

3<sup>rd</sup> September, 2025

To,

**National Stock Exchange**

Exchange Plaza,

Plot No. C/1, G Block,

Bandra (E), Mumbai-400051

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai-400001

**(NSE Scrip Code: SPMLINFRA)**

**(BSE Scrip Code: 500402)**

**Sub: Submission of Newspaper Advertisement under Reg. 47 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sirs,

With reference to the captioned subject and in terms of Regulation 47 of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015, read with Rule 20 of the Companies (Management and Administration) Rules, 2020 as amended please find extract of the Newspaper Advertisement published in the Business Standard English edition and Arthik Lipi Bengali edition on 3<sup>rd</sup> September, 2025 advertisement for publication of Notice of the 44<sup>th</sup> Annual General Meeting of the Company to be held on Wednesday, 24<sup>th</sup> September, 2025 at 1:00 p.m. (IST) through Video Conferencing / Other Audio Visual Means only along with the Remote e-voting information and book closure.

An extract of the aforesaid advertisement is enclosed for your reference.

Kindly take the above on record.

Thanking you,

**For SPML Infra Limited**

Swati

Agarwal

Digitally signed by  
Swati Agarwal  
Date: 2025.09.03  
13:00:11 +05'30'

**Swati Agarwal**

**Company Secretary**

Encl: a/a

# The good and simple tax?



ILLUSTRATION: ANITA MISHRA

ABHISHEK ANAND, VARUN BALOTIA, PRAVEEN RAVI, NAUNERAJ SHARMA AND ARVIND SUBRAMANIAN

Today, the GST Council meets to undertake long-overdue reforms to rationalise the goods and services tax (GST), focusing on eliminating two high-rate slabs (12 and 18 per cent). This article visually summarises the 14 prior tables, how the simple GST is, which leads to serious but under-recognised problems of arbitrary and coercive implementation, evasion, mis-classification, corruption, and adversely affects the ease of doing business.

Table 1 shows that today, contrary to popular belief, there are almost 45 distinct rates compared to the standard five slabs. Most of the multiplicity comes from the cesses, but some also from non-standard slabs.

Table 2 identifies four kinds of complexity: Duty inversion, arbitrary classification, value-based rates, and end-use and input-based rates, each with its distinctive pathologies.

Just to convey a sense of the anomalies to rectify, consider two: In Table 1, look at the bonodlogue for buyers of personal yachts and jets. In Table 2, look at the paratha-pizza-pappadom-popcorn puzzles!

Author affiliations: Madras Institute for Development Studies, Institute for Effective Governance of Indian States, private consultant, and Peterson Institute of International Economics, respectively

Table 1. Multiplicity of rates

Slab	Total rate (GST + cess)	Products
0%	0% + 0%	Exempt goods
0.10%	0.1% + 0%	Imitation jewellery (exports)
0.25%	0.25% + 0%	Precious stones
1%	1% without ITC	Housing > 465 lakh
1.5%	1.5% + 0%	Affordable housing
3%	3% + 0%	Precious metals/jewellery
5%	5% + 0%	Goods of mass consumption and basic necessities
5%	5% + ₹400/tonne	Coal & solid fuels
5%	5% (no ITC)	Hotels < ₹7,500, standalone restaurants, housing > ₹45 lakh
7.5%	7.5% + 0%	Non-affordable housing
12%	12% + 0%	Processed foods, tractors
18%	18% (no ITC)	Parathas
18%	18% + 0%	Capital goods, industrial machinery, common goods
28%	28% + 0%	Cement, tyres, vehicles
28%	28% + 1%	Small petrol/CNG cars
28%	28% + 3%	Small diesel cars, bikes > 350cc, yachts/private aircraft
28%	28% + 12%	Aerated/caffeinated drinks
28%	28% + 15%	Larger vehicles, hybrids
28%	28% + 17%	Small cars
28%	28% + 20%	Large cars
28%	28% + 22%	SUVs
28%	28% + ₹0.08/unit	Unbranded smoking tobacco
28%	28% + ₹0.12/unit	Unbranded hookah tobacco
28%	28% + ₹0.14/unit	Cut tobacco
28%	28% + ₹0.28/unit	Branded smoking tobacco
28%	28% + ₹0.32/unit	Pan masala
28%	28% + ₹0.36/unit	Unmanufactured tobacco
28%	28% + ₹0.43/unit	Other tobacco products
28%	28% + ₹0.56/unit	Khaini, scented tobacco
28%	28% + ₹0.61/unit	Guthka
28%	28% + ₹0.69/unit	Smoking mixtures
28%	28% + ₹2.07/60,000	Cigarettes < 65 mm
28%	28% + ₹2.74/1,000	Cigarettes 65-70 mm
28%	28% + ₹3.66/60,000	Cigarettes 70-75 mm
28%	28% + ₹4.06/6,000	Cigarettes (substitutes)
28%	28% + 21% or ₹4,70/1,000	Cigar/cigarettes
28%	28% + 36% + ₹4,70/1,000	Other cigarettes
28%	28% + 12.5% or ₹4,06/6,000	Cigarillos/substitutes
28%	28% + cess (vehicle)	Vehicle parts/bodyies
28%	28% + cess (imports)	Imported personal articles
Composition 1%	(turnover)	Manufacturers/traders (< ₹15 crore)
Composition 5%	(turnover)	Restaurants (no alcohol (< ₹15 crore))
Composition 6%	(turnover)	Other service providers (< ₹50 lakh)

Table 2. Complexity

Product description	Total rate	Economic impact
<b>1. DUTY INVERSION</b>		
Apparel	Inputs at 12%/18% vs finished fabrics/clothing at 5%/12%	An inverted duty structure means firms pay more tax on parts than on the product itself. Their money gets stuck in refunds, margins and liquidity shrink, and discourages value addition
Footwear	Inputs at 18% vs final footwear at 5% (< ₹1,000)	
Tractor	Components at 18% vs final good at 12%	
Fertiliser	Inputs at 12-18% vs fertiliser at 5%	
Pharmaceuticals	APIs/intermediates at 18% vs final drugs at 5% or 12%	
Vegetable oil	Inputs at 12-18% vs edible oil at 5%	
<b>2. ARBITRARY CLASSIFICATION</b>		
Basic foods (unbranded/branded)	0% / 5%	Opens the door to mis-labelling, mis-classification and evasion, distorts business and consumer choices, and saps confidence in the tax system
Popcorn (loose/packaged/karamel)	5% / 12% / 18%	
Indian flat breads (roti, chapati/paratha)	5% / 18%	
Pizza ingredients (base, toppings, cheese)	5% / 18% / 12%	
Khakhra/pappadam	5% / 0%	
Smoking tobacco (unbranded/branded)	36%/56%	
Hookah tobacco (unbranded/branded)	40%/64%	
Pan masala (without tobacco/with tobacco)	60%/89%	
Motor vehicles (EVs/small cars/SUVs)	5%-50%	
Precious metals & jewellery	0.25%-3%	
Diamonds & semi-precious stones	0.25%-1.5%	
Sugar confectionery (traditional/non-traditional)	5% / 18%	
Imitation jewellery (export/job work)	0.1%-1.5%	
<b>3. VALUE-BASED RATES</b>		
Apparel (< ₹1,000) / ₹1,000	5% / 12%	Tax diff pushes firms to game prices and invoices, distorting markets, draining revenue, and undermining efficiency. Fined nominal values also leads to erosion of tax base. Opens the door to harassment
Cotton quilts (< ₹1,000) / ₹1,000	5% / 12%	
Footwear (< ₹1,000) / ₹1,000	12% / 18%	
Handmade shawl (< ₹1,000) / ₹1,000	5% / 12%	
Television sets (< 32 inches) / > 32 inches	18% / 28%	
Housing (< ₹45 lakh) / > ₹45 lakh	1% / 5%	
Hotel accommodation (< ₹7,500) / > ₹7,500	12% / 18%	
Restaurants within hotels (< ₹7,500) / > ₹7,500	5% / 18%	
Cinema tickets (< ₹100) / > ₹100	12% / 18%	
<b>4. END-USE OR INPUT-BASED CLASSIFICATION</b>		
Chemical fertiliser (agronon-agro)	5% / 18%	End-use or input-based GST rates make implementation harder, open the door to evasion and misclassification, and lead to compliance disputes
Ethanol (fuel blending / other uses)	5% / 18%	
IT rights (IT software / other goods)	18% / 12%	
Toys (non-electronic / electronic)	12% / 18%	
Furniture (bamboo-cane / wood-metal-plastic)	12% / 18%	
Man-made fibres	12% / 18%	
Leather sports gloves / leather apparel	12% / 18%	

## SPML SPML INFRA LIMITED

Registered Office: 22, Camas Street, Block-A, 3rd Floor, Kolkata-700016

### NOTICE OF THE 44<sup>th</sup> ANNUAL GENERAL MEETING, REMOTE E-VOTING INFORMATION AND BOOK CLOSURE

NOTICE is hereby given that the 44<sup>th</sup> Annual General Meeting (AGM) of the Company will be held on Wednesday, 24<sup>th</sup> September, 2025, through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) to transact the business, as set out in the Notice of the AGM.

Pursuant to the Ministry of Corporate Affairs (the "MCA") via its General Circular No. 14/2020 dated 08<sup>th</sup> April, 2020, General Circular No. 17/2020 dated 13<sup>th</sup> October, 2020, General Circular No. 29/2020 dated 05<sup>th</sup> March, 2021, General Circular No. 22/2022 dated June 15, 2022, General Circular No. 33/2022 dated September 23, 2022, General Circular No. 38/2022 dated December 31, 2022, General Circular No. 02/2023 dated January 13, 2023, General Circular No. 02/2023 dated June 27, 2023, General Circular No. 10/2023 dated December 14, 2023, General Circular No. 02/2024 dated May 05, 2024, General Circular No. 11/2024 dated February 28, 2024, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 02/2024 dated 18<sup>th</sup> September, 2024 (hereinafter, collectively referred to as the "MCA Circulars") read with SEBI Circular No. SEBI/HO/CFD/CMD/IR/2020/079 dated May 12, 2020, Circular No. SEBI/HO/CFD/CMD/IR/2021/111 dated January 27, 2021, Circular No. SEBI/HO/CFD/CMD/IR/2022/262 dated May 13, 2022, Circular No. SEBI/HO/CFD/CMD/IR/2023/234 dated January 18, 2023, Circular No. SEBI/HO/CFD/CMD/IR/2023/234 dated January 18, 2023, Circular No. SEBI/HO/CFD/CMD/IR/2023/234 dated October 07, 2023 and Circular No. SEBI/HO/CFD/CMD/IR/2024/133 dated October 03, 2024 has allowed members to conduct their AGM through Video Conferencing (VC) or Other Audio-Visual Means (OAVM), thereby, dispensing with the requirement of physical presence of the members at the AGM.

In compliance with aforementioned Circulars, the 44<sup>th</sup> AGM of the Company will be held on Wednesday, 24<sup>th</sup> September, 2025 at 10:00 AM through Video Conferencing (VC) or Other Audio-Visual Means (OAVM). Further, electronic copy of Annual Report for FY 2024-25 and Notice of AGM shall be sent on Tuesday, 23<sup>rd</sup> September, 2025 to all the Members, whose email IDs are registered with the Company's Depository Participant.

The Annual Report for FY 2024-25 and Notice of the 44<sup>th</sup> AGM of the Company is available and can be downloaded from the Company's website www.spml.in, and on Stock Exchange website, National Stock Exchange of India and BSE Limited at www.nseindia.com and www.bseindia.com respectively.

Members holding shares either in physical form or dematerialized form, as on the cut-off date, i.e. Friday, 17<sup>th</sup> day of September, 2025 may cast their vote electronically on the business as set out in the Notice of AGM through electronic voting system of National Securities Depository Limited (remote voting). All the Members are hereby informed that:

- The business, as set out in the Notice of AGM, may be transacted through remote e-voting or voting system at the AGM.
- The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 18<sup>th</sup> September, 2025 to Wednesday, 24<sup>th</sup> September, 2025 (both days inclusive) for the purpose of the AGM.
- The remote e-voting shall commence on Sunday, 21<sup>st</sup> September, 2025 at 00:00 AM (IST) and end on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).
- The cut-off date for determining the eligibility to vote by remote e-voting or voting system at the AGM shall be Friday, 17<sup>th</sup> day of September, 2025.
- Any person who acquires shares of the Company and become a Member of the Company after the dispatch of the Notice of AGM and holding shares as on cut-off date, i.e. Wednesday, 17<sup>th</sup> day of September, 2025 may obtain the login ID and password by sending a request to [investor@spml.in](mailto:investor@spml.in) or [sharetransfer@spml.in](mailto:sharetransfer@spml.in). However, if a person is already registered with NSDL for e-voting then the existing user ID and password can be used for casting the vote.
- Members may note that:
  - the remote e-voting module shall be disabled by NSDL after 5:00 PM IST on 23<sup>rd</sup> September, 2025 and once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently;
  - the facility for voting electronically will be made available during the AGM;
  - the Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but will not be entitled to cast their vote again;
  - a person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date shall be entitled to attend the facility of remote e-voting and also attend the AGM;
  - the detailed procedure and instruction for remote e-voting and e-voting during the AGM are given in the Notice of the Annual General Meeting.

For SPML Infra Limited, Swati Agarwal (Company Secretary)

## THE DHANALAKSHMI MILLS LIMITED

Registered Office: 130, B.S. SUNDARARAM ROAD, TIRUPUR, -641 003

### NOTICE FOR THE ATTENTION OF SHAREHOLDERS OF THE DHANALAKSHMI MILLS LIMITED

Pursuant to Ministry of Corporate Affairs (the "MCA") via its various circulars issued, kindly take note that the Company has convened the 33<sup>rd</sup> Annual General Meeting (33<sup>rd</sup> AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) to transact the business, as set out in the Notice of the AGM. The 33<sup>rd</sup> AGM will be held on Wednesday, 24<sup>th</sup> September, 2025 at 11:30 AM, through video conferencing (VC) and further that Notice of 33<sup>rd</sup> AGM, Annual Report and other reports/documents (AGM documents) shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).

Members holding shares either in physical form or dematerialized form, as on the cut-off date, i.e. Friday, 17<sup>th</sup> day of September, 2025 may cast their vote electronically on the business as set out in the Notice of AGM through electronic voting system of National Securities Depository Limited (remote voting). All the Members are hereby informed that:

- The business, as set out in the Notice of AGM, may be transacted through remote e-voting or voting system at the AGM.
- The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 18<sup>th</sup> September, 2025 to Wednesday, 24<sup>th</sup> September, 2025 (both days inclusive) for the purpose of the AGM.
- The remote e-voting shall commence on Sunday, 21<sup>st</sup> September, 2025 at 00:00 AM (IST) and end on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).
- The cut-off date for determining the eligibility to vote by remote e-voting or voting system at the AGM shall be Friday, 17<sup>th</sup> day of September, 2025.
- Any person who acquires shares of the Company and become a Member of the Company after the dispatch of the Notice of AGM and holding shares as on cut-off date, i.e. Wednesday, 17<sup>th</sup> day of September, 2025 may obtain the login ID and password by sending a request to [investor@spml.in](mailto:investor@spml.in) or [sharetransfer@spml.in](mailto:sharetransfer@spml.in). However, if a person is already registered with NSDL for e-voting then the existing user ID and password can be used for casting the vote.

Members may note that:

- the remote e-voting module shall be disabled by NSDL after 5:00 PM IST on 23<sup>rd</sup> September, 2025 and once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently;
- the facility for voting electronically will be made available during the AGM;
- the Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but will not be entitled to cast their vote again;
- a person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date shall be entitled to attend the facility of remote e-voting and also attend the AGM;
- the detailed procedure and instruction for remote e-voting and e-voting during the AGM are given in the Notice of the Annual General Meeting.

For SPML Infra Limited, Swati Agarwal (Company Secretary)

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For SPML Infra Limited, Swati Agarwal (Company Secretary)

For SPML Infra Limited, Swati Agarwal (Company Secretary)

For I Secure Credit & Capital Services Limited, Grahma Shevill (Company Secretary and Compliance Officer)

## SHIVA MILLS LIMITED

Registered Office: 249-A, Bye-Pass Road, Mettupalayam Road, Coimbatore - 641 043

### NOTICE TO SHAREHOLDERS

Special Window for re-logging of Transfer requests of Physical Shares

Pursuant to SEBI Circular No. SEBI/HO/MRSD/MISRD-Pd/P/CF/2025/97 dated 2<sup>nd</sup> July 2025, shareholders are informed that, a special window is opened only for re-logging of transfer deeds, lodged prior to 1<sup>st</sup> April, 2019, and which were rejected/returned/attended to, due to deficiency in the documents/process/otherwise. This facility of re-logging will be available from 7<sup>th</sup> July, 2025 to 6<sup>th</sup> January, 2026. The shares re-logged for transfer will be processed only in dematerialized form during this window. Shareholders may approach for re-logging of such shares with the Company/RTA to the below contact details:

Registrar and Transfer Agent: M/s. MUGF Intima India Private Limited (Formerly Link Intime India Private Limited), Surya 35, Mayflower Avenue, Behind Santini Nagar, Sowripalayam Road, Coimbatore - 641028. Company: Shiva Mills Limited, P.O. 249-A, Bye-Pass Road, Mettupalayam Road, Coimbatore - 641043. For SHIVA MILLS LIMITED, COMPANY SECRETARY

NEWMALAYAM STEEL LIMITED (Formerly known as Newmalayam Steel Private Limited) Registered Office: 2, 45&A, 2, 45&B, Malappuram P. O. Mala, Thrissur, Kerala, India, 690732. For SHIVA MILLS LIMITED, COMPANY SECRETARY

### NOTICE OF 97<sup>th</sup> ANNUAL GENERAL MEETING AND REMOTE E-VOTING INFORMATION

Pursuant to Section 103 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014

Notice is hereby given that the 97<sup>th</sup> Annual General Meeting (AGM) of the Members of Newmalayam Steel Limited (Formerly known as Newmalayam Steel Private Limited) will be held on Friday, 26<sup>th</sup> September, 2025 at 03:30 PM, through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) to transact the business, as set out in the Notice of the AGM. The AGM will be held on Friday, 26<sup>th</sup> September, 2025 at 03:30 PM, through video conferencing (VC) and further that Notice of 97<sup>th</sup> AGM, Annual Report and other reports/documents (AGM documents) shall be sent to all the Members of the Company by email on Thursday, 25<sup>th</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Thursday, 25<sup>th</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Thursday, 25<sup>th</sup> September, 2025 at 05:00 PM (IST).

Members holding shares either in physical form or dematerialized form, as on the cut-off date, i.e. Friday, 17<sup>th</sup> day of September, 2025 may cast their vote electronically on the business as set out in the Notice of AGM through electronic voting system of National Securities Depository Limited (remote voting). All the Members are hereby informed that:

- The business, as set out in the Notice of AGM, may be transacted through remote e-voting or voting system at the AGM.
- The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 18<sup>th</sup> September, 2025 to Wednesday, 24<sup>th</sup> September, 2025 (both days inclusive) for the purpose of the AGM.
- The remote e-voting shall commence on Sunday, 21<sup>st</sup> September, 2025 at 00:00 AM (IST) and end on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).
- The cut-off date for determining the eligibility to vote by remote e-voting or voting system at the AGM shall be Friday, 17<sup>th</sup> day of September, 2025.
- Any person who acquires shares of the Company and become a Member of the Company after the dispatch of the Notice of AGM and holding shares as on cut-off date, i.e. Wednesday, 17<sup>th</sup> day of September, 2025 may obtain the login ID and password by sending a request to [investor@spml.in](mailto:investor@spml.in) or [sharetransfer@spml.in](mailto:sharetransfer@spml.in). However, if a person is already registered with NSDL for e-voting then the existing user ID and password can be used for casting the vote.

## PALASH SECURITIES LIMITED

Registered Office: P.O. HARGOND, DIST. SITAPUR (UP) PIN - 201 121

### NOTICE OF THE 11<sup>th</sup> ANNUAL GENERAL MEETING, REMOTE E-VOTING AND BOOK CLOSURE

Notice is hereby given that the 11<sup>th</sup> Annual General Meeting (AGM) of Palash Securities Limited (the "Company") will be convened on Wednesday, September 24, 2025 at 11:00 AM (IST), through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) to transact the business, as set out in the Notice of the AGM. The AGM will be held on Wednesday, September 24, 2025 at 11:00 AM, through video conferencing (VC) and further that Notice of 11<sup>th</sup> AGM, Annual Report and other reports/documents (AGM documents) shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST). The AGM documents shall be sent to all the Members of the Company by email on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).

Members holding shares either in physical form or dematerialized form, as on the cut-off date, i.e. Friday, 17<sup>th</sup> day of September, 2025 may cast their vote electronically on the business as set out in the Notice of AGM through electronic voting system of National Securities Depository Limited (remote voting). All the Members are hereby informed that:

- The business, as set out in the Notice of AGM, may be transacted through remote e-voting or voting system at the AGM.
- The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 18<sup>th</sup> September, 2025 to Wednesday, 24<sup>th</sup> September, 2025 (both days inclusive) for the purpose of the AGM.
- The remote e-voting shall commence on Sunday, 21<sup>st</sup> September, 2025 at 00:00 AM (IST) and end on Tuesday, 23<sup>rd</sup> September, 2025 at 05:00 PM (IST).
- The cut-off date for determining the eligibility to vote by remote e-voting or voting system at the AGM shall be Friday, 17<sup>th</sup> day of September, 2025.
- Any person who acquires shares of the Company and become a Member of the Company after the dispatch of the Notice of AGM and holding shares as on cut-off date, i.e. Wednesday, 17<sup>th</sup> day of September, 2025 may obtain the login ID and password by sending a request to [investor@spml.in](mailto:investor@spml.in) or [sharetransfer@spml.in](mailto:sharetransfer@spml.in). However, if a person is already registered with NSDL for e-voting then the existing user ID and password can be used for casting the vote.

For Palash Securities Limited, Vikram Kumar Mishra (Company Secretary)

For Palash Securities Limited, Vikram Kumar Mishra (Company Secretary)

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For Palash Securities Limited, Vikram Kumar Mishra (Company Secretary)

For Palash Securities Limited, Vikram Kumar Mishra (Company Secretary)

