

SHERVANI INDUSTRIAL SYNDICATE LIMITED

Date: November 12th, 2022

BSE Limited
Department of Corporate Services,
P.J. Towers,
Dalal Street, Fort,
Mumbai-400001

Sub: Un-audited Standalone & Consolidated Financial Statement and Limited Review Report for the Quarter and Half Year ended 30th September, 2022

Dear Sir,

Pursuant to the Provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith copy of un-audited Standalone & Consolidated financial statement and limited review report issued by Auditors of the Company for the quarter and half year ended 30th September, 2022 for your needful. The extract of un-audited financial Statement for the said quarter has also been sent for publication in the newspapers.

Please take the same on record.

Thanking you,

Yours faithfully,
For Shervani Industrial Syndicate Ltd.



S. K. Shukla
Company Secretary

Encl. as above.

Independent Auditor's Review Report on Unaudited standalone Quarterly and Year to date Financial Results of SHERVANI INDUSTRIAL SYNDICATE LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To,
The Board of Directors of
SHERVANI INDUSTRIAL SYNDICATE LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of SHERVANI INDUSTRIAL SYNDICATE LIMITED(the Company) for the quarter ended September 30, 2022, and year to date from April 01, 2022 to September 30, 2022 (the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
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, Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statements 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 financial statements are 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 specified under section 143(10) of the Act 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS34, prescribed under section 133 of the Act 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.

Date: 12-11-2022
Place : Kanpur



For P.L.Tandon & Co.,
Chartered Accountants
FRN: 000186C


P.P.SINGH
(PARTNER)
M. No.: 072754

UDIN: 22072754BCYMZE5274

SHERVANI INDUSTRIAL SYNDICATE LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022 (Rs. in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Income/Revenue						
I	Revenue from Operations	1,509	92	65	1,601	118	430
II	Other Income	17	24	23	41	43	99
	Total Income/ Revenue	1,526	116	88	1,642	161	529
2	Expenses						
	a) Construction/Development Expenses-Real Estate	695	673	460	1,368	1020	2888
	b) Changes of inventories of finished goods , Stock-in-Trade and work-in-progress	185	(629)	(416)	(444)	(942)	(2,637)
	c) Employee Benefits Expense	36	33	41	69	72	139
	d) Finance Costs	1	2	3	3	6	11
	e) Depreciation and Amortization Expense	18	18	17	36	36	73
	f) Selling Expenses	7	11	4	18	8	18
	g) CSR Expenses	5	5	12	10	24	50
	h) Other Expenses	129	72	78	201	138	281
	Total Expenses	1,076	185	199	1261	362	823
3	Profit/(Loss) before Exceptional Items and Tax Expenses	450	(69)	(111)	381	(201)	(294)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before Tax	450	(69)	(111)	381	(201)	(294)
6	Tax Expenses (Including Deferred Tax)	-	-	-	-	-	(22)
7	Net Profit /(Loss) for the period	450	(69)	(111)	381	(201)	(272)
8	Other Comprehensive Income						
	Items that will be reclassified to Profit and Loss	34	(13)	32	21	85	73
9	Total Comprehensive Income	484	(82)	(79)	402	(116)	(199)
10	Paid up equity share capital (Face Value Rs.10/- each)	272	272	272	272	272	272
11	Other Equity Excluding Revaluation Reserve	-	-	-	-	-	6567
12	Earnings Per Share (basic, diluted and not annualized (in Rs.)	16.54	(2.54)	(4.07)	14.01	(7.38)	(10.01)



Registered Office : Shervani Nagar, Sulem Sarai, Harwara, Prayagraj-211015 (U.P.) INDIA
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 E-mail : shervaniind@rediffmail.com
 CIN : L45202UP1948PLC001891

SHERVANI INDUSTRIAL SYNDICATE LIMITE

Unaudited Standalone Statement of Assets and Liabilities

(Rs in Lakhs)

S.NO	PARTICULARS	As at	As at
		30.09.2022	31.03.2022
		Unaudited	Audited
	ASSETS		
1	NON CURRENT ASSETS		
	(i) Property Plant and Equipment	769	782
	(ii) Investment Property	185	187
	(iii) Financial Assets		
	a) Investments	908	908
	b) Loans	-	-
	c) Other Financial Assets	145	145
	Deferred Tax Assets (Net)	-	-
	Total Non Current Assets	2,007	2,022
2	CURRENT ASSETS		
	Inventories	17,261	16,817
	(i) Financial Assets		
	a) Investments	421	675
	b) Trade Receivables	160	144
	c) Cash & Cash Equivalents	836	488
	d) Bank Balance other than Cash & Cash Equivalents	1,630	1,114
	e) Loans	490	490
	f) Other Financial Assets	53	25
	(ii) Current Tax Assets (Net)	-	-
	(iii) Other Current Assets	126	64
	TOTAL CURRENT ASSETS	20,977	19,817
	TOTAL ASSETS	22,984	21,839
	EQUITY AND LIABILITIES		
1	Equity		
	(i) Equity Share Capital	272	272
	(ii) Other Equity	12,387	12,720
	Total Equity	12,659	12,992
2	NON CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	38	34
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	13	14
	(c) Deferred Tax Liabilities (Net)	51	51
	(d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	102	99
3	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	i) Borrowings	717	998
	ii) Trade Payables	95	96
	iii) Other Financial Liabilities	98	98
	(b) Other Current Liabilities	9,050	7,274
	(c) Current Tax Liability (Net)	263	282
	Total Current Liabilities	10,223	8,748
	TOTAL EQUITY & LIABILITIES	22,984	21,839

Notes:

1. The above results have been duly reviewed by audit committee and taken on record by the Board of Directors at its meeting held on 12th November 2022.
2. As the Company's business activity falls within a single significant primary business segment viz "Real Estate" no separate segment information is disclosed.
3. Revenue from operation includes Rs. 682 Lakhs towards the amounts withdrawn from capital reserve on revaluation of land on sale deed of plots and flats executed during the six month ended on 30th Sep 2022.
4. Previous year/quarter figures have been regrouped /recasted, wherever necessary.
5. Provision for tax will be made at the year end.
6. The above results of the Company are available on the Company's website www.shervaniind.com and also on www.bseindia.com.

Place Prayagraj
Date 12.11.2022



Shervani Industrial Syndicate Limited
Mustafa Rashed Shervani
Managing Director
DIN : 02379954

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SHERVANI INDUSTRIAL SYNDICATE LIMITE

Unaudited Standalone Statement of Cash Flow for the half year ended September 30, 2022 (Rs. in Lakh)

	For September'22	For September'21
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	381.00	(201.00)
Adjustment For :		
Exceptional Item (Investments written off)		
Bad debts and sundry balances written off		
Transfer from Capital reserve on revaluation of Land	(681.00)	(21.00)
OCI Adjustment	21.00	85.00
Depreciation	36.00	36.00
Loss /(Profit) on sale of Assets		
Interest Paid	3.00	5.00
Interest Received	(35.00)	(35.00)
Dividend Received		
(Profit)/Loss on Sale of Investments	(656.00)	70.00
Operating Profit before Working Capital Changes	(275.00)	(131.00)
Adjustment For :		
(Increase)/Decrease in Trade and other receivables	(78.00)	(67.00)
(Increase)/Decrease in Inventories	(444.00)	(943.00)
Increase/(Decrease) in Trade Payables	(1.00)	(18.00)
Increase/(Decrease) in Other Financial Liabilities		7.00
Increase/(Decrease) in Other Current Liabilities & Provisions	1,772.00	1,359.00
Cash generated / (used) in operation	1,249.00	338.00
Add/(Deduct) For :	974.00	207.00
Direct tax Paid	(17.00)	(36.00)
Net Cash (used in)/from operating activities (Total - A)	957.00	171.00
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(22.00)	(240.00)
Sale of Fixed Assets		5.00
(Purchase)/Sale of Current Investments (Net of sale/ Purchase)	254.00	(110.00)
Movement in Fixed Deposits	(515.00)	
Movement in Fixed Deposits		
Interest received	7.00	
Net Cash (used in)/from investing activities (Total - B)	(276.00)	(345.00)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Bought Back of Equity shares		
Loans & Borrowings	(276.00)	373.00
Interest Paid	(3.00)	(6.00)
Change in other Financial Asset		0.00
Dividend Paid	(54.00)	(68.00)
Tax on Dividend		
Net Cash (used in)/from financing activities (Total - C)	(333.00)	299.00
Net Increase / (Decrease)in Cash and Cash Equivalents (A+B+C)	348.00	125.00
Add : Cash and Cash Equivalents	488.00	348.00
Closing Cash and Cash Equivalent	836.00	473.00

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P. L. Tandon & CO.

CHARTERED ACCOUNTANTS

"WESTCOTT BUILDING"
MAHATMA GANDHI ROAD,
P.O. BOX No. 113
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: 9415433040
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Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date Financial Results of SHERVANI INDUSTRIAL SYNDICATE LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To

**The Board of Directors of
Shervani Industrial Syndicate Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Shervani Industrial Syndicate Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net Profit of its associate for the quarter ended September 30, 2022, and year to date from April 01, 2022 to September 30, 2022, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,(as amended) including relevant circulars issued by the SEBI from time to time.
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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013(the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. 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. 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 specified under section 143(10) of the Act, 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:

Name of the entity	Relationship
Shervani Industrial Syndicate Limited	Parent Company
Farco Foods Private Limited	Subsidiary Company



Youngtronics India Private Limited	Associate Company
Star Hotels Pvt. Ltd.	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 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.
6. The consolidated unaudited financial results also include the Group's share of net Profit of associates of Rs.6 Lacs and Rs 85 lacs .for the quarter ended 30th September , 2022 and for the period 01-04-2022 to 30-09-2022, respectively as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Date: 12-11-2022
Place: KANPUR



For P.L.Tandon & Co..
Chartered Accountants
FRN: 000186C

P.P.SINGH
(PARTNER)
M. No.: 072754

UDIN: 22072754BCYNJC4331

SHERVANI INDUSTRIAL SYNDICATE LIMITE

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022 (Rs. In Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Income/Revenue						
I	Revenue from Operations						
II	Other Income	1,652	214	201	1,866	364	886
	Total Income/ Revenue	19	26	25	45	47	107
2	Expenses	1,671	240	226	1,911	411	993
	a) Construction/Development Expenses-Real Estate						
	b) Changes of inventories of finished goods, Stock-in-Trade and work-in-progress	695	673	460	1,368	1,020	2,888
	c) Employee benefits expense	185	(629)	(417)	(444)	(943)	(2,637)
	d) Finance costs	95	90	87	185	158	323
	e) Depreciation and amortization expense	8	2	12	10	15	27
	f) Selling Expenses	23	23	24	46	49	89
	g) CSR Expenses	7	11	4	18	8	18
	g) Other expenses	5	5	12	10	24	50
	Total expenses	195	120	147	315	253	518
3	Profit/(Loss) before Exceptional Items and Tax Expenses	1,213	295	329	1,508	584	1,276
4	Exceptional Items	458	(55)	(103)	403	(173)	(283)
5	Profit/(Loss) before Tax	-	-	-	-	-	-
6	Share of Profit in Associate Company	458	(55)	(103)	403	(173)	(283)
7	Profit Before Tax	6	79	(14)	85	(18)	(13)
8	Tax Expenses (including Deferred Tax)	464	24	(89)	488	(191)	(296)
9	Net Profit/(Loss) for the period	1	-	-	1	-	(19)
10	Other Comprehensive Income/(Loss) Items that will be reclassified to Profit and Loss	463	24	(89)	487	(191)	(277)
11	Total Comprehensive Income/(Loss)	34	(13)	32	21	85	77
12	Paid up equity share capital (Face Value Rs.10/- each)	497	11	(57)	508	(106)	(200)
13	Other Equity Excluding Revaluation Reserve	272	272	272	272	272	272
14	Earnings Per Share (basic & diluted, not annualized) (in Rs.)	17.02	0.88	(3.27)	17.88	(7.02)	(10.19)



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SHERVANI INDUSTRIAL SYNDICATE LIMITED

Unaudited Consolidated Statement of Assets & Liabilities

(Rs in Lakhs)

S.NO.	PARTICULARS	As at	
		30.09.2022	31.03.2022
		Unaudited	Audited
	ASSETS		
1	NON CURRENT ASSETS		
	(i) Property Plant and Equipment	1,147	1,169
	(ii) Investment Property	185	187
	(iii) Biological Assets	43	43
	(iii) Financial Assets		
	a) Investments		
	b) Loans	349	264
	c) Other Financial Assets		
	Deferred Tax Assets (Net)	145	145
	Goodwill on Consolidation		
	Total Non Current Assets	582	582
2	CURRENT ASSETS	2,451	2,390
	Inventories		
	(i) Financial Assets	17,261	16,817
	a) Investments		
	b) Total Trade receivables	421	675
	c) Cash & Cash Equivalents	241	201
	d) Bank Balance other than Cash & Cash Equivalents	873	525
	e) Other Financial Assets	1,756	1,245
	(i) Current Tax Assets	63	36
	(ii) Other Current Assets	14	-
	TOTAL CURRENT ASSETS	144	71
	TOTAL ASSETS	20,773	19,570
	EQUITY AND LIABILITIES	23,224	21,960
1	Equity		
	(i) Equity Share Capital		
	(ii) Other Equity	272	272
	Total Equity	12,422	12,649
2	NON CURRENT LIABILITIES	12,694	12,921
	(a) Financial Liabilities		
	(i) Borrowings		
	(b) Provisions	149	173
	(c) Deferred Tax Liabilities (Net)	13	14
	(d) Other Non Current Liabilities	60	60
	Total Non Current Liabilities		
3	CURRENT LIABILITIES	222	247
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	728	997
	(iii) Other Financial Liabilities	126	128
	(b) Other Current Liabilities	98	98
	(c) Provisions	9,093	7,310
	Total Current Liabilities	263	259
	TOTAL EQUITY & LIABILITIES	10,308	8,792
		23,224	21,960

Notes:

- The above results have been duly reviewed by audit committee and taken on record by the Board of Directors at its meeting held on 12th November 2022
- The unaudited Consolidated Financial Result of Shervani Industrial Syndicate Limited ("the Group") for the quarter and half year ended Sept 30, 2021 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) RULES, 2015, as amended.
- Previous year/quarter figures have been regrouped/recasted wherever necessary.

For Shervani Industrial Syndicate Limited



Place: Prayagraj

Date: 12.11.2022

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SHERVANI INDUSTRIAL SYNDICATE LIMITED

Unaudited Consolidated Statement of Cash Flow for the half year ended September 30, 2022

(Rs. In Lakh)

	For September'22		For September'21	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) Before Tax		403		(191)
Adjustment For :				
Exceptional Item (Investments written off)				
Share of Profit in Associate Companies	85		18	
Bad debts and sundry balances written off	-		-	
Transfer from Capital reserve on revaluation of Land	(681)		(21)	
OCI Adjustment	21		85	
Depreciation	46		49	
Loss /(Profit) on sale of Assets	-		(0)	
Interest Paid	10		15	
Interest Received	(33)		(40)	
(Profit)/Loss on Sale of Investments	-	(552)	(0)	105
Operating Profit before Working Capital Changes		(149)		(85)
Adjustment For :				
(Increase)/Decrease in Trade and other receivables	(112)		(87)	
(Increase)/Decrease in Inventories	(444)		(943)	
Increase/(Decrease) in Trade Payables	(2)		(4)	
Increase/(Decrease) in Other Financial Liabilities	-		7	
Increase/(Decrease) in Other Current Liabilities & Provisions	1,783		1,371	
		1,225		344
Cash generated / (used) in operation		1,076		259
Add/(Deduct) For :				
Direct tax Paid	(11)		(41)	
Net Cash (used In)/from operating activities (Total - A)		1,065		218
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(22)		(256)	
Sale of Fixed Assets	-		5	
(Purchase)/Sale of Non-Current Investments (Net of sale/ Purchase)	(85)			
(Purchase)/Sale of Current Investments (Net of sale/ Purchase)	254		(110)	
Movement in Fixed Deposits	(510)		(3)	
Interest received	33		5	
Net Cash (used In)/from Investing activities (Total - B)		(330)		(358)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Loans & Borrowings	(294)		376	
Interest Paid	(10)		(15)	
Change in Other Financial Asset	(27)		0	
Dividend Paid	(54)		(68)	
Tax on Dividend				
Net Cash (used In)/from financing activities (Total - C)		(385)		293
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	-	350		152
Add : Cash and Cash Equivalents		523		371
Closing Cash and Cash Equivalent		873		523

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