



May 29, 2026

Department of Corporate Services,
BSE Limited, Listing Department,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400001

Dear Sir/ Madam,

Ref: Scrip Code : 530427

Sub: Outcome of Board Meeting as per regulation 30 & 33 of Listing Regulations.

This is to inform you that the Meeting of the Board of Directors was held today i.e. Friday, May 29, 2026 wherein the Board has transacted the following business matters;

1. Approved the Standalone Audited Financial Results along with Auditors' Report for the quarter and financial year ended March 31, 2026. The results are enclosed herewith as an **Annexure I**.

The declaration in respect of Audit report with unmodified opinion under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith as an **Annexure II**.

2. Approved re-appointment of R. S. Bindra & Co. as an Internal Auditors of the Company for the financial year 2026-2027.

The detailed disclosure pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, is enclosed herewith as an **Annexure III**.

The meeting of the Board of Director commenced at 2.00 p.m. and concluded at 3.20 p.m.

You are requested to take note of the same and oblige.

Thanking you,

Yours truly,

For Choksi Asia Limited
(Formerly known as Choksi Imaging Limited)

Rishi Dave
Company Secretary & Compliance Officer
Membership No. A36389
Place: Mumbai
Encl: As above

Branch Offices:

- Mumbai
- Delhi
- Chennai
- Silvassa – Factory

CHOKSI ASIA LIMITED

(Formerly known as Choksi Imaging Limited)
Regd. off.: 163/164, Choksi Bhuvan, Nehru Road,
Vile Parle (E), Mumbai – 400 057. Tel: 9821669911
Email: imaging@choksi-asia.com
Website: www.choksi-asia.com
CIN: L71200MH1992PLC388063



STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026 OF CHOKSI ASIA LIMITED (FORMERLY KNOWN AS CHOKSI IMAGING LIMITED).

(All figures in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-26 Refer note no 4	31-12-25 Unaudited	31-03-25 Refer note no 4	31-03-26 Audited	31-03-25 Audited
1	Revenue from operations	1,186.31	1,225.74	1,215.22	4,931.03	3,698.16
2	Other Income	30.72	51.79	22.74	140.23	158.21
3	Total Income (1+2)	1,217.03	1,277.53	1,237.96	5,071.26	3,856.37
4	Expenses					
	(a) Cost of material consumed	242.77	217.46	293.52	1,097.62	539.55
	(b) Purchases of stock-in-trade	418.49	788.72	599.27	2,811.57	2,524.32
	(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	208.15	(61.80)	158.51	(23.18)	(18.65)
	(d) Employee benefits and expenses	35.83	29.89	17.69	135.05	106.91
	(e) Finance cost	9.16	9.35	9.46	42.45	47.51
	(f) Depreciation and amortisation expense	6.82	5.42	4.49	26.85	18.40
	(g) Other expenses	80.43	72.32	21.18	230.74	165.63
	Total Expenses	1,001.65	1,061.36	1,104.12	4,321.10	3,383.67
5	Profit/(Loss) before exceptional and Tax (3-4)	215.38	216.17	133.84	750.16	472.70
6	Exceptional Items	-	-	-	-	-
7	Profit Before Tax (5-6)	215.38	216.17	133.84	750.16	472.70
8	Tax Expenses					
	Current	39.01	-	37.42	125.22	128.92
	MAT Credit Entitlement	94.18	-	25.71	85.39	34.50
	Deferred	6.95	0.09	(0.15)	6.15	(0.62)
9	Net Profit After Tax (7-8)	75.24	216.08	70.86	533.40	309.90
10	Other Comprehensive Income					
A	Items that will not be reclassified to statement of Profit & Loss					
	(i) Remeasurement benefit of the defined benefit plans	(0.02)	-	-	(0.03)	(0.02)
	(ii) Equity Instrument through other comprehensive income	-	-	-	-	-
	(iii) Deferred Tax relating to the above items	(0.01)	-	-	(0.01)	-
B	Net fair value loss on investment in equity instruments through OCI	-	-	-	-	-
	Total Other Comprehensive Income/(Expense)	(0.03)	-	-	(0.04)	(0.02)
11	Total Comprehensive Income	75.21	216.08	70.86	533.36	309.88
12	Paid -Up Equity Share Capital (Face value Rs.10/- each fully paid up)	57.01	57.01	57.01	57.01	57.01
13	Basic and diluted Earnings per shares of face value of Rs.10/- Each	1.32	3.79	1.24	9.36	5.44

For Choksi Asia Limited
(Formerly Known as Choksi Imaging Limited)

Jay Choksi
Whole time Director & CFO
DIN: 07151509
Place: Mumbai
Date: May 29, 2026

Branch Offices:

- Mumbai
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- Silvassa – Factory

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Notes	
1.	The audited financial results for the year ended March 31, 2026 have been prepared on the basis of the annual financial statements in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act, 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements LODR) Regulations, 2015, as amended and were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have expressed an unmodified opinion on the audited financial results for the year ended March 31, 2026.
2.	The Company operates in a single reportable operating segment in Non-Destructive Testing Industry and hence there is no separate reportable segment as per Ind AS 108 "Operating Segments".
3.	On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on internal management assessment and the best information available, and in line with the guidance issued by the Institute of Chartered Accountants of India, the impact of these changes have been given effect in the standalone financial results of the Company for the quarter and year ended March 31, 2026. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effects subsequently on the basis of such developments as needed.
4.	The figures for the last quarters ended March 31, 2026, and March 31, 2025, are the balancing figures between the audited figures in respect of the full financial years and the published year-to-date figures up to December 31 of the respective financial years, which were subjected to a limited review.
5.	Pursuant to the amendments introduced under the Finance Act, 2026, inter alia allowing set off of available MAT credit under new tax regime (Section 115BAA of the Income-tax Act, 1961), the Company has decided to opt for the new tax regime from financial year 2026-27. Consequently, deferred tax has been recognised at the substantially enacted rate as at 31 March 2026.
6.	The figures for the corresponding previous period have been regrouped / reclassified wherever considered necessary to confirm the figures presented in the current period.

For Choksi Asia Limited
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Jay Choksi
Whole time Director & CFO
DIN: 07151509
Place: Mumbai
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**STANDALONE AUDITED BALANCE SHEET AS ON MARCH 31, 2026 OF CHOKSI ASIA LIMITED
(FORMERLY KNOWN AS CHOKSI IMAGING LIMITED)**

(All figures in Lakhs)

Particulars	As on 31 st March 2026 Ind AS	As on 31 st March 2025 Ind AS
Assets		
Non-current assets		
Property, Plant & Equipment	709.29	627.41
Goodwill	929.13	929.13
Intangible Assets	0.98	1.06
	1,639.40	1,557.60
Other Non-Current Assets		
Advances	102.55	91.16
Other Financial Assets	99.00	-
Total Non-Current Assets	1,840.95	1,648.76
Current Assets		
Inventories	916.84	886.11
Financial Assets		
Trade Receivables	945.60	832.73
Cash and cash equivalents	654.40	999.03
Bank Balances other than cash and cash equivalents	2.17	2.98
Other Current Assets	382.93	348.27
Total Current Assets	2,901.94	3,069.12
Total	4,742.89	4,717.88
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,108.78	1108.78
Other Equity	3101.67	2579.13
Total Equity	4,210.45	3,687.91
LIABILITIES		
Non-Current Liabilities		
Borrowings	22.34	295.04
Deferred Tax Liabilities	75.06	68.91
Total Non-Current Liabilities	97.40	363.95
Current Liabilities		
Borrowings	169.72	182.15
Trade Payable		
Total Outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	145.62	329.46
Other current liabilities	119.70	154.41
Total Current Liabilities	435.04	666.02
Total Liabilities	532.44	1029.97
Total Equity & Liabilities	4,742.89	4,717.88

For Choksi Asia Limited
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Jay Choksi
Whole time Director & CFO
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**CASH FLOW STATEMENT AS ON MARCH 31, 2026 OF CHOKSI ASIA LIMITED
(FORMERLY KNOWN AS CHOKSI IMAGING LIMITED)**

(All Figures in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		750.15		472.70
Adjustments for:				
Depreciation and amortisation	26.85		18.40	
Finance costs	42.45		47.51	
Interest income	-61.34		-92.50	
Rental income from investment properties	-55.50		-52.87	
Other non-cash charges - Income Tax / GST of earlier year	1.80			
Provision for doubtful trade and other receivables, loans and advances	9.52		-	
Net exchange (gain) / loss	-11.49		-	
(Profit) / Loss on sale of Assets			-0.10	
		-47.71		-79.55
Operating profit / (loss) before working capital changes		702.44		393.15
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Current Assets				
Inventories	-30.73		-344.47	
Financial Assets				
Trade receivables	-122.39		-603.90	
Loans and advances	-355.25		209.62	
Other Non-Current Assets	-34.66		-43.63	
		-543.03		-782.37
Adjustments for increase / (decrease) in operating liabilities:				
Current Liabilities				
Trade payables	-183.85		161.89	
Other current liabilities	-34.74		-59.57	
		-218.59		102.32
		-59.18		-286.91
Cash flow from extraordinary items				
Cash generated from operations		-59.18		-286.91
Net income tax (paid) / refunds		-133.24		
Net cash flow from / (used in) operating activities (A)		74.06		-286.91
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-108.65		-82.63	
Interest received	61.35		92.50	
Rental income from investment properties	55.51		52.87	
Sale of Capital Assets			0.51	
Net cash flow from / (used in) investing activities (B)		8.21		63.25
C. Cash flow from financing activities				
Stamp duty paid on merger	-12.62		-	
Repayment of long-term borrowings	-272.70		-	

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Proceeds from other short-term borrowings	-12.44		-72.23	
Finance cost	-42.45		-47.51	
		-340.21		-119.73
Net cash flow from / (used in) financing activities (C)		-340.21		-119.73
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		-257.94		-343.40
Cash and cash equivalents at the beginning of the year		1002.01		1043.41
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		11.50		
Cash and cash equivalents at the end of the year		755.57		700.01
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note)				
Cash and cash equivalents at the end of the year.		755.57		700.01
Comprises:				
(a) Cash on hand		1.37		0.69
(b) Balances with banks				
(1) In current accounts		18.19		-640.35
(2) Margin Money Account with Bank (refer note no 1)		28.71		48.06
(3) Fixed Deposit		705.13		1288.63
(c) Others (specify nature) (Unclaimed Dividend Account)		2.17		2.98
		755.57		700.01

Notes:

The Cash Flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (Ind AS -7) Statement of Cash Flows.

For Choksi Asia Limited
(Formerly Known as Choksi Imaging Limited)

Jay Choksi
Whole time Director & CFO
DIN: 07151509
Place: Mumbai
Date: May 29, 2026

Branch Offices:

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KARIA & SHAH
CHARTERED ACCOUNTANTS

Independent Auditors' Report on the Standalone Financial Results of Choksi Asia Limited (formerly, Choksi Imaging Limited) for the quarter and year ended March 31, 2026, pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors of
Choksi Asia Limited (formerly, Choksi Imaging Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Choksi Asia Limited (formerly, Choksi Imaging Limited)** ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by SEBI from time to time.

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

- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

www.kariashah.com

A-1304/05, Kailas Business Park, Veer Savarkar Marg, Vikhroli - Hiranandani Link Road, Vikhroli West, Mumbai - 400079

Ph : +91 022 40068603 Mob : +91 98205 49962 / 9769336815 E-Mail : kariansshah@gmail.com

Basis for Opinion

We conducted our audit of the Statement 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 Auditors' 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter-

Litigation Matter- Claims against company not acknowledged as Debt

As at 31st March 2026, the contingent liability reported in notes accompanying financial statements is on account of order passed by Commissioner of Customs for the levy of SAD & penalty thereon amounting to Rs 15.74 crores and further penalty on executives/director of the company amounting to Rs 75 lacs.

The Company has filed an appeal before the Honorable Tribunal of Customs against the said order and management is expecting a favorable order based on the legal advisory's opinion.

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

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the applicable Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditors' 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 Standards on Auditing specified under section 143(10) of the Act 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 Standards on Auditing, 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 results, 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 Management
- 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 Company's ability 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement. 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026, as reported in the Statement are the balancing figures 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 Karia & Shah
Chartered Accountants
Firm Regn No 112203W

Siddharth Vora



Partner: Siddharth Vora
M. No. 170375
Place: Mumbai
Date: 29th May 2026
UDIN: 26170375EHRSZJ9457



Annexure II

May 29, 2026

Department of Corporate Services,
BSE Limited, Listing Department,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400001

Dear Sir/ Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

We, Samir Choksi – Managing Director and Jay Choksi – Whole time Director and Chief Financial Officer of Choksi Asia Limited, formerly known as Choksi Imaging Limited, (CIN: L71200MH1992PLC388063) having its registered office at 163/164, Choksi Bhuvan, Nehru Road, Vile Parle (E), Mumbai –400057, hereby declare that, the Statutory Auditors of the Company M/s. Karia & Shah, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

You are requested to take note of the same and oblige.

Thanking you,

Yours truly,

For Choksi Asia Limited
(Formerly known as Choksi Imaging Limited)

Samir Choksi
Managing Director
DIN: 00049416
Place: Mumbai

Jay Choksi
Whole time Director & CFO
DIN: 07151509

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Annexure III

Re-appointment of R. S. Bindra & Co. as an Internal Auditor of the Company	
Name	R. S. Bindra & Co. Mr. R. S. Bindra – Proprietor. (Membership No. 49684)
Reason for change	Re-appointment
Date and term of Re-appointment	May 29, 2026 Term: FY 2026-2027
Brief Profile	<p>Mr. Ranjit Singh Bindra is a proprietor of R. S. Bindra & Co. (Membership No. 49684) having its office at 10, 1st Floor, Rajgir Sadan, Laxmi Baug, Opp. Sion Station, Sion, Mumbai – 400022.</p> <p>He is B. Com Graduates and also holds F.C.A. and C.W.A. degrees. The R. S. Bindra & Co was formed in the year 1995 and He has more than 31 years of experience in conducting Company Audits.</p> <p>He is not related to any Director, Promoter or employee of the Company.</p>

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