

NIEL:SCY:2026:

14th August, 2026**BSE Limited**

Floor 25, P J Towers,
Dalal Street, Fort, MUMBAI – 400 001
Scrip Code: 519136

National Stock Exchange of India Ltd.

Exchange Plaza, Bandra - Kurla Complex,
Bandra (East), MUMBAI – 400 051
Securities Symbol – NAHARINDUS

**Sub: Outcome of Board Meeting and Disclosure pursuant to Regulation 30 of
SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company in its Meeting held on 14th August, 2026, have inter-alia, transacted the following businesses:

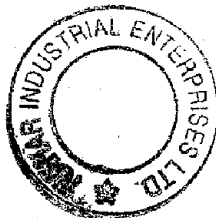
- i) Considered and approved Un-audited Financial Results (Standalone & Consolidated) for the Quarter ended on 30th June, 2026 along with Independent Auditors Review Reports thereon issued by M/s. K.R. Aggarwal & Associates, Chartered Accountants, Statutory Auditors of Company. Copies of the same are attached with this letter as "Annexure-A".
- iii) The 42nd Annual General Meeting of the Company will be held on Tuesday, the 29th day of September, 2026 at 11.45 a.m. through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

The meeting commenced at 2.45 P.M. and concluded at 4.00 P.M.
You are requested to take note of the same.

Thanking you,
Yours faithfully,

For NAHAR INDUSTRIAL ENTERPRISES LIMITED


Mukesh Sood
(Company Secretary and
Compliance Officer)
ICSI Membership No. FCS-3625



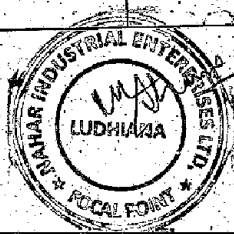
Regd. & Admn. Office : Focal Point, Ludhiana - 141 010 (INDIA)
 Phones : 0091-161-2672590 to 91, 5064200 Fax : 0091-161-2674072, 5083213
 E-mail : nilldh@owmnahar.com; Website : www.owmnahar.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Income From Operations				
	a) Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
	b) Other Operating Income	165.46	105.70	90.45	486.49
	Total Income from operations (a+b)	31653.20	33947.39	38852.76	140844.52
	Other Income	2662.44	2198.13	1423.01	10272.13
	Total Income	34315.64	36145.52	40275.77	151116.65
2	Expenses				
	a) Cost of Materials consumed	13033.97	21395.81	18365.71	74860.49
	b) Purchase of stock-in-trade	123.59		866.90	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	3363.92	(3722.09)	4843.85	4539.46
	d) Employee benefits expense	4017.85	4718.86	4588.92	18656.46
	e) Finance Costs	1299.92	1001.21	1257.88	4311.63
	f) Depreciation and amortisation expense	1189.24	1336.63	1132.02	5035.11
	g) Power & Fuel	3298.91	3191.30	4000.94	15128.11
	h) Other Expenses	4938.53	5019.86	4666.11	19394.11
	Total Expenses (a to h)	31265.93	32941.58	39722.33	144134.58
3	Profit/(Loss) from operations before exceptional items & tax	3049.71	3203.94	553.44	6982.07
4	Exceptional Items				
5	CSR expenses-u/s 135 of Companies Act, 2013	28.46	0.89		78.89
6	Profit/(Loss) from ordinary activities before tax	3021.25	3203.05	553.44	6903.18
7	Tax expense (including Deferred tax etc.)	493.36	664.38	154.71	1506.22
8	Net Profit/(Loss) from ordinary activities after tax	2527.89	2538.67	398.73	5396.96
9	Extraordinary Items				
10	Net Profit/(Loss) for the period	2527.89	2538.67	398.73	5396.96
11	Other Comprehensive Income (net of tax)	2.69	131.19	0.48	131.60
12	Total Comprehensive Income	2530.58	2669.86	399.21	5528.56
13	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
14	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.				99451.24
15(i)	Earnings Per Share (before extraordinary items) (Basic/Diluted)	5.85	5.88	0.92	12.49
15(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted)	5.85	5.88	0.92	12.49

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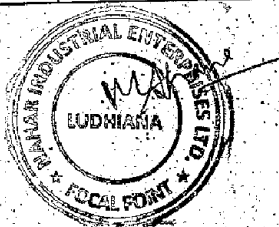
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STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026 (Un-Audited)	Preceding 3 months ended 31.03.2026 (Audited)	Corresponding 3 months ended 30.06.2025 (Un-Audited)	Previous Year ended 31.03.2026 (Audited)
1	Segment Revenue				
	a) Textile	26861.68	29990.53	31816.61	119017.67
	b) Sugar	4564.84	4105.81	6939.58	21633.80
	c) Others	61.22	0.53	8.22	74.74
	Total	31487.74	34096.87	38764.41	140726.21
	Less: Inter Segment Revenue		255.18	2.10	368.18
	Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
2	Segment Results				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	2293.09	2422.88	229.59	2505.12
	b) Sugar	810.96	1415.49	962.91	3624.61
	c) Others	1245.58	366.78	618.82	5163.97
	Total	4349.63	4205.15	1811.32	11293.70
	Less: Finance Costs	1299.92	1001.21	1257.88	4311.63
	Total Profit/(Loss) before tax	3049.71	3203.94	553.44	6982.07
3	Segment Assets				
	a) Textile	108553.70	112626.01	111533.95	112626.01
	b) Sugar	12645.16	13514.44	11055.23	13514.44
	c) Other (unallocable)	84694.81	63113.97	49407.00	63113.97
	Total	205893.67	189254.42	171996.18	189254.42
4	Segment Liabilities				
	a) Textile	44659.53	36222.83	40276.81	36222.83
	b) Sugar	5404.87	7109.91	6820.94	7109.91
	c) Other (unallocable)	3959.47	3250.38	2474.89	3250.38
	Total	54023.87	46583.12	49572.64	46583.12
5	Capital Employed				
	(Segment assets - Segment Liabilities)				
	a) Textile	63894.17	76403.18	71257.14	76403.18
	b) Sugar	7240.29	6404.53	4234.29	6404.53
	c) Other (unallocable)	80735.34	59863.59	46932.11	59863.59
	Total	151869.80	142671.30	122423.54	142671.30

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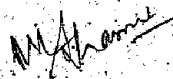
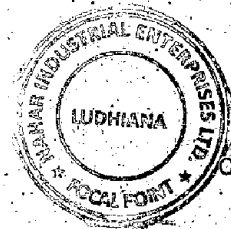
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- Notes:** 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th August, 2026.
2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
3. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. There was no casualty and injury to life and the affected godown and the stocks stored therein are adequately insured. No impact on the production/operations.
4. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.
5. Previous period's figures have been regrouped/rearranged wherever considered necessary.
6. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED

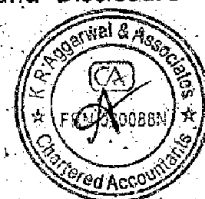
Navdeep Sharma
Director
DIN : 00454285Place: Ludhiana
Dated: 14th August, 2026

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the company") for the Quarter ended 30th June, 2026 ("the statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure



KR AGGARWAL & ASSOCIATES

Chartered Accountants

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Cemetary Road, Near Fountain Chowk,
Ludhiana (Punjab) - 141001

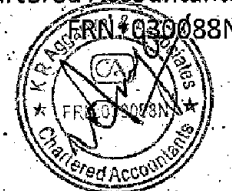


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Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R AGGARWAL & ASSOCIATES

Chartered Accountants



Place: Ludhiana

Date: 14th August, 2026

UDIN: 26544757SAKIXZ4037

Vivek Aneja

(Partner)

Membership No. 544757

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4

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026 (Un-Audited)	Preceding 3 months ended 31.03.2026 (Audited)	Corresponding 3 months ended 30.06.2025 (Un-Audited)	Previous Year ended 31.03.2026 (Audited)
1	Income From Operations				
	a) Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
	b) Other Operating Income	165.46	105.70	90.45	486.49
	Total Income from operations (a+b)	31653.20	33947.39	38852.76	140844.52
	Other Income	2617.77	2158.16	1411.88	9951.69
	Total Income	34270.97	36105.55	40264.64	150796.21
2	Expenses				
	a) Cost of Materials consumed	13033.97	21395.81	18365.71	74860.49
	b) Purchase of stock-in-trade	123.59		866.90	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	3363.92	(3722.09)	4843.85	4539.46
	d) Employee benefits expense	4017.85	4718.86	4588.92	18656.46
	e) Finance Costs	1299.92	1001.21	1257.88	4311.83
	f) Depreciation and amortisation expense	1189.24	1336.63	1132.02	5035.11
	g) Power & Fuel	3298.91	3191.30	4000.94	15128.11
	h) Other Expenses	4938.53	5019.86	4666.11	19394.11
	Total Expenses (a to h)	31265.93	32941.58	39722.33	144134.58
3	Profit/(Loss) from operations before tax	3005.04	3163.97	542.31	6661.63
4	Share of profit/(loss) of associate	17.81	(4.71)	27.80	81.05
5	Profit/(Loss) from operations before exceptional items & tax	3022.85	3159.26	570.11	6742.68
6	Exceptional Items				
7	CSR expenses u/s 135 of Companies Act, 2013	28.46	0.89		78.89
8	Profit/(Loss) from ordinary activities before tax	2994.39	3158.37	570.11	6663.79
9	Tax expense (including Deferred tax etc.)	496.89	661.28	161.00	1529.51
10	Net Profit/(Loss) from ordinary activities after tax	2497.50	2497.09	409.11	5134.28
11	Extraordinary Items				
12	Net Profit/(Loss) for the period	2497.50	2497.09	409.11	5134.28
13	Other Comprehensive Income (net of tax)	2.69	131.19	0.48	131.60
14	Total Comprehensive Income	2500.19	2628.28	409.59	5265.88
15	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
16	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.				99959.04
17(i)	Earnings Per Share (before extraordinary items) (Basic/Diluted)	5.78	5.78	0.95	11.88
17(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted)	5.78	5.78	0.95	11.88

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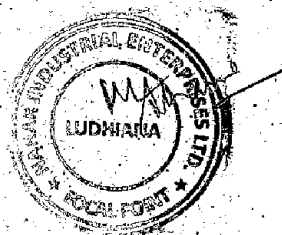
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CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	a) Textile	26861.68	29990.53	31816.61	119017.67
	b) Sugar	4584.84	4105.81	6939.58	21633.80
	c) Others	61.22	0.53	8.22	74.74
	Total	31487.74	34096.87	38764.41	140726.21
	Less: Inter Segment Revenue	-	255.18	2.10	368.18
	Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
2	Segment Results				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	2293.09	2422.88	229.59	2301.44
	b) Sugar	810.96	1415.49	962.91	3624.61
	c) Others	1200.91	326.81	607.69	5047.21
	Total	4304.96	4165.18	1800.19	10973.26
	Less: Finance Costs	1299.92	1001.21	1257.88	4311.63
	Share of profit/(loss) of associate	17.81	(4.71)	27.80	81.05
	Total Profit/(Loss) before tax	3022.85	3159.26	570.11	6742.68
3	Segment Assets				
	a) Textile	108553.70	112626.01	111533.95	112626.01
	b) Sugar	12645.16	13514.44	11055.23	13514.44
	c) Other (unallocable)	85444.40	63880.42	50299.00	63880.42
	Total	206643.26	190020.87	172888.18	190020.87
4	Segment Liabilities				
	a) Textile	44659.53	36222.83	40276.81	36222.83
	b) Sugar	5404.87	7109.91	6820.94	7109.91
	c) Other (unallocable)	4040.71	3320.47	2403.53	3320.47
	Total	54105.11	46653.21	49501.28	46653.21
5	Capital Employed				
	(Segment assets - Segment Liabilities)				
	a) Textile	63894.17	76403.18	71257.14	76403.18
	b) Sugar	7240.29	6404.53	4234.29	6404.53
	c) Other (unallocable)	81403.69	60559.95	47895.47	60559.95
	Total	152538.15	143367.66	123386.90	143367.66

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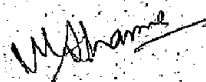


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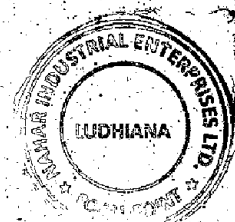
- Notes:** 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th August, 2026.
2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
3. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.
4. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. There was no casualty and injury to life and the affected godown and the stocks stored therein are adequately insured. No impact on the production/operations.
5. Previous period's figures have been regrouped/rearranged wherever considered necessary.
6. The above financial results have been consolidated in respect of Associate Companies and wholly owned subsidiary companies pursuant to the requirement of section 129 (3) of the Companies Act, 2013.
7. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED



Navdeep Sharma
Director
DIN : 00454285

Place: Ludhiana
Dated: 14th August, 2026



KR AGGARWAL & ASSOCIATES

Chartered Accountants

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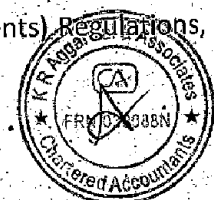
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors of
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and share of net profit/ loss after tax of its associate companies for the Quarter ended 30th June, 2026 ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



KR AGGARWAL & ASSOCIATES

Chartered Accountants

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4. The Statement includes the results of the following entities:

NAME OF THE ENTITY	RELATIONSHIP
JLO Reality Private Limited	Wholly Owned Subsidiary
AKO Schools Private Limited	Wholly Owned Subsidiary
JLO Commercial Ventures Limited	Wholly Owned Subsidiary
NIEL Gorakhpur Logipark Private Limited	Wholly Owned Subsidiary
Creative Logipark Private Limited	Wholly Owned Subsidiary
Vardhman Investment Limited	Associate
J.L Growth Fund Ltd.	Associate
Atam Vallabh Financier Limited	Associate
OWM Renew LLP	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, 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. We did not review the I-GAAP interim financial results of one of the associates i.e. J.L. Growth Fund Limited, whose interim financial results reflect the company's share of I-GAAP Profit after tax of Rs. 2.00 lacs as considered in the Consolidated Ind AS Financial Results. These interim financial results have been reviewed by the other auditor whose report has been furnished to us by the management and our conclusion on the statement insofar as it relates to the amounts and disclosures included in respect of the associate is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.



KR AGGARWAL & ASSOCIATES

Chartered Accountants

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

For K R AGGARWAL & ASSOCIATES

Chartered Accountants



Place: Ludhiana

Date: 14th August, 2026

UDIN: 26544757KNCQSP7789

Vivek Aneja

(Partner)

Membership No. 544757