



# BOSTON COMMERCE LIMITED

(Formerly known as Boston Bio Systems Limited)

Registered office: A.828, Sun West Bank, Ashram Road P.O, Ahmedabad,  
City Taluka, Gujarat, India, 380009

CIN: L62013GJ1995PLC025476; E-mail: [bostonsystem@yahoo.com](mailto:bostonsystem@yahoo.com)

Website: [www.bostoncommercelimited.com](http://www.bostoncommercelimited.com)

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Date: 10<sup>th</sup> June, 2026

To,  
The General Manager,  
Department of Corporate Services  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001

Scrip Code: 531458  
BSE Symbol: BOSTON

Subject: Revised Outcome of Board Meeting held on 10<sup>th</sup> June, 2026

Reference: Submission of Audited Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

In continuation of the Outcome of the Board Meeting submitted on 10<sup>th</sup> June, 2026 and pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that there was a clerical/typographical error in the earlier announcement.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it was inadvertently points in the that the Declaration of Unmodified Opinion was enclosed. However, the Statutory Auditors have issued a Modified/Qualified Opinion in their Audit Report. Accordingly, we are enclosing the Statement of Impact of Audit Qualifications along with the Financial Results for the year ended 31st March, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the revised attachments:

A. Audited Standalone Financial Results for the quarter and year ended 31st March, 2026, together with the Statutory Auditors' Report containing modified/qualified opinion thereon.

B. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 regarding the Audit Report issued by M/s Sunit M Chhatbar & Co., Chartered Accountants.



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“We hereby declare that the Statutory Auditors, M/s Sunit M Chhatbar & Co., Chartered Accountants, have issued an Audit Report with modified opinion on the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, and the Statement of Impact of Audit Qualifications is enclosed herewith.”

You are requested to take the above information on record and acknowledge receipt of the same.

Thanking You.

**For and on behalf of**  
**Boston Commerce Limited**  
**(Formerly known as Boston Bio Systems Limited)**

**Ghanshyam Dhananjay Gavali**  
**Managing Director**  
**DIN: 03343352**

**BOSTON COMMERCE LIMITED**  
(Formerly Known as Boston Bio Systems Limited)  
CIN: L62013GJ1995PLC025476

Registered Office: A.828, Sun West Bank, Ashram Road, Ashram Road P.O,  
Ahmedabad, City Taluka, Gujarat-380009, India

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

Sl. No.	Particulars	(Rs. in lakhs)				
		Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited	
1	<b>Income</b>					
	a) Revenue from operations	-	5.85	19.25	48.37	19.25
	b) Other income	-	-	-	-	-
	<b>Total income</b>	-	5.85	19.25	48.37	19.25
2	<b>Expenses</b>					
	a) Purchase of stock in trade	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-
	c) Employee benefits expense	14.48	-	-	14.48	-
	d) Finance costs	3.48	3.48	-	15.42	-
	e) Depreciation and amortisation expense	59.23	-	-	59.23	-
	f) Other expenses	-	-	-	-	-
	<b>Total expenses</b>	649.60	3.81	68.30	676.85	73.98
3	<b>Profit / (Loss) before exceptional Items and tax (1-2)</b>	726.79	7.29	68.30	765.98	73.98
4	Exceptional items	(726.79)	(1.44)	(49.05)	(717.61)	(54.73)
5	<b>Profit / (Loss) before tax (3-4)</b>	-	-	-	-	-
6	<b>Tax expense</b>	(726.79)	(1.44)	(49.05)	(717.61)	(54.73)
	a) Current tax	(2.67)	-	-	-	-
	b) Deferred tax	-	-	-	-	-
7	<b>Profit / (Loss) after Tax (5-6)</b>	-	-	-	-	-
8	<b>Other comprehensive income</b>	(724.11)	(1.44)	(49.05)	(717.61)	(54.73)
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	<b>Total other comprehensive income / (loss) for the year</b>	-	-	-	-	-
9	<b>Total comprehensive income / (loss) for the period/year (7+8)</b>	(724.11)	(1.44)	(49.05)	(717.61)	(54.73)
10	Paid up equity share capital (face value of Rs. 10 per share)	700.22	700.22	700.22	700.22	700.22
11	Other equity	-	-	-	(827.37)	(109.77)
12	<b>Earnings per equity share (face value of Rs. 10 per share)</b>					
	Basic (Rs.)	(10.34)	(0.02)	(0.70)	(10.25)	(0.78)
	Diluted (Rs.)	(10.34)	(0.02)	(0.70)	(10.25)	(0.78)

**Note:**

- The audited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 5th June, 2026. In compliance with the securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a A115 limited review of the above results has been carried out by the statutory auditors of the company.
- The audited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.
- The company has a single reportable segment for the purpose of Ind AS-108.

*Shankar*

## 4 Statement of Assets &amp; Liabilities

Particulars	(Rs. in lakhs)	
	As at 31-Mar-26 Audited	As at 31-Mar-25 Audited
<b>ASSETS:</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	-	-
Financial assets	-	579.39
Loans & advances	-	-
Other financial assets	-	-
Non-Current tax assets (Net)	-	-
Deferred tax assets	-	-
Other non-current assets	0.01	0.01
<b>Total non-current assets</b>	<b>0.01</b>	<b>579.40</b>
<b>Current assets</b>		
Inventories	-	14.48
Financial assets	-	287.84
Trade receivables	-	4.29
Cash and cash equivalents	8.45	2.50
Other financial assets	-	-
Current tax assets (Net)	-	-
Other current assets	-	-
<b>Total current assets</b>	<b>68.40</b>	<b>601.86</b>
<b>Total assets</b>	<b>76.85</b>	<b>910.97</b>
	<b>76.86</b>	<b>1,490.37</b>
<b>EQUITY AND LIABILITIES:</b>		
<b>Equity</b>		
Equity share capital	700.22	700.22
Other equity	(827.37)	(109.77)
<b>Total-Shareholders' Funds</b>	<b>(127.15)</b>	<b>590.45</b>
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	-	459.29
Lease Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>459.29</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	165.62	84.80
Lease Liabilities	-	-
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	-	-
Other financial liabilities	24.90	330.66
Other current liabilities	13.49	25.16
<b>Total - Current liabilities</b>	<b>204.01</b>	<b>440.62</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>76.86</b>	<b>1,490.37</b>

5 Statement Of Cash Flows:

Particulars	(Rs. in lakhs)	
	For the year ended	
	As at 31-Mar-26 Audited	As at 31-Mar-25 Audited
<b>Cash flow from operating activities</b>		
<b>Profit / (loss) before tax</b>		
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	(717.61)	(54.73)
Finance cost	-	-
<b>Operating cash flows before working capital changes</b>	59.23	-
Movements in working capital :	<b>(658.38)</b>	<b>(54.73)</b>
Changes in stock in trade	14.48	-
Changes in trade receivables	287.84	-
Changes in other assets and financial assets	535.95	(434.46)
Changes in Loan & Advances	579.41	-
Changes in trade payable	(305.76)	25.85
Changes in other liabilities and provisions	-	(0.02)
Changes in other financial liabilities	(11.67)	4.89
<b>Cash generated from / (used in) operations</b>	<b>441.87</b>	<b>(458.46)</b>
Income taxes paid / Refund - Net	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>441.87</b>	<b>(458.46)</b>
<b>Cash flow from investing activities:</b>		
Purchase of fixed assets, including intangible assets	-	-
Proceeds from sale of fixed assets	-	-
Investment/ (redemption) in fixed deposits	-	-
Interest received	-	-
<b>Net cash flow (used in) investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow from financing activities:</b>		
Proceeds from borrowings	(378.48)	457.48
Payment of lease liability	-	-
Repayment of Borrowings	-	-
Interest on loans	(59.23)	-
<b>Net cash flow from financing activities (C)</b>	<b>(437.71)</b>	<b>457.48</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>4.16</b>	<b>(0.98)</b>
Cash and cash equivalents at the beginning of the year	4.29	5.27
<b>Cash and cash equivalents at the end of the year</b>	<b>8.45</b>	<b>4.29</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash on hand		
Balance with banks	8.36	4.00
- in current accounts	0.09	0.29
-deposits with original maturity of less than three months	-	-
	<b>8.45</b>	<b>4.29</b>

\*The above statement of cash flow has been prepared under the 'Indirect Method'.

For and on behalf of the Board of Directors  
For BOSTON COMMERCE LIMITED  
(Formerly known as BOSTON BIO SYSTEMS LIMITED)

*Ghanshyam Dhananjay Gaval*

Ghanshyam Dhananjay Gaval  
Director  
DIN: 03343352

Place: Gujarat  
Date: 10/06/2026



# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

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

To the Board of Directors of **Boston Commerce Limited**  
(Formerly known as *Boston Bio Systems Limited*)  
**Report on the Audit of the Financial Results**

### Qualified Opinion

We have audited the accompanying standalone quarterly financial result of **Boston Commerce Limited** (*The Company*) for quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results, except for the effects of the matter described in the "**Basis for Qualified Opinion**"

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Give a true and fair view of the net loss and other financial information for the quarter ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

### Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

- During the Quarter ended 31 March 2026 (Q4), the Company has written off majority of the Assets and Liabilities appearing in the books of accounts based on the assessment and representations made by the Management. According to the Management, such balances were old, non-recoverable, non-traceable and not supported by adequate documentary evidence or confirmations. Accordingly, the said balances have been adjusted/written off in the Statement of Profit and Loss during the year. Given that these write-offs constitute a majority of the Company's total asset base; this event indicates the existence of a material uncertainty that may





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cast significant doubt on the Company's ability to continue as a going concern. Furthermore, we have received the Board Resolution passed by the Board of Directors, however, we have not been provided with the special resolution by the shareholders, to validate the authorization of such a material write-off.

- The Company has not made any payment of TDS dues during the Financial Year 2025-26 as required under the applicable provisions of the Income-tax Act, 1961.

## **Management's and Board of Director's Responsibilities for the Standalone Financial Results**

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 is also responsible for overseeing the company's financial reporting process.

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

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





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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 standalone financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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 in the standalone financial results made by the management and Board and Board of Directors.
- Conclude on the appropriateness of Management and 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 appropriateness of this assumption. 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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





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## Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026 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 which were subject to limited review by us.

For, **Sunit M Chhatbar & Co**  
Chartered Accountants  
Firm Registration No.141068W



**CA Sunit M Chhatbar**  
Proprietor  
M. No.: 166095  
UDIN : 26166095FXBREY4449

Place: Rajkot  
Date: 30/05/2026



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## Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone Financial Results)

- (i) **Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026**  
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lacs, except per share data)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lacs, except per share data)
1.	Turnover / Total income	-	-
2.	Total Expenditure	765.98	765.98
3.	Net Profit/(Loss)	(717.61)	(717.61)
4.	Earnings Per Share	(10.25)	(10.25)
5.	Total Assets	76.86	76.86
6.	Total Liabilities	204.01	204.01
7.	Net Worth	(127.15)	(127.15)
8.	Any other financial item(s) (as felt appropriate by the management)	Cash and Cash Equivalents- 8.45	Cash and Cash Equivalents- 8.45

- (ii) **Audit Qualification (each audit qualification separately):**

S. No.	Particulars	Remarks
1.	<b>Details of Audit Qualification:</b>	<ul style="list-style-type: none"><li>During the Quarter ended 31 March 2026 (Q4), the Company has written off majority of the Assets and Liabilities appearing in the books of accounts based on the assessment and representations made by the Management. According to the Management, such balances were old, non-recoverable, non-traceable and not supported by adequate documentary evidence or confirmations. Accordingly, the said balances have been adjusted/written off in the Statement of Profit and Loss during the year. Given that these write-offs constitute a majority of the Company's total asset base; this event indicates the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Furthermore, we have received the Board Resolution passed by the Board of Directors, however, we have not been provided with the special resolution by the shareholders, to validate the authorization of such a material write-off.</li><li>The Company has not made any payment of TDS dues during the Financial Year 2025-26 as required under the applicable provisions of the Income-tax Act, 1961.</li></ul>
2.	<b>Type of Audit Qualification</b>	Qualified Opinion
3.	<b>Frequency of qualification</b>	Appeared First Time



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4.	<b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b>	Not Quantified by the Auditor
5.	<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	
	<b>(i) Management's estimation on the impact of audit qualification:</b>	The management has assessed the balances written off during the financial year 2025-26 and believes that such balances were old, non-recoverable, non-traceable and not supported by adequate documentary evidence or confirmations. Accordingly, the write-offs have been recognized in the Statement of Profit and Loss. Since the financial effect of such write-offs has already been accounted for in the books of account, management is of the view that no further financial impact arises on the financial statements. With respect to the non-payment of TDS dues, the impact on account of interest, penalty and other consequential liabilities, if any, will be determined upon reconciliation and assessment by the relevant authorities.
	<b>(ii) If man/agement is unable to estimate the impact, reasons for the same:</b>	The management is unable to quantify the impact, if any, arising from the auditor's observation regarding the Company's ability to continue as a going concern, as the assessment of future business operations and realization of assets is dependent upon various factors and management's future plans.
	<b>(iii) Auditors' Comments on (i) or (ii) above:</b>	The matter relating to write-off of assets and liabilities and non-payment of TDS dues has been appropriately described by the management. Our qualification is restricted to the inability to obtain special resolution by the shareholders, to validate the authorization of the material write-off.

**(iii) Signatories:**

**Sunit M Chhatbar & Co (Statutory Auditor)**

Chartered Accountants

Firm Registration No.141068W

**SUNIT  
MAGANBHA  
I CHHATBAR**

Digitally signed by SUNIT MAGANBHAI  
CHHATBAR  
DN: c=IN, o=Personal,  
2.5.4.20=ec1c192ba8a91b8e2b6fa18f2e5576c  
063be19d00764c39035938662b277ae1,  
postalCode=360370, st=Gujarat,  
serialNumber=5760d1b4d55bed091f9718ae6  
0a412f64cfd4893a08628f2ea386a99f90be556  
, cn=SUNIT MAGANBHAI CHHATBAR  
Date: 2026.06.10 18:36:05 +05'30'

**CA Sunit M Chhatbar**

Proprietor

M. No.: 166095

**Ghanshyam Dhananjay Gavali**  
Managing Director