



Pasari Spinning Mills Limited

Date: 29th May, 2025

To,
Mr. Jeevan Noronha,
Manager,
Department of Corporate Services,
Bombay Stock Exchange, Floor 25, P J Towers,
Dalal Street, Mumbai -400 001

Dear Sir,

Sub: Updating the Outcome of the Board Meeting –held on 29th May, 2025.

Ref: BSE code: 521080 - Pasari Spinning Mills Limited

This is to bring to your kind notice that the meeting of the Board of Directors of the Company was held on Thursday, 29th May 2025 at 3.00 PM at No 18, III Floor, Anjaneya Temple Road, Yediyur, Jayanagar, 6th Block, Bangalore - 560082, the Registered Office of the Company. The Board of Directors of the Company has considered and

1. Approved the Audited Financial Results for the fourth quarter and financial year ended 31st March, 2025.
2. Took note of the Auditors Report on Financials of the Company for the Financial Year ending 31st March, 2025.
3. Declaration in respect of issue of Audit Report with unmodified opinion on financial results, for the Financial Year ended 31st March, 2025.
4. Considered & approved, the appointment of M/s. Vinay & Ashwini, a Peer reviewed Practicing Company Secretaries, as a Secretarial Auditors of the Company, for a period of 5 financial years commencing from F.Y. 2025-2026 till F.Y. 2029-2030, for conducting the Secretarial Audit of Company subject to the approval of the shareholders of the Company (Annexure A)
5. Approved the appointment Mr. Vinay B L, Company Secretary in Practice as the scrutinizer to conduct voting process at the Annual General Meeting.
6. Appointed CS Unnti as the Company Secretary and Compliance Officer of the Company (Annexure I)
7. Approved the appointment Mr. Venkatapathi as the Internal Auditor of the Company. (Annexure B)

No 18 III Floor, Anjaneya Temple Road, Yediyur, Jayanagar 6th Block, Bangalore – 560082

CIN: L85110KA1991PLC012537
Web: <http://www.pasariexports.com/>

Phone No: 91-80-2676-0125
Email: admin@pasariexports.com



Pasari Spinning Mills Limited

The meeting of Board of Directors commenced at 03.00 P.M. and concluded at 06:45 P.M

The above is for your information and dissemination to the public at large.

Thanking you,
Yours faithfully
for Pasari Spinning Mills Limited

Krishna Kumar Gupta

Managing Director

DIN: 00003880

A-21 Silver palm, Bldg 3, Basavanagar Main

Vibhuthipura Extn Marathalli

Bangalore - 560067

No 18 III Floor, Anjaneya Temple Road, Yediyur, Jayanagar 6th Block, Bangalore – 560082

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Annexure A

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sr. No	Particulars	Details
1	Name of the Auditor	M/s Vinay & Ashwini
2	Reason of change viz. Appointment, resignation, removal, death or otherwise;	Appointment
3	Date of Appointment	29 th May, 2025
4	Terms of Appointment	Appointed as a Secretarial Auditor of the Company, for a period of 5 financial years commencing from F.Y. 2025- 2026 till F.Y. 2029-2030, for conducting the Secretarial Audit of Company.
5	Brief Profile	M/s. Vinay & Ashwini is a firm of Company Secretaries practicing in the area of Corporate Laws and registered as firm of PCS with the Institute of Company Secretaries of India (ICSI). The firm is a peer reviewed unit.
6	Disclosure of Relationship between Directors	No relation

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Annexure B

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No	Particulars	Details
1	Name of the Auditor	Mr. Venkatapathi
2	Reason of change viz. Appointment, resignation, removal, death or otherwise;	Re appointment of Mr. Venkatapathi as an internal auditor of the Company
3	Date of Appointment	Date of Re appointment: 29 th May, 2025 Term of Appointment For the Financial Year 2025-26
5	Brief Profile	Mr. Venkatapahti is a proprietor and is a cost accountant by profession having good experience in the field of accounting and taxation.
6	Disclosure of Relationship between Directors	No relation

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Pasari Spinning Mills Limited

Annexure I

Sr. No.	Details of events that need to be Provided	Information of such event(s)
1.	Name	CS Unnti
2.	Designation	Company Secretary & Compliance Officer
3.	Reason for change viz. appointment, resignation, removal, death or otherwise;	CS Unnti has been appointed as the Company Secretary & Compliance Officer of the Company.
4.	Date of appointment/ re-appointment/cessation (as applicable) & Term of appointment/re appointment	Date: 29 th May, 2025 Term: As mutually agreed between the Company and CS Unnti
5.	Brief profile (in case of appointment)	CS Unnti is an Associate Member of the Institute of Company Secretaries of India and has experience in dealing with matters relating to corporate law, Listing Regulations and provisions.
6.	Disclosure of relationships between directors (in case of appointment of a director)	CS Unnti is not related to any other Director of the Company.

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PASARI SPINNING MILLS LIMITED

CIN: L85110KA1991PLC012537

Date: 29.05.2025

Regd Office: NO 18 IIIRD FLOOR, ANJANEYA TEMPLE ROAD, YEDIYUR, JAYANAGAR 6TH BLOCK, BANGALORE - 560 082
Statement of Un-Audited & Audited Standalone Financial Results for the Quarter Ended and Year Ended 31st March 2025

(Lacs)

SI No	PARTICULARS	Quarter Ended			Year Ended	
		3 Months Ended on 31st March 2025 (Unaudited)	3 Months Ended on 31st December 2024 (Unaudited)	3 Months Ended on 31st March 2024 (Unaudited)	Year Ended 31st March 2024 (Audited)	Year Ended 31st March 2025 (Audited)
1	Income					
	(a) Net Sales/Income from operations	-	-	-	-	-
	(b) Other operating Income	17.06	17.07	17.23	68.88	68.66
	Total income (a+b)	17.06	17.07	17.23	68.88	68.66
2	Expenses					
	(a) Consumption of Raw Materials	-	-	-	-	-
	(b) Purchase of Traded Goods	-	-	-	-	-
	(c) Employee benefit Expenses	-	-	-	-	-
	(d) Finance Costs	0.06	0.16	0.28	2.47	0.65
	(e) Depreciation and Amortisation Expenses	1.93	1.92	1.92	7.71	7.71
	(f) Other Expenses	7.37	3.76	7.24	17.82	25.93
	(g) Total Expenses	9.36	5.84	9.44	28.00	34.29
3	Profit / Loss (-) from operations before Exceptional Items (1-2)	7.70	11.23	7.79	40.88	34.37
4	Exceptional Items	-	-	-	-	-
5	Profit / Loss (-) before Extraordinary Items (3-4)	7.70	11.23	7.79	40.88	34.37
6	Extraordinary Items	-	-	-	-	-
7	Profit / Loss (-) before Tax (5-6)	7.70	11.23	7.79	40.88	34.37
8	Tax Expenses					
	a) Current Tax	-	-	-	-	-
	b) Tax Relating to Earlier Years	-	-	-	-	-
	c) Deferred Tax	1.68	-	1.65	1.65	1.68
9	Profit / Loss (-) for the period from Continuing Operations (7-8)	9.38	11.23	9.44	42.53	36.05
10	Profit / Loss (-) for the period from Discontinuing Operations	-	-	-	-	-
11	Tax Expenses for Discontinued Operations	-	-	-	-	-
12	Profit / Loss (-) from Discontinued operation (after Tax) (10-11)	-	-	-	-	-
13	Net Profit / Loss (-) for the period (9+12)	9.38	11.23	9.44	42.53	36.05
14	Other Comprehensive Income					
	a) Items that will not be reclassified to Profit or Loss (-)	-	-	-	-	-
	b) Tax impacts on above	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
15	Total Comprehensive Income (Comprising Profit / Loss (-) after Tax and other Comprehensive Income after Tax for the period)	-	-	-	-	-
16	Reserve excluding Revaluation Reserves	-	-	-	-1,410.64	-1,374.58
17	Paid up Equity Share Capital (Face Value per Share Rs. 10)	1,380.00	1,380.00	1,380.00	1,380.00	1,380.00
18	Earning per Share (for Continuing operation)(Rs.) (Nominal Value Rs. 10 per Share)					
	Basic					
	Diluted	0.07	0.08	0.07	0.31	0.26
19	Earning per Share (for Discontinuing operation)(Rs.) (Nominal Value Rs. 10 per Share)					
	Basic					
	Diluted	-	-	-	-	-
20	Earning per Share (for Discontinuing & Continuing operation)(Rs.) (Nominal Value Rs. 10 per Share)					
	Basic					
	Diluted	0.07	0.08	0.07	0.31	0.26

Notes

- 1) The Financial Results were Reviewed by the Audit Committee and Approved by the Board of Directors at their Meeting held on 29th May 2025
- 2) The Company does not have more than one reportable segment in Terms of IAS-108 hence segment wise reporting is not applicable.
- 3) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as prescribed under section 133 of the Companies Act 2013, and the recognized accounting practices and the policies to the extent applicable.
- 4) The figures for the previous periods have been regrouped / rearranged / restated, wherever necessary.
- 5) The figures for the last quarter ended 31st March, 2025 and the balancing figures between audited figures in respect of the year ended 31st March, 2025 and published year to date figures upto 31st December, 2024.
- 6) There were no extraordinary items during the quarter ended on 31st March, 2025
- 7) The Statutory Auditors have expressed an unmodified observations on the aforesaid results.

Place: Bangalore
Date: 29th May, 2025

By order of the Board
For Pasari Spinning Mills Limited

K K Gupta
Managing Director
DIN : 00003880



Auditor's Report on Quarterly Financial Results and Year to Date Results of the Pasari Spinning Mills Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of Pasari Spinning Mills Limited

Report on the Audit of the financial results

Opinion

We have audited the accompanying Quarterly financial results of **PASARI SPINNING MILLS LIMITED** ("the Company"), for the quarter ended March 31, 2025, and the year-to-date results for the period from April 1, 2024 to March 31, 2025 ("the statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statements

- i. are Presented in accordance with the requirements of Regulations read with the circular in this regard and,
- ii. gives a true and fair view in conformity 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 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

Emphasis of matter paragraphs are those matters that is of such importance that it is fundamental to users' understanding of the financial statements or as appropriate any other matter that is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report.

1. We draw attention to Note No. 4 - Investment Properties of the Financial Statements, wherein the Company has not carried out any revaluation of the Investment Properties during the current financial year. The last revaluation was conducted on 31 March, 2022.
2. We draw attention to Note No. 15(a) – Provisions of the Financial Statements, wherein the Company has not paid property tax since the financial year 2019–2020. The Company has, however, created an estimated provision of ₹15.87 lakhs towards this liability.
3. We draw attention to Note No. 25 – Other Disclosures of the Notes to the Financial Statements wherein the Company has provided for an amount of Rs. 63.90 Lakhs owing to non-progress of the legal dispute with the Cotton Corporation of India Limited. Further the balance litigated amount of Rs. 639.22 lakhs have been disclosed as Contingent Liability.

Our Opinion is not qualified in respect of the above matters.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and



fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i)

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- of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
 - Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the branches or business activities within the Company to express an opinion on the Financial Results.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

1. Pursuant to Section 134 of the Companies Act, 2013 the Financial Statements of the Company must be signed by any two directors (one of whom shall be the Managing Director), the Chief Executive Officer, the Chief Financial Officer and the



Company Secretary of the Company, wherever they are appointed. It is observed that the CFO of the Company hasn't signed the financials of the Company.

2. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listed Regulations.

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

for **Rao and Emmar**
Chartered Accountants
Firm Registration No. 0030848



Praveen B J
Partner
Membership No. 215713

Date: May 29, 2025
Place: Bengaluru
UDIN: 252157138MJHMY7953

M/S. PASARI SPINNING MILLS LIMITED

CIN: L85110KA1991PLC012537

Regd Office: NO 18 IIIRD FLOOR, ANJANEYA TEMPLE ROAD, YEDIYUR, JAYANAGAR 6TH BLOCK, BANGALORE - 560 082

BALANCE SHEET AS AT 31/03/2025

PARTICULARS	Note No.	31st March, 2025	31st March, 2024
		Rs. In 1000's	Rs. In 1000's
A ASSETS			
1 Non-Current Assets			
Property, Plant and Equipment	3	-	-
Investment Properties	4	2,659.79	3,430.86
Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans	5(i)	-	-
(ii) Other Financial Assets	5(ii)	7,416.50	7,831.62
Deferred Tax Asset (Net)	6	13,283.03	13,115.05
Other Non-Current Assets	7	-	-
Total Non-Current Assets		23,359.32	24,377.52
2 Current Assets			
Inventories	8	-	-
Financial Assets			
(i) Investments	5(iii)	80.36	105.74
(ii) Trade Receivables	5(iv)	1,215.63	607.81
(iii) Cash and Cash Equivalents	5(v)	2,103.59	512.22
(iv) Loans		-	-
(v) Other Financial Assets	5(vi)	1,060.63	676.47
Other Current Assets		-	-
Total Current Assets		4,460.21	1,902.24
Total Assets (1+2)		27,819.53	26,279.76
B EQUITY AND LIABILITIES			
1 Equity			
Equity Share Capital	9	1,38,000.00	1,38,000.00
Other Equity			
(i) Reserves and Surplus	10	(1,36,701.09)	(1,41,063.70)
(ii) Other Reserves		-	-
Total Equity		1,298.91	(3,063.70)
2 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings	11(i)	17,813.96	19,816.26
(iii) Other Financial Liabilities		-	-
Provisions	12	6,390.00	6,390.00
Other Non-Current Liabilities		-	-
Total Non-Current Liabilities		24,203.96	26,206.26
Current Liabilities			
Financial Liabilities			
(i) Borrowings	11(ii)	-	808.78
(ii) Trade payables Due To:			
Micro and Small Enterprise	13	-	-
Other Than Micro and Small Enterprise		15.58	66.64
(iii) Other financial liabilities	14	1,270.69	1,270.69
Provisions	15	867.00	837.00
Other Current Liabilities	16	163.38	154.10
Total Current Liabilities		2,316.66	3,137.21
Total Liabilities		26,520.61	29,343.47
Total Equity and Liabilities (1+2)		27,819.53	26,279.76
1-2, 23-24			
Significant Accounting Policies and Other Disclosures			

For PASARI SPINNING MILLS LIMITED

Krishna Kumar Gupta
Managing Director
DIN: 00003880

Place: Bengaluru
Date: May 29, 2025

M/S. PASARI SPINNING MILLS LIMITED

CIN: L85110KA1991PLC012537

Regd Office: NO 18 IIIRD FLOOR, ANJANEYA TEMPLE ROAD, YEDIYUR, JAYANAGAR 6TH BLOCK, BANGALORE - 560 082

CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2025

PARTICULARS	31st MARCH, 2025	31st MARCH, 2024
	Rs. In 1000's	Rs. In 1000's
A. Cash flow from operating activities		
Profit before tax from continuing operations	4,194.64	4,088.35
Profit before tax from discontinued operation	-	-
Adjustments for :		
Depreciation and amortisation expense	771.07	771.07
Bad debts written off	-	113.65
Deposits written off	-	-
Net (gain)/loss on financial assets measured at FVTPL	25.38	(82.65)
Net (gain)/loss on sale of Shares	-	-
Dividend received	(3.36)	(3.07)
Interest received	(72.43)	(11.92)
Finance cost	65.30	246.47
Operating profit before working capital changes	4,980.60	5,121.90
Changes in working capital:		
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in trade receivables	(607.82)	-
(Increase)/Decrease in other financial assets	415.12	(864.31)
(Increase)/Decrease in other non-current assets	-	-
(Increase)/Decrease in other current Asset	(385.17)	(2.12)
Increase/(Decrease) short term borrowings	-	-
Increase/(Decrease) other financial liabilities	-	-
Increase/(Decrease) other non-current liabilities	-	-
Increase/(Decrease) in other current liabilities	9.28	106.16
Increase/(Decrease) in long term provisions	-	-
Increase/(Decrease) in short term provisions	30.00	-
Increase/(Decrease) in trade payables	(51.06)	21.07
Net Cash generated from operations	4,390.96	4,382.71
Income taxes paid (net of refunds)	-	-
Net cash from/ (used in) operating activities	4,390.96	4,382.71
B. Cash flow from investing activities		
Purchase of investments	-	-
Proceeds from sale of investments	-	-
Dividend received	3.36	3.07
Interest Received	72.43	11.92
Net cash from/ (used in) investing activities	75.79	14.99
C. Cash flow from financing activities		
Unsecured loan from related parties	(2,002.30)	(1,852.96)
Repayment of Secured loans	(807.78)	(2,655.30)
Interest paid	(65.30)	(246.47)
Net cash from/ (used in) financing activities	(2,875.38)	(4,754.73)
Net cash flows during the year (A+B+C)	1,591.37	(357.04)
Cash and cash equivalents (Opening balance)	512.22	869.26
Cash and cash equivalents (Closing balance)	2,103.59	512.22

Note:

- Cash & Cash Equivalents represents Cash & Bank Balances and deposits with Banks as per **Note 5 (v)**
- Above cash flow statement has been prepared under indirect method in accordance with the Indian Accounting (Ind AS) 7 on "Statement of Cash Flows".
- The Figures in bracket represent the Cash Outflow and the figures having no bracket represents the Cash Inflow.

This is the Cash Flow Statement we have referred to, in our Report of even date

For PASARI SPINNING MILLS LIMITED

Krishna Kumar Gupta

Managing Director

DIN: 00003880

Place: Bengaluru

Date: May 29, 2025



Pasari Spinning Mills Limited

Declaration

We based on the audit report submitted by Auditors of the company M/s. Rao and Emmar, Chartered Accountants, Bangalore on Audited Financial results of the Company for the year ended 31st March, 2025 certify that Audit report is with unmodified observations.

for Pasari Spinning Mills Limited

K K Gupta

Managing Director

DIN: 00003880

Address: A-21 Silver palm, Bldg 3,

Basavanagar Main

Vibhuthipura Extn Marathalli

Bangalore - 560067

Place: Bangalore

Date: 29-05-2025

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