ARTEMIS

Date: 14th August, 2024

To
BSE Limited
Corporate Relationship Department
P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

Sub: Outcome of Board Meeting held on 14th August 2024

Script Code: 542670

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 14th August 2024, inter alia considered and approved the following:

1. Approved the unaudited Financial Results for the quarter ended 30th June, 2024. In terms of the provision of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:
   a. Standalone unaudited Financial Results along with the Limited Review Report for the quarter ended 30th June, 2024,
   b. Consolidated unaudited Financial Results along with the Limited Review Report for the quarter ended 30th June, 2024,
2. Appointment of Ms. Akruti Somani, Company Secretary, as the Secretarial Auditor for the Financial Year 2024-25.

The meeting, of the Board of Directors commenced at 5.00 P.M and Concluded at 07:10 P.M. Request you to please take the details on record,

Thanking You,

For Artemis Electricals and Projects Limited

Shivkumar Chhangur Singh
Digitally signed by Shivkumar Chhangur Singh
Date: 2024.08.14 19:21:59 +05'30'

Shiv Kumar Singh
Whole Time Director and Chief Financial Officer
DIN: 07203370

525, The Summit Business Bay,
Behind Guru Nanak Petrol Pump,
Near W. E. Highway, Andheri (E),
Mumbai - 400 093

Phone : +91 22 26831036
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Email : info@llbco.in

Limited Review Report on the Standalone Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)

1) We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Artemis Electricals and Projects Limited** (Formerly known as Artemis Electricals Limited) (the "Company") for the period ended 30 June 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.

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with 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 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 Statement is free of material misstatement. 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.

Emphasis of Matter

4) We draw attention to note – 3 to the consolidated financial result, disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.

5) Attention is drawn to the note - 4 to the consolidated financial results, The company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala No. 105 & 108, National Express Highway, Vasai (East), Thane- 401208

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with its related party "Electroforce (India) Private Limited ("EIPL"). Approval for such transaction has already been obtained from the shareholders of the company in its annual general meeting held on 24 September 2021. The company has already made some adhoc payment of the contract value to EIPL till 30 June 2023 which is reflecting in Capital work in progress and other non-current assets as Capital advances. We are unable to verify the quotation from other vendors dealing in same line of business as the same was not available with the management.

The management envisages commissioning of lithium-ion plant by March 2025.

6) We draw attention to note – 5 to the consolidated financial result, regarding the manufacturing activities at the factory premises were closed / negligible. However the Management represented that the manufacturing activities have commenced at very minimal / negligible level as the management is focusing more on projects and project related works.

7) Attention is drawn to the fact that we have not participated in physical verification of inventories of raw material, finished goods, work in progress goods and stock in trade. We have relied on physical verification certificate issued by management as well as certificate of the valuation of finished goods and work in progress for both the years included in the standalone financial statements.

8) Attention is drawn to the fact that the Company has Purchase transactions with related parties amounting to ₹ 254.00 during the quarter ended 30 June 2024. We are unable to verify the quotation from other vendors dealing in same line of business as the same was not available with the management.

9) Attention is drawn to the fact that TDS liability u/s 194O for the month of April 2024 has been paid on 7th August 2024. In addition to this, TDS u/s 194C is not booked for the works contract charges incurred in the month of May 2024 in the name of M/s Gallic Electro Technologies Pvt. Ltd.

10) Attention is drawn to the fact that Director sitting fees is subject to GST liability payment under RCM @ 18% which to be paid at the time of filing of GSTR-3B i.e. on or before 20th day of the following month. However, GST on director sitting fees paid during Q1 was paid on 7th August 2024.

11) Attention is drawn to the fact that, ESIC dues are booked and not yet paid.

12) Attention is drawn to the fact that, provision for deferred tax for the period ended 30th June 2024 is yet to be made.

Our opinion is not modified in respect of these matters.

13) Based on our review conducted as above, nothing has come to our attention except for the above clause 4 to 12 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read

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with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **LLB & Co.**
Chartered Accountants
Firm Registration no. 117758W

Lalit Bajaj
Partner
Membership No. 104234
UDIN: 24104234BKELUQ9717
Date: 14-08-2024
Place: Mumbai

ARTEMIS

Artemis Electricals and Projects Limited

CIN: L51505MH2009PLC196683
Registered office: Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East) Thane 401208
Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Statement of Standalone Audited Results for the Quarter ended 30 June 2024

(` in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2024	30 June 2023	31 March 2024	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**				
	Revenue from operations	1,238.39	1,135.55	246.40	4,135.92
	Other income	11.22	-	11.84	11.87
	Total Income	**1,249.61**	**1,135.55**	**258.24**	**4,147.79**
2	**Expenses**				
	Cost of material consumed	46.80	614.43	645.85	2,372.39
	Direct expenses	1,093.27	299.90	(530.00)	299.90
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(13.68)	(1.23)	1.08	(0.02)
	Employee benefit expenses	15.28	18.51	(6.30)	56.65
	Finance costs	7.50	18.38	9.56	99.08
	Depreciation and amortisation expense	29.01	34.42	34.04	138.06
	Other expenses	17.52	27.17	35.30	633.94
	Total Expenses	**1,195.71**	**1,011.58**	**189.53**	**3,600.00**
3	**Profit / (loss) before exceptional items and tax (1 - 2)**	**53.89**	**123.96**	**68.72**	**547.79**
4	Exceptional items	-	-	-	-
5	**Profit /(loss) before Tax (3 - 4)**	**53.89**	**123.96**	**68.72**	**547.79**
6	**Tax expense**				
	(a) Current income tax	13.56	33.55	17.30	39.42
	(b) Earlier Year income tax	-	-	-	-
	(c) Deferred income tax	-	0.72	(0.40)	98.61
7	**Profit /(Loss) for the period from continuing operations (5 - 6)**	**40.33**	**89.69**	**51.82**	**409.76**
8	Profit /(Loss) from discontinuing operations	-	-	-	-
9	Tax expense of discontinuing operations	-	-		-
10	**Profit /(Loss) from discontinuing operations (after tax) (8 - 9)**	-	-		-
11	**Profit /(Loss) for the period (7 + 10)**	**40.33**	**89.69**	**51.82**	**409.76**
12	**Other Comprehensive Income**				
	Items not to be reclassified to profit or loss in subsequent periods:				
	(a) Re-measurement gain/(losses) on defined benefit plan	-	-	(1.47)	(1.47)
	(b) Income Tax effect on above	-	-	0.37	0.37
		-	**-**	**(1.10)**	**(1.10)**
13	**Total Comprehensive Income for the period**	**40.33**	**89.69**	**50.72**	**408.66**
14	**Reserves**				5,413.94
15	**Details of Equity Share Capital**				
	Paid up Equity Share Capital				2,510.37
	Face Value of Equity Share Capital (`)				1.00
16	**Earnings per share**				
	(a) Basic	0.02	0.04	0.02	0.16
	(b) Diluted	0.02	0.04	0.02	0.16

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ARTEMIS ELECTRICALS AND PROJECTS LIMITED MUMBAI

ARTEMIS

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Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Notes on Unaudited Standalone Financial Results for the quarter ended 30 June 2024

1. The above financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14 August 2024.

2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

3. Disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.

4. The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL")". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already made some adhoc payment of the contract value to EIPL till 30 June 2023 which is reflecting in Capital work in progress and Other non-current assets as Capital advances.

   The management envisages commissioning of the lithium-ion plant by March 2025.

5. The manufacturing activities at the factory premises were closed / negligible. However the Management represented that the manufacturing activities have commenced at very minimal / negligible level as the management is focusing more on projects and project related works.

6. All the transaction with related parties are as per the provision of Companies Act, 2013 and at arm's length.

7. The Financial Result for the quarter ended 30 June 2024 are available on the website of the Company (www.artemiselectricals.com) and website of the Stock Exchange (www.bseindia.com).

For and on behalf of the Board

Place: Mumbai
Date: 14/08/2024

Shivkumar C. Singh
Whole time Director & Chief Financial Officer
DIN - 07203370

ARTEMIS ELECTRICALS AND PROJECTS LIMITED MUMBAI

LLB & CO. CHARTERED ACCOUNTANTS FRN 117756W MUMBAI

LLB & Co.

525, The Summit Business Bay,
Behind Guru Nanak Petrol Pump,
Near W. E. Highway, Andheri (E),
Mumbai - 400 093

Phone : +91 22 26831036
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Email : info@llbco.in

Limited Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Artemis Electricals and Projects Limited (Formerly known as Artemis Electricals Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Artemis Electricals and Projects Limited** (Formerly known as Artemis Electricals Limited) (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the period ended 30 June 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements 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 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with 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 have 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Emphasis of Matter

4. We draw attention to note – 3 to the consolidated financial result, disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.

5. Attention is drawn to the note - 4 to the consolidated financial results, The company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala No. 105 & 108, National Express Highway, Vasai (East), Thane- 401208 with its related party "Electroforce (India) Private Limited ("EIPL"). Approval for such transaction has already been obtained from the shareholders of the company in its annual general meeting held on 24 September 2021. The company has already made some adhoc payment of the contract value to EIPL till 30 June 2023 which is reflecting in Capital work in progress and other non-current assets as Capital advances. We are unable to

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verify the quotation from other vendors dealing in same line of business as the same was not available with the management.

The management envisages commissioning of lithium-ion plant by March 2025.

6. We draw attention to note – 5 to the consolidated financial result, regarding the manufacturing activities at the factory premises were closed / negligible. However the Management represented that the manufacturing activities have commenced at very minimal / negligible level as the management is focusing more on projects and project related works.

7. Attention is drawn to the fact that we have not participated in physical verification of inventories of raw material, finished goods, work in progress goods and stock in trade. We have relied on physical verification certificate issued by management as well as certificate of the valuation of finished goods and work in progress for both the years included in the standalone financial statements.

8. Attention is drawn to the fact that the Company has Purchase transactions with related parties amounting to ₹ 254.00 during the quarter ended 30 June 2024. We are unable to verify the quotation from other vendors dealing in same line of business as the same was not available with the management.

9. The Statement includes the result of the entities:

Name of the Entity	Relationship
Artemis Opto Electronic Technologies Private Limited	Subsidiary

10. We did not review the interim financial results of 1 subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 251.89 Lakhs as at 30 June 2024, and total revenues of ₹ Nil and, total net profit after tax of ₹ (5.49) Lakhs, total comprehensive income of ₹ (5.49) Lakhs, for the period ended on 30 June 2024, respectively, and cash flows (net) of ₹ Nil for the period ended 30 June 2024, as considered in the Statement. This interim financial result has been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review reports of such other auditor and the procedures performed by us as stated in paragraph 3 above.

11. Attention is drawn to the fact that TDS liability u/s 194O for the month of April 2024 has been paid on 7th August 2024. In addition to this, TDS u/s 194C is not booked for the works contract charges incurred in the month of May 2024 in the name of M/s Gallic Electro Technologies Pvt. Ltd.

12. Attention is drawn to the fact that Director sitting fees is subject to GST liability payment under RCM @ 18% which to be paid at the time of filing of GSTR-3B i.e. on or before 20th day of the following month. However, GST on director sitting fees incurred during Q1 was paid on 7th August 2024.

13. Attention is drawn to the fact that, ESIC dues are booked and not yet paid.

14. Attention is drawn to the fact that, provision for deferred tax for the period ended 30th June 2024 is yet to be made.

Our opinion is not modified in respect of these matters.

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15. Based on our review conducted as above, nothing has come to our attention except clause 4 to 14 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **LLB & Co.**

Chartered Accountants

Firm Registration no. 117758W

Lalit Bajaj

Partner

Membership No. 104234

UDIN: 24104234BKELUR5312

Date: 14th August 2024

Place: Mumbai

ARTEMIS

Artemis Electricals and Projects Limited

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Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Statement of Consolidated Audited Results for the Quarter ended 30 June 2024

(` in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2024	30 June 2023	31 March 2024	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**				
	Revenue from operations	1,238.39	1,135.55	246.40	4,135.92
	Other income	11.22	-	11.84	11.87
	Total Income	**1,249.61**	**1,135.55**	**258.24**	**4,147.79**
2	**Expenses**				
	Cost of material consumed	46.80	614.43	645.85	2,372.39
	Direct expenses	1,093.27	299.90	(530.00)	299.90
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(13.68)	(1.23)	1.08	(0.02)
	Employee benefit expenses	15.28	18.51	(6.30)	56.65
	Finance costs	7.50	18.38	9.56	99.08
	Depreciation and amortisation expense	34.50	60.62	34.04	164.26
	Other expenses	17.52	27.24	35.49	634.21
	Total Expenses	**1,201.20**	**1,037.86**	**189.72**	**3,626.46**
3	**Profit / (loss) before exceptional items and tax (1 - 2)**	**48.40**	**97.69**	**68.53**	**521.33**
4	Exceptional items	-	-	-	-
5	**Profit /(loss) before Tax (3 - 4)**	**48.40**	**97.69**	**68.53**	**521.33**
6	**Tax expense**				
	(a) Current income tax	13.56	33.55	17.30	39.42
	(b) Earlier Year income tax	-	-	-	-
	(c) Deferred income tax	-	0.72	(7.06)	91.95
7	**Profit /(Loss) for the period from continuing operations (5 - 6)**	**34.84**	**63.41**	**58.29**	**389.96**
8	Profit /(Loss) from discontinuing operations	-	-	-	-
9	Tax expense of discontinuing operations	-	-		-
10	**Profit /(Loss) from discontinuing operations (after tax) (8 - 9)**	-	-		-
11	**Profit /(Loss) for the period (7 + 10)**	**34.84**	**63.41**	**58.29**	**389.96**
12	**Other Comprehensive Income**				
	Items not to be reclassified to profit or loss in subsequent periods:				
	(a) Re-measurement gain/(losses) on defined benefit plan	-	-	(1.47)	(1.47)
	(b) Income Tax effect on above	-	-	0.37	0.37
		-	-	**(1.10)**	**(1.10)**
13	**Total Comprehensive Income for the period**	**34.84**	**63.41**	**57.19**	**388.86**
14	**Reserves**				5,339.51
15	**Details of Equity Share Capital**				
	Paid up Equity Share Capital				2,510.37
	Face Value of Equity Share Capital (`)				1.00
16	**Earnings per share**				
	(a) Basic	0.01	0.03	0.02	0.16
	(b) Diluted	0.01	0.03	0.02	0.16

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ARTEMIS ELECTRICALS AND PROJECTS LIMITED MUMBAI

ARTEMIS

Artemis Electricals and Projects Limited

CIN: L51505MH2009PLC196683
Registered office: Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East) Thane 401208
Phone - 022-26530163 Email Id - contact@artemiselectricals.com, Website: www.artemiselectricals.com

Notes on Unaudited Consolidated Financial Results for the quarter ended 30 June 2024

1. The above financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14 August 2024.

2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

3. Disclosure under Ind AS 108 - 'Operating Segments' could not be provided as sufficient information relating to the same was not available with the management. Further the Company conducts its business in only one Geographical Segment, viz., India.

4. The Company has entered into a contract to supply and commission a Lithium-ion battery plant at its factory situated at Artemis Complex, Gala no. 105 & 108, National Express Highway, Vasai (East), Thane - 401 208 with its related party "Electroforce (India) Private Limited ("EIPL")". Approval for such transaction has already been obtained from the shareholders of the Company in its annual general meeting held on 24 September 2021. The company has already made some adhoc payment of the contract value to EIPL till 30 June 2023 which is reflecting in Capital work in progress and Other non-current assets as Capital advances.

   The management envisages commissioning of the lithium-ion plant by March 2025.

5. The manufacturing activities at the factory premises were closed / negligible. However the Management represented that the manufacturing activities have commenced at very minimal / negligible level as the management is focusing more on projects and project related works.

6. All the transaction with related parties are as per the provision of Companies Act, 2013 and at arm's length.

7. The Financial Result for the quarter ended 30 June 2024 are available on the website of the Company (www.artemiselectricals.com) and website of the Stock Exchange (www.bseindia.com).

For and on behalf of the Board

Shivkumar C. Singh
Whole time Director & Chief Financial Officer
DIN - 07203370

Place: Mumbai
Date: 14/08/2024

ARTEMIS ELECTRICALS AND PROJECTS LIMITED MUMBAI

LLB & CO. CHARTERED ACCOUNTANTS FRN 117758W MUMBAI