80	8,045.02	16,795.53	19,012.41	26,052.92
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	3,729.40	(351.77)	(3,860.88)	5,259.37	(3,426.52)	(6,198.51)
	d. Employee Benefits Expenses	59.34	76.64	68.22	219.42	211.39	288.87
	e. Depreciation and Amortisation Expenses	9.44	9.34	7.60	28.43	27.53	36.76
	f. Finance Costs	595.66	503.61	517.40	1,572.67	1,359.86	1,919.50
	g. Other Expenses	273.30	431.85	231.52	1,766.59	649.27	1,003.80
	<b>Total Expenses</b>	<b>14,103.79</b>	<b>13,504.95</b>	<b>9,699.08</b>	<b>39,027.93</b>	<b>26,142.23</b>	<b>37,062.62</b>
3	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>428.59</b>	<b>321.58</b>	<b>265.00</b>	<b>1,013.00</b>	<b>715.67</b>	<b>1,010.82</b>
4	Exceptional item						
5	<b>Total profit before share of profit of associates and joint ventures</b>	<b>428.59</b>	<b>321.58</b>	<b>265.00</b>	<b>1,013.00</b>	<b>715.67</b>	<b>1,010.82</b>
6	Share of profit/(loss) of associates and joint ventures accounted for using equity method						
	<b>Profit before tax (VII-VIII)</b>	<b>428.59</b>	<b>321.58</b>	<b>265.00</b>	<b>1,013.00</b>	<b>715.67</b>	<b>1,010.82</b>
7	<b>Tax expense</b>						
	a. Current Tax	108.00	81.00	67.00	255.00	180.00	254.00
	b. Previous Year Tax	-	-	-	-	-	(57.44)
	b. Deferred Tax	(1.77)	(0.35)	5.85	6.24	(3.74)	(8.00)
8	<b>Total profit for period</b>	<b>322.36</b>	<b>240.93</b>	<b>192.16</b>	<b>751.76</b>	<b>539.41</b>	<b>822.26</b>
9	Other comprehensive income net of taxes						
	Items that will be reclassified to profit and loss						
	Income tax relating to items that will be reclassified to profit and loss						
	Items that will not be reclassified to profit and loss						
	Income tax relating to items that will not be reclassified to profit and loss						
10	<b>Total comprehensive income for the period</b>	<b>322.36</b>	<b>240.93</b>	<b>192.16</b>	<b>751.76</b>	<b>539.41</b>	<b>822.26</b>
11	<b>Details of equity share capital</b>						
	Paid up share capital - Equity share capital (Face value Rs. 1/- per share)	9,788.16	9,788.16	9,788.16	9,788.16	9,788.16	9,788.16
12	<b>Earnings Per Share (Face value of Rs. 1/- each)</b>						
	Basic (in Rs.) (non annualised)	0.03	0.02	0.02	2.30	1.65	0.11
	Diluted (in Rs.) (non annualised)	0.03	0.02	0.02	1.61	1.15	0.09
	Basic (in Rs.) (annualised)	0.13	0.10	0.08	3.07	2.20	0.11
	Diluted (in Rs.) (annualised)	0.13	0.08	0.08	2.14	1.54	0.09



*[Handwritten signature]*



**Notes:**

- 1 The above financial results for the quarter & nine month ended December 31st, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 12th February 2025.
- 2 Based on guiding principles given in IND AS-108 "Operating Segments", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. As the processing and trading of rice is the only business segment, the disclosure requirement for primary business segment is not applicable.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	11,617.41	10,380.46	9,324.37	31,566.74	22,669.30	33,128.94
Export	2,859.05	3,399.03	568.79	8,322.57	3,901.18	4,622.37

The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.

- 3 In the board meeting of the Board of Director held on the date 18th day of october,2024, Sarveshwar Foods limited passed the resolution for making Natural Global, A Dubai-Based Company ( A Associate before), as a Wholly Owned Subsidiary by purchasing Remaining stake.
- 4 The Financial Result for the quarter and nine month ended December 31, 2024 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.



For & on Behalf of Board of Directors of SARVESHWAR FOODS LIMITED

*Harbans Lal*  
Harbans Lal  
Director  
DIN:08571117

*Anil Sharma*  
Anil Sharma  
Managing Director  
DIN:07417538

*Vishal Narchal*  
Vishal Narchal  
Chief Financial Officer  
PAN: AEGPN4283A

Place: Jammu

Date: 12th February 2025