

June 30, 2021

To,
Mr. Hari K - Asst. Vice President
National Stock Exchange of India Ltd
"Exchange Plaza", C-1, Block G,
Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051

To,
The Manager - Corporate
The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: NSE: SMARTLINK

BSE: 532419

Sub: Outcome of the Board Meeting

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we would like to inform you as under:

- 1) The Board of Directors of the Company at its meeting held today i.e. on June 30, 2021 have considered and approved the following:
 - a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2021. The copy of Audited Financial Results (Standalone and Consolidated) as adopted and approved by the Board of Directors and Auditor's report thereon are attached herewith for your ready reference.
 - b) based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the members of the Company, the proposal for re-appointment of Mr. Pradeep Anant Rane (DIN: 01446215), as Non-Executive Independent Director of the Company, for a second term of five years from August 05, 2021 upto August 04, 2026. The requisite disclosure in terms of Regulations 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, to the extent applicable to the appointment is given in Annexure I.
 - c) based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the members of the Company, the appointment of Ms. Arati Naik (DIN: 06965985) as a Wholtime Director designated as an Executive Director of the Company for a term of five consecutive years with effect from April 01, 2022 upto March 31, 2027. The requisite disclosure in terms of Regulations 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, to the extent applicable to the appointment is given in Annexure I.



SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone : +91 832 2885400 | Fax : +91 832 2783395

Corporate Office : 215 Atrium, 2nd Floor, B-Wing, Courtyard Marriott Compound, Andheri-Kurla Road, Andheri (E), Mumbai - 400 093, INDIA
Land Phone : +91 22 4938 6666

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- 2) Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified opinion on the Financial Statements (Standalone and Consolidated) for the year ended on March 31, 2021.

The Board meeting commenced at 12:30 hours and concluded at 14:25 hours.

Request you to kindly take note of the same and acknowledge the receipt.

Thanking You,

Yours Faithfully,

For SMARTLINK HOLDINGS LIMITED



URJIT A DAMLE
COMPANY SECRETARY

SMARTLINK HOLDINGS LIMITED

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ANNEXURE I

Name of Directors	Pradeep Anant Rane	Arati Naik
Reason for Change	Reappointment of Mr. Rane as a Non Executive Independent Director of the Company for a second term of Five years from August 05, 2021 upto August 04, 2026, subject to the approval of members of the Company.	Appointment of Ms. Arati Naik as a Wholetime Director designated as an Executive Director of the Company for a term of five consecutive years with effect from April 01, 2022 upto March 31, 2027, subject to the approval of members of the Company.
Date of Appointment/Re-appointment and Term		
Brief Resume	Mr. Rane is a science graduate and has about 32 years of experience in sales and marketing and overall Business Management in Pharmaceutical industry.	Ms. Arati Naik is an Executive Director of the Company. She is a Graduate in Computer Science and Post-Graduate in Business & Information Systems from The University of Bolton, UK and alumni of IIM Bangalore, having done an executive general management program.
Disclosure of relationship between Director inter-se	None	Daughter of Mr. K. R. Naik, Executive Chairman of the Company
Information as required under Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated June 20, 2018 issued by the BSE & NSE, respectively.	Mr. Rane is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.	Ms. Arati Naik is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.

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SYNEGRA

TELESMA

CIN : L67100GA1993PLC001341

SMARTLINK HOLDINGS LIMITED

CIN : L67100GA1993PLC001341

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, Goa - 403722

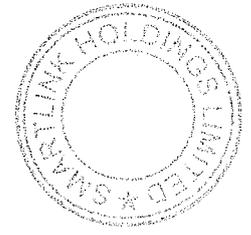
Website : www.smartlinkholdings.com

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2021

(Rs. in Lakhs except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Refer Note 11		Refer Note 11		
1	Revenue from operations					
	a) Interest Income	117.92	120.78	125.15	472.00	576.01
	b) Rental Income	27.77	32.22	47.76	140.36	190.67
	c) Fees and commission Income	1.46	1.48	1.47	5.89	5.91
	d) Net gain on fair value changes	(15.33)	281.40	(61.25)	875.15	739.55
	Total Revenue from operations	131.82	435.88	113.13	1,493.40	1,512.14
	e) Other Income	0.84	19.24	0.06	38.05	7.57
	Total Income	132.66	455.12	113.19	1,531.45	1,519.71
2	Expenses					
	a) Finance costs	4.18	8.62	21.69	26.15	39.26
	b) Impairment on financial instruments (Refer Note 5)	-	-	835.69	-	1,235.69
	c) Employee benefits expense	82.58	70.03	76.36	283.50	289.46
	d) Depreciation and amortization	27.03	32.84	39.50	137.19	142.85
	e) Other expenses (Refer Note 6)	129.21	105.43	147.55	393.48	752.15
	Total expenses	243.00	216.92	1,120.79	840.32	2,459.41
3	Profit / (Loss) before Exceptional Items and tax (1-2)	(110.34)	238.20	(1,007.60)	691.13	(939.70)
4	Exceptional Items (Refer Note 7)	-	-	-	-	424.78
5	Profit / (Loss) before tax (3-4)	(110.34)	238.20	(1,007.60)	691.13	(1,364.48)
6	Tax expense					
	a) Current tax	(34.01)	0.86	25.92	80.48	173.38
	b) Deferred tax charge / (credit)	9.69	57.65	4.34	100.77	(141.44)
	c) Tax adjustments of earlier years	7.93	-	-	7.93	(82.26)
	Total tax expense	(16.39)	58.51	30.26	189.18	(50.32)
7	Profit / (Loss) for the period (5-6)	(93.95)	179.69	(1,037.86)	501.95	(1,314.16)
8	Other Comprehensive Income					
	A) Items that will not be reclassified to profit or loss					
	- Re-measurement gains / (losses) on defined benefit plans	13.37	(1.36)	(5.47)	9.28	(5.47)
	- Income tax relating to items that will not be reclassified to profit or loss	(3.37)	0.34	1.38	(2.34)	1.38
	Subtotal (A)	10.00	(1.02)	(4.09)	6.94	(4.09)
	B) Items that will be reclassified to profit or loss					
	- Net fair value gain/ (loss) on financial instruments	16.21	(1.66)	(7.30)	7.37	(33.70)
	- Income tax relating to items that will be reclassified to profit or loss	(4.07)	0.41	1.84	(1.85)	8.48
	Subtotal (B)	12.14	(1.25)	(5.46)	5.52	(25.22)
	Total Other Comprehensive income for the period (A+B)	22.14	(2.27)	(9.55)	12.46	(29.31)
9	Total Comprehensive income for the period (7+8)	(71.81)	177.42	(1,047.41)	514.41	(1,343.47)
10	Earning per share (Face value of Rs. 2/ each)					
	- Basic & Diluted (in Rs.)	(0.71)	1.35	(6.64)	3.77	(8.41)
	* Not annualised	*	*	*		

See accompanying notes to the standalone financial Results.



SMARTLINK HOLDINGS LIMITED

NOTES TO THE AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

1 Standalone Balance Sheet

(Rs. In Lakhs)

Particulars		As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
A) ASSETS			
I) Financial Assets			
a)	Cash and cash equivalents	40.30	5.23
b)	Bank Balance other than (a) above	461.20	76.13
c)	Investments	16,705.05	16,294.23
d)	Other Receivables	89.01	89.58
e)	Other Financial assets	24.61	38.62
Total Financial Assets		17,320.17	16,503.79
II) Non-financial Assets			
a)	Tax assets (Net)	42.57	117.46
b)	Investment Property	1,315.14	1,353.70
c)	Property, Plant and Equipment	1,091.44	1,250.20
d)	Right to use assets	215.70	207.72
e)	Intangible assets	4.65	10.79
f)	Other non-financial assets	63.85	47.03
Total Non-financial Assets		2,733.35	2,986.90
TOTAL ASSETS		20,053.52	19,490.69
B LIABILITIES AND EQUITY			
I) Financial Liabilities			
a)	Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	82.96	38.63
b)	Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c)	Borrowings (Other than Debt Securities)	196.64	316.73
d)	Other financial liabilities	101.22	66.47
Total Financial Liabilities		380.82	421.83
II) Non-Financial Liabilities			
a)	Provisions	5.19	13.86
b)	Deferred tax liabilities (Net)	385.15	280.19
c)	Other non-financial liabilities	2.56	9.42
Total Non-Financial Liabilities		392.90	303.47
III) EQUITY			
a)	Equity Share capital	266.00	266.00
b)	Other Equity	19,013.80	18,499.39
Total Equity		19,279.80	18,765.39
TOTAL LIABILITIES		20,053.52	19,490.69



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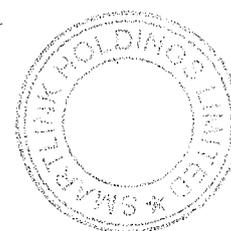
SMARTLINK HOLDINGS LIMITED

NOTES TO THE AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

2 Statement of Standalone Cash flows

(Rs. In Lakhs)

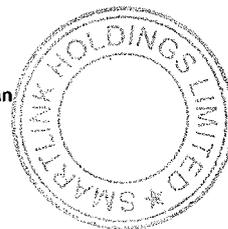
Particulars	For the Year Ended March 31, 2021	For the Year Ended March 31, 2020
Cash flow from operating activities		
Net Profit / (loss) before tax	691.13	(1,364.48)
Adjustments for:		
Depreciation and amortisation expense	137.19	142.85
Interest on income tax refund	(12.26)	(3.67)
Value of Building written off	-	424.78
Loss / (Profit) on Property, plant and equipment sold / written off (net)	(1.00)	-
Net gain on fair value changes	(875.15)	(739.55)
Impairment on financial instruments	-	1,235.69
EIR impact of security deposits and rent amortization	(1.47)	(1.05)
EIR impact of Interest income on bonds	0.35	-
Waiver of Lease rental payments	(8.38)	-
Unrealised Foreign exchange difference (net)	(0.03)	(0.06)
Finance costs	26.15	39.26
Guarantee commission	(5.89)	(5.91)
Gain on derecognition of financial instrument measured at amortised cost	(14.69)	-
Operating profit / (loss) before working capital changes	(64.05)	(272.14)
Changes in working capital		
(Increase) / Decrease in Investments	477.25	7,129.05
(Increase) / Decrease in Fixed deposits with Banks	(385.06)	380.79
(Increase) / Decrease in Other Receivables	0.57	(54.99)
(Increase) / Decrease in Other financial assets	17.83	(1.77)
(Increase) / Decrease in Other non-financial assets	(16.82)	(14.57)
Increase / (Decrease) in trade payables	44.32	10.09
Increase / (Decrease) Other financial liabilities	33.76	(0.37)
Increase / (Decrease) in Other non-financial liabilities	(6.86)	3.11
Increase / (Decrease) in provisions	0.60	-
Cash generated from / (used in) operations	101.54	7,179.20
Net Income tax (paid) / refund	(1.27)	(171.91)
Net cash flows from / (used in) operating activities (A)	100.27	7,007.29
Cash flow from Investing activities		
Purchase of property, plant and equipment and investment property	(9.90)	(1,169.62)
Proceeds from Sale of property, plant and equipment and intangible assets	1.00	0.42
Net cash flows from / (used in) investing activities (B)	(8.90)	(1,169.20)
Cash flow from Financing activities		
Buyback of Company's equity shares	-	(4,745.00)
Tax on Buyback of Company's equity shares	-	(1,060.76)
Interest payments	(3.54)	(16.17)
Cash Payment for the principal portion of lease payments	(52.79)	(51.57)
Net cash flows from / (used in) financing activities (C)	(56.33)	(5,873.50)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	35.04	(35.41)
Cash and cash equivalents at the beginning of the year	5.23	40.58
Effect of exchange differences on restatement of foreign currency Cash and bank balance	0.03	0.06
Cash and cash equivalents at the end of the year	40.30	5.23
Cash and cash equivalents comprise		
Balances with banks		
On current accounts	37.54	2.93
Cash on hand	2.76	2.30
Total cash and cash equivalents at end of the year	40.30	5.23

- 3 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on June 30, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- 4 The Company operates in one primary segment only, i.e Investment activity and therefore Ind AS 108 - Operating Segment is not applicable.
- 5 Impairment on Financial Instrument comprises of diminution of investment of the company in its subsidiary companies.
- 6 The company had provided a one-time expense of Rs. 184.49 lakhs as part of other expenses in the year ended March 31, 2020, against various disputed liabilities, under Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 announced by the Government of India.
- 7 The Board of Directors of the Company at its meeting held on February 11, 2020 had approved a proposal for re-development of its own building at Mumbai, which required demolition of the existing building, and hence its written down value of Rs. 424.78 lakhs had been written off in books in the year ended March 31, 2020 and disclosed as Exceptional Item.
- 8 Pursuant to the requisite approvals by the Board of Directors, the Shareholders and the Securities and Exchange Board of India (SEBI), the Company bought back 33,25,000 Equity Shares (aggregating up to 25% of the paid-up equity share capital of the Company) at Rs. 95/- per share, aggregating to Rs. 3,159 lakhs, and the corresponding shares have been extinguished on May 27, 2021. Subsequent to the buy back the paid up equity share capital of the Company has reduced from Rs. 266.00 lakhs to Rs. 199.50 lakhs.
- 9 The World Health Organization announced a global health emergency because of a new strain of coronavirus ("COVID-19") and classified its outbreak as a pandemic on March 11, 2020. On March 24, 2020, the Indian government announced a strict 21-day lockdown across the country to contain the spread of the virus. This pandemic and response thereon have impacted most of the industries. Consequent to the nationwide lock down on March 24, 2020, the Company's operations were scaled down in compliance with applicable regulatory orders. Subsequently, during the year, the Company's operations have been scaled up in a phased manner taking into account directives from various Government authorities. The impact on future operations would, to a large extent, depend on how the pandemic further develops and it's resultant impact on the operations of the Company. The Company continues to monitor the situation and take appropriate action, as considered necessary in due compliance with the applicable regulations.
The management has made an assessment of the impact of COVID-19 on the Company's operations, financial performance and position as at and for the year ended March 31, 2021 and has concluded that there is no impact which is required to be recognised in the financial results. Accordingly, no adjustments have been made to the financial results.
- 10 The Code on Social Security 2020 ('the Code') relating to employee benefits, during the employment and post-employment, has received Presidential assent on September 28, 2020. The Code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued.
The Company will assess the impact of the Code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- 11 Figures of the last quarter of the year are the balancing figures between audited figures in respect of the financial years and unaudited published year to date figures upto third quarter of the respective financial year.
- 12 The figures for the previous year/ periods have been reclassified/ regrouped wherever necessary to conform to current year / periods presentation.

For and on behalf of the Board of Directors
of SMARTLINK HOLDINGS LIMITED


K.R.Naik
Executive Chairman
DIN : 00002013



Place : Verna-Goa
Date : June 30, 2021



Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date Standalone Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Smartlink Holdings Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Smartlink Holdings Limited (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2021 ('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 ('Listing Regulations').

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

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, 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 year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 9 to the accompanying standalone Statement, which states that management has made an assessment of the impact of COVID-19 on the Company's operations, financial performance and position as at and for the year ended March 31, 2021 and has concluded that no impact is required to be recognised in the standalone financial results. Accordingly, no adjustments have been made to the standalone financial results.

Our opinion is not modified in respect of this matter.



Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.

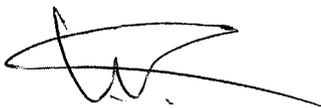
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement include the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our Opinion is not modified in respect of the above matter.

For MSKA & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Darryl Frank
Partner
Membership No.: 104096
UDIN: 21104096AAAAKF2774



Place: Verna, Goa
Date: June 30, 2021

SMARTLINK HOLDINGS LIMITED

CIN : L67100GA1993PLC001341

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, Goa - 403722

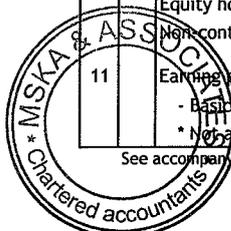
Website : www.smartlinkholdings.com

Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2021

(Rs. in Lakhs except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Refer Note 11		Refer Note 11		
1	Revenue from operations					
	a) Interest Income	123.96	127.74	134.90	502.67	633.00
	b) Rental Income	14.57	14.74	14.21	56.53	56.48
	c) Net gain on fair value changes	(15.32)	281.39	(61.25)	875.15	739.55
	d) Revenue from contracts with customer	1,167.86	1,738.53	1,326.64	5,592.56	6,083.17
	Total Revenue from operations	1,291.07	2,162.40	1,414.50	7,026.91	7,512.20
	e) Other Income	180.52	41.48	21.73	261.59	58.02
	Total Income	1,471.59	2,203.88	1,436.23	7,288.50	7,570.22
2	Expenses					
	a) Finance costs	14.80	25.64	68.52	122.70	244.41
	b) Cost of material consumed	113.09	302.91	291.64	673.59	619.09
	c) Purchase of Stock-in-trade	479.23	707.42	1,084.98	2,682.75	3,404.70
	d) Decrease/(Increase) in inventories of finished goods, work-in-progress and traded goods	118.50	158.19	(381.66)	374.76	658.13
	e) Employee benefits expense	306.31	325.66	362.83	1,270.65	1,775.05
	f) Depreciation and amortization	55.86	67.41	85.19	277.99	301.70
	g) Other expenses (Refer Note 5)	261.55	304.45	343.22	976.73	1,619.22
	Total expenses	1,349.34	1,891.68	1,854.72	6,379.17	8,622.30
3	Profit / (Loss) before Exceptional Items and tax (1-2)	122.25	312.20	(418.49)	909.33	(1,052.08)
4	Exceptional Items (Refer Note 6)	-	-	-	-	424.78
5	Profit / (Loss) before tax (3-4)	122.25	312.20	(418.49)	909.33	(1,476.86)
6	Tax expense					
	a) Current tax	(34.01)	0.86	25.92	80.48	173.38
	b) Deferred tax charge / (credit)	(172.92)	(6.88)	4.34	(201.97)	(141.42)
	c) Tax adjustments of earlier years	7.93	-	-	7.93	(82.26)
	Total tax expense	(199.00)	(6.02)	30.26	(113.56)	(50.30)
7	Profit / (Loss) for the period (5-6)	321.25	318.22	(448.75)	1,022.89	(1,426.56)
8	Other Comprehensive Income					
	A) Items that will not be reclassified to profit or loss					
	- Re-measurement gains / (losses) on defined benefit plans	31.46	(5.08)	(21.21)	16.21	(21.21)
	- Income tax relating to items that will not be reclassified to profit or loss	(6.07)	0.84	1.38	(3.53)	1.38
	Subtotal (A)	25.39	(4.24)	(19.83)	12.68	(19.83)
	B) Items that will be reclassified to profit or loss					
	- Net fair value gain/ (loss) on financial instruments	16.21	(1.66)	(7.30)	7.37	(33.70)
	- Income tax relating to items that will be reclassified to profit or loss	(4.08)	0.41	1.84	(1.86)	8.48
	Subtotal (B)	12.13	(1.25)	(5.46)	5.51	(25.22)
	Total Other Comprehensive income for the period (A+B)	37.52	(5.49)	(25.29)	18.19	(45.05)
9	Total Comprehensive income for the period (7+8)	358.77	312.73	(474.04)	1,041.08	(1,471.61)
10	Profit/(Loss) for the period attributable to					
	Equity holders of the parent	322.36	324.29	(439.84)	1,037.22	(1,397.74)
	Non-controlling interest	(1.11)	(6.07)	(8.91)	(14.33)	(28.82)
	Other comprehensive income for the period attributable to					
	Equity holders of the parent	37.31	(5.44)	(25.11)	18.11	(44.87)
	Non-controlling interest	0.21	(0.05)	(0.18)	0.08	(0.18)
	Total comprehensive income for the period attributable to					
	Equity holders of the parent	359.67	318.85	(464.95)	1,055.33	(1,442.61)
	Non-controlling interest	(0.90)	(6.12)	(9.09)	(14.25)	(29.00)
11	Earnings per share (Face value of Rs. 2/ each)					
	- Basic & Diluted (in Rs.)	2.42	2.44	(2.82)	7.80	(8.95)
	* Not annualised	*	*	*	*	*

See accompanying notes to the consolidated financial Results.



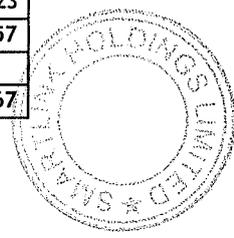
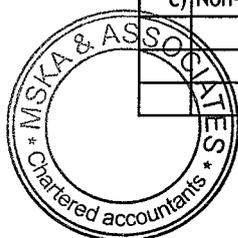
SMARTLINK HOLDINGS LIMITED

NOTES TO THE CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

1 Consolidated Balance Sheet

(Rs. In Lakhs)

Particulars		As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
A) ASSETS			
I) Financial Assets			
a) Cash and cash equivalents		54.31	25.09
b) Bank Balance other than (a) above		1,002.95	622.57
c) Receivables			
(I) Trade Receivables		876.60	784.41
(II) Other Receivables		12.12	8.96
d) Investments		16,508.40	16,103.48
e) Other Financial assets		37.16	64.13
	Total Financial Assets	18,491.54	17,608.64
II) Non-financial Assets			
a) Inventories		689.81	982.20
b) Tax assets (Net)		52.77	123.56
c) Investment Property		1,113.12	1,137.62
d) Property, Plant and Equipment		1,825.97	2,193.27
e) Capital work-in-progress		215.70	207.72
f) Intangible assets		17.04	34.31
g) Other non-financial assets		571.82	602.35
	Total Non-financial Assets	4,486.23	5,281.03
	TOTAL ASSETS	22,977.77	22,889.67
B LIABILITIES AND EQUITY			
LIABILITIES			
I) Financial Liabilities			
a) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises		3.62	1.50
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		790.82	1,106.16
b) Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
c) Borrowings (Other than Debt Securities)		2,362.13	2,673.65
d) Other financial liabilities		286.48	198.13
	Total Financial Liabilities	3,443.05	3,979.44
II) Non-Financial Liabilities			
a) Provisions		43.97	59.76
b) Deferred tax liabilities (Net)		81.90	278.48
c) Other non-financial liabilities		68.20	272.42
	Total Non-Financial Liabilities	194.07	610.66
III) EQUITY			
a) Equity Share capital		266.00	266.00
b) Other Equity		19,072.67	18,017.34
c) Non-Controlling Interest		1.98	16.23
	Total Equity	19,340.65	18,299.57
	TOTAL LIABILITIES	22,977.77	22,889.67



2 Consolidated Statement Of Cash flow

(Rs. In Lakhs)

Particulars	For the Year ended March 31, 2021	For the Year ended March 31, 2020
Cash flow from operating activities		
Net profit / (loss) before tax	909.33	(1,476.86)
Adjustments for:		
Depreciation and amortisation expense	277.99	301.70
Value of Building written off	-	424.78
(Profit) on Property, plant and equipment sold / written off (net)	(1.00)	(2.53)
EIR impact of security deposits and rent amortization	(2.43)	(3.15)
EIR impact of interest income on bonds	0.35	-
Interest on income tax refund	(12.26)	(3.67)
Bad Debts written off	0.02	1.22
Provision for doubtful debts made/(written back)	6.40	(26.27)
Net gain on fair value changes	(875.15)	(739.55)
Waiver on lease rental payment	(8.38)	-
Unrealised Foreign exchange difference (net)	(3.78)	3.94
Sundry balances written off / (back) (net)	1.08	2.86
Finance costs	122.70	244.41
Gain on derecognition of Right to use assets	(29.86)	(12.89)
Provision for warranty (net)	23.08	-
Statutory provision no longer required written back	(174.46)	-
Operating (loss) before working capital changes	233.63	(1,286.01)
Changes in working capital		
(Increase) / Decrease in Investments	477.25	7,129.04
(Increase) / Decrease in Fixed deposits with Banks	(380.39)	382.47
(Increase) / Decrease in Inventories	292.39	707.88
(Increase) / Decrease in Trade and other receivables	(101.16)	698.82
(Increase) / Decrease in Other financial assets	34.43	(5.50)
(Increase) / Decrease in Other non-financial assets	30.54	37.47
Increase / (Decrease) in Trade payables	(311.19)	(280.95)
Increase / (Decrease) in Other financial liabilities	88.36	137.46
Increase / (Decrease) in Other non-financial liabilities	(52.85)	99.82
Increase / (Decrease) in provisions	0.42	(13.08)
Cash generated from operations	311.43	7,607.42
Income tax (paid)/ refund (net)	(5.36)	(175.53)
Net cash flows from operating activities (A)	306.07	7,431.89
Cash flow from Investing activities		
Purchase of property, plant and equipment and investment property	(11.29)	(1,687.40)
Proceeds from Sale of property, plant and equipment and intangible assets	1.00	2.96
Net cash flow (used in) investing activities (B)	(10.29)	(1,684.44)
Cash flow from Financing activities		
Buyback of Parent Company's equity shares	-	(4,745.00)
Tax on Buyback of Parent Company's equity shares	-	(1,060.76)
Proceeds from / (Repayment of) borrowings	(109.97)	255.92
Interest payments	(67.57)	(125.69)
Cash Payment for the principal portion of lease payments	(89.08)	(133.34)
Net Cash Flows (used in) Financing Activities (C)	(266.62)	(5,808.87)
Net (Decrease) in cash and cash equivalents (A+B+C)	29.16	(61.42)
Cash and cash equivalents at the beginning of the year	25.09	86.43
Effect of exchange differences on restatement of foreign currency Cash and bank balance	0.06	0.08
Cash and cash equivalents at the end of the year	54.31	25.09
Cash and cash equivalents comprise		
Balances with banks		
On current accounts	48.79	21.62
In Exchange Earners Foreign Currency (EEFC) account	1.68	-
Cash on hand	3.84	3.47
Total cash and cash equivalents at end of the year	54.31	25.09



SMARTLINK HOLDINGS LIMITED

NOTES TO THE CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

3 The Consolidated Financial results include results of the following companies:

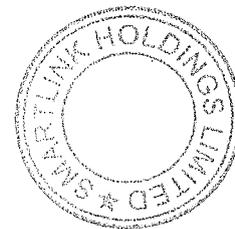
Name of the Company	% shareholding and voting power of Smartlink Holdings Limited	Consolidated as
Smartlink Holdings Limited	-	Holding Company
Digisol Systems Limited	100%	Subsidiary
Synegra EMS Limited	100%	Subsidiary
Telesmart SCS Limited	80%	Subsidiary

Smartlink Holdings Limited along with subsidiaries is together known as "the Group"

- 4 The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on June 30, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- 5 The Holding company had provided a one-time expense of Rs. 184.49 lakhs as part of other expenses in the year ended March 31, 2020, against various disputed liabilities, under Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 announced by the Government of India.
- 6 The Board of Directors of the Holding Company at its meeting held on February 11, 2020 had approved a proposal for re-development of its own building at Mumbai, which required demolition of the existing building, and hence its written down value of Rs. 424.78 lakhs had been written off in books in the year ended March 31, 2020 and disclosed as Exceptional Item.
- 7 Pursuant to the requisite approvals by the Board of Directors of the Holding company, the Shareholders of the Holding company and the Securities & Exchange Board of India (SEBI), the Holding Company bought back 33,25,000 Equity Shares (aggregating up to 25% of the paid-up equity share capital of the Holding Company) at Rs. 95/- per share, aggregating to Rs. 3,159 lakhs, and the corresponding shares have been extinguished on May 27, 2021. Subsequent to the buy back the paid up equity share capital of the Holding Company reduced from Rs. 266.00 lakhs to Rs. 199.50 lakhs.
- 8 The World Health Organization announced a global health emergency because of a new strain of coronavirus ("COVID-19") and classified its outbreak as a pandemic on March 11, 2020. On March 24, 2020, the Indian government announced a strict 21-day lockdown across the country to contain the spread of the virus. This pandemic and response thereon have impacted most of the industries. Consequent to the nationwide lock down on March 24, 2020, the Group's operations were scaled down in compliance with applicable regulatory orders. Subsequently, during the year, the Group's operations have been scaled up in a phased manner taking into account directives from various Government authorities. The impact on future operations would, to a large extent, depend on how the pandemic further develops and it's resultant impact on the operations of the Group. The Group continues to monitor the situation and take appropriate action, as considered necessary in due compliance with the applicable regulations. The management has made an assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at and for the year ended March 31, 2021 and has concluded that there is no impact which is required to be recognised in the financial results. Accordingly, no adjustments have been made to the financial results.
- 9 The Code on Social Security 2020 ('the Code') relating to employee benefits, during the employment and post-employment, has received Presidential assent on September 28, 2020. The Code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued. The Group will assess the impact of the Code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.



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10 Segment-wise Revenue, Results and Capital Employed for Consolidated financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The group has two business segments

(i) Investment : Investment in various securities.

(ii) Networking products : Developing, manufacturing, marketing, distributing and servicing of various IT products.

Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue (net):					
(a) Investment	119.57	435.87	113.13	1,493.41	1,512.14
(b) Networking Products	1,186.58	1,745.49	1,336.39	5,623.64	6,140.16
Total	1,306.15	2,181.36	1,449.52	7,117.05	7,652.30
Less: Inter-segment Revenue	(15.08)	(18.96)	(35.02)	(90.14)	(140.10)
Total Income from Operations (net)	1,291.07	2,162.40	1,414.50	7,026.91	7,512.20
2 Segment Results:					
Profit/ (Loss) before tax and finance costs from each segment					
(a) Investment	(87.11)	228.11	(138.45)	658.24	(113.04)
(b) Networking Products	111.99	91.74	(184.96)	220.52	(1,045.30)
Total	24.88	319.85	(323.41)	878.76	(1,158.34)
Less:					
(i) Finance Costs (net)	14.80	25.64	68.52	122.70	244.41
(ii) Other un-allocable expenditure net-off un-allocable income	(112.17)	(17.99)	26.56	(153.27)	74.11
Total Profit / (Loss) before tax	122.25	312.20	(418.49)	909.33	(1,476.86)
3 Segment Assets					
(a) Investment	19,707.36	19,750.06	19,052.61	19,707.36	19,052.61
(b) Networking Products	2,631.84	2,729.27	3,101.70	2,631.84	3,101.70
(c) Un-allocated	638.57	590.32	735.36	638.57	735.36
Total Assets	22,977.77	23,069.65	22,889.67	22,977.77	22,889.67
Less: Segment Liabilities					
(a) Investment	360.47	304.59	416.76	360.47	416.76
(b) Networking Products	3,163.85	3,506.37	3,842.00	3,163.85	3,842.00
(c) Un-allocated	112.80	276.81	331.34	112.80	331.34
Total Liabilities	3,637.12	4,087.77	4,590.10	3,637.12	4,590.10
Total Capital employed	19,340.65	18,981.88	18,299.57	19,340.65	18,299.57

11 Figures of the last quarter of the year are the balancing figures between audited figures in respect of the financial years and unaudited published year to date figures upto third quarter of the respective financial year.

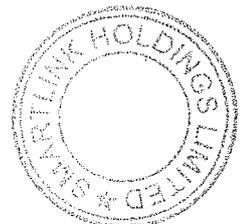
12 The figures for the previous year/ periods have been reclassified/ regrouped wherever necessary to conform to current year / periods presentation.

For and on behalf of the Board of Directors
of SMARTLINK HOLDINGS LIMITED


K. R. Naik

Executive Chairman

DIN : 00002013



Place : Verna-Goa
Date : June 30, 2021



Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Smartlink Holdings Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of Smartlink Holdings Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended March 31, 2021, ('the Statement') attached herewith, 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 Regulations').

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

(i) include the annual financial results of the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Digisol Systems Limited	Wholly Owned Subsidiary
2	Synegra EMS Limited	Wholly Owned Subsidiary
3	Telesmart SCS Limited	Subsidiary

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to Note 8 to the accompanying consolidated Statement, which states that management has made an assessment of the impact of COVID-19 on the Group's operations, financial performance and position as at and for the year ended March 31, 2021 and has concluded that no impact is required to be recognised in the consolidated financial results. Accordingly, no adjustments have been made to the consolidated financial results.

Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, 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) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent possible.

Other Matters

The Statement include the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition



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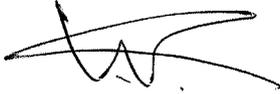
& Associates

Chartered Accountants

and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

For MSKA & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Darryl Frank
Partner
Membership No.: 104096
UDIN: 21104096AAAAKG2665



Place: Verna, Goa
Date: June 30, 2021