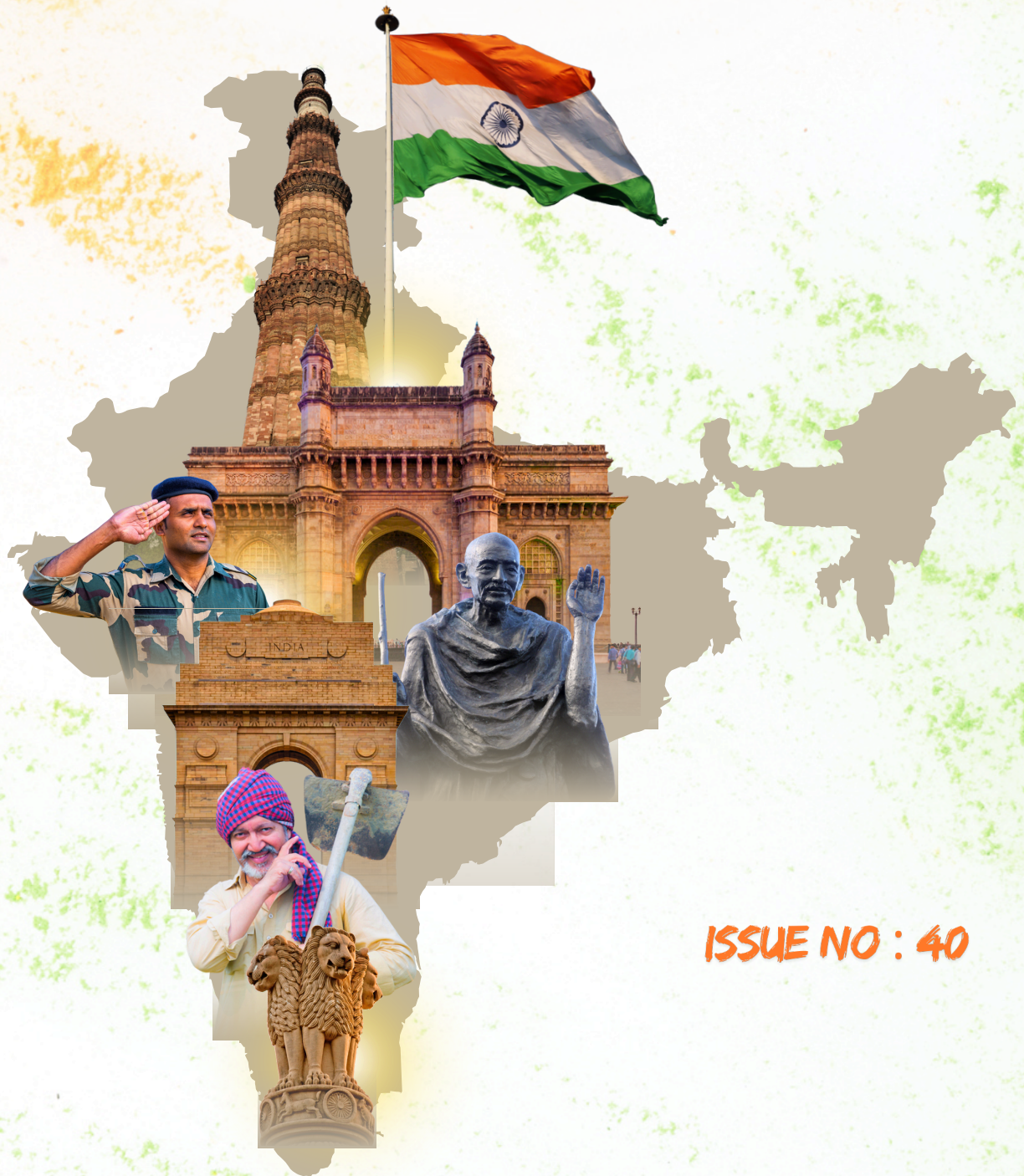


TIRUPUR BRANCH OF SICASA

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Setup by an Act of Parliament)



TIRUPUR BRANCH OF SICASA

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Views expressed herein are the opinion of the respective authors and not that of the Tirupur branch of SICASA or the Managing/ Newsletter committee.

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**"KINDLY SEND YOUR CONTRIBUTIONS IN THE FORM OF ARTICLES TO
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FROM THE CHAIRMAN'S DESK

A VERY GOOD DAY TO ALL MY ESTEEMED FELLOW LEARNERS,

As you embark on or continue your journey towards becoming a Chartered Accountant, I wanted to share some insights that I hope will guide you through this challenging yet rewarding path. The CA journey demands dedication, but it should never come at the expense of your overall well-being. Striking the right balance between your studies, practical training, and personal life is not just beneficial, it's essential for long-term success.



I hope you all start your preparations for the upcoming September exams. Effective exam preparation goes beyond memorizing concepts; it requires strategic planning, consistent practice, and smart revision techniques. Start your preparation early and maintain consistency rather than relying on last-minute cramming. Practice writing answers within the time constraints to improve your speed and presentation. Remember my dear students always keep updating yourself with recent amendments, notifications, and case laws relevant to your subjects.

The accounting profession is dynamic, with constantly evolving regulations, technologies, and practices. Attending seminars and workshops is crucial for updating yourselves. Let's actively participate in ICAI-organized seminars, conferences, and continuing professional education programs.

The CA qualification opens doors to diverse and rewarding career opportunities. Whether you choose to practice independently, work in industry, government, or academia, the skills and knowledge you're acquiring now will serve as your foundation for lifelong success. Stay curious, remain ethical in all your endeavors, and remember that learning doesn't stop with clearing your exams; it's a continuous journey throughout your professional life.

Remember, the CA course is a marathon, not a sprint. Sustainable study habits will serve you better than intense bursts followed by burnout.

With deep appreciation and warm regards,
CA Vishnu Kumar M,
Chairman,
Tirupur Branch of SICASA.

THE EDITOR'S WHISPER

CELEBRATING THE SPIRIT OF FREEDOM : INDEPENDENCE DAY EDITION

DEAR READER,

As we stand on the proud threshold of our nation's 78th Independence Day, we are reminded not only of the valor and sacrifice of those who gifted us freedom, but also of our responsibility to uphold and build on that legacy. For us, as aspiring Chartered Accountants, freedom is not just a national identity—it is the power to think independently, act ethically, and serve with integrity.

"Freedom is not given, it is taken."

— Netaji Subhas Chandra Bose

In a profession where discipline meets responsibility, let us remember that true freedom is the ability to choose the right path even when it's the harder one. This Independence Day, may we resolve to free ourselves from procrastination, self-doubt, and distractions—and embrace a mindset driven by diligence, purpose, and perseverance.

"A nation becomes great when its people think great and act greater."

— Dr. A.P.J. Abdul Kalam

Let this newsletter serve not only as a source of academic insights but as a spark for reflection and resolve. Together, let's build a future where our profession not only supports the economy but strengthens the ethical backbone of our nation.



SARAVANAVEL .P
EDITOR-IN-CHIEF
SR00808490

INDIAN INDEPENDENCE AND THE ROLE OF THE AUDITOR

On 15th August 1947, India attained Independence, marked the ending chapter of Britain rule over 200 years, for which many lost their life's, many lost their closed ones, the pain the people went through throughout the decades has started fading away but not completely leaving some of them traumatised for the life.

Speaking about the fair side, it restored the dignity, rights and livelihood of the Indian's which were oppressed for the years. The Independence opened the gateway of Indian economic development, and democratic progress, shaping the nation's path towards a sovereign and inclusive future.

Among many pillars required to attain the sovereignty, the role of auditors paved the way as crucial one, the redefinition of Indian economy needs fair public accounting and responsibility to spend money public money on social cause, those areas including private sectors were accounted and disclosed fairly that being scrutinized and audited by auditors gained public interest.

Auditing in Pre-Independence India :

Under British rule, the financial administration was geared primarily toward the interests of the Britain, not for the welfare of the Indian people. The auditing process during this period was limited in scope and function where auditors were largely expected to check compliance with rules laid down by the colonial administration, particularly regarding tax collection and government spending.

Auditing in Post-Independence India :

The major milestone in India's post-independence audit framework was the establishment of the Comptroller and Auditor General (CAG) of India. As an independent authority, the CAG was entrusted with auditing all expenditures from the Consolidated Fund of India, including those by state governments and public enterprises. This was a significant shift from the colonial model, as it empowered the audit institution to act as a watchdog of public finance, thereby strengthening democratic governance. Performance audits, compliance audits, and financial audits became routine mechanisms for evaluating the use of public resources.

In the private sector, the scope of audit expanded significantly under the Companies Act, 1956, which laid down mandatory statutory audits for companies. Auditors were given defined powers and responsibilities to examine financial statements, ensure adherence to accounting standards, and report any misstatements or frauds. This role was further refined and strengthened in the Companies Act, 2013, which introduced provisions such as auditor rotation, audit committees, and improvised disclosures aimed at improving corporate governance and reducing conflicts of interest. **The auditor's role evolved from being a passive checklist ticker to an active guardian of financial credibility.**

Over the years, the scope of audit has widened to include internal audits, tax audits, performance audits, forensic audits, and more recently, environmental and sustainability audits. Auditors today assess not only the accuracy of financial records but also the efficiency, effectiveness, and ethical requirements of business. In a digital and globalized economy, auditors are expected to be technologically strong, risk-aware, and ethically strong. Their work supports decision-making by stakeholders ranging from government bodies and investors to regulators and citizens.

As India advances towards modern and globally integrated economy, the role of auditors continues to expand in both scope and significance. By ensuring compliance, detecting fraud, and enhancing transparency, auditors play a crucial part in strengthening investor confidence and public trust. Their contribution is essential in upholding the financial integrity of institutions, making their role more critical than ever in India's journey of sustainable and responsible growth, let's stay compliant and perform the national duty.

RAVIRAJ S.B
SR00756258

FROM STRUGGLE TO STRENGTH: **THE CHARTERED ACCOUNTANTS WHO BUILT A NATION'S** **FINANCIAL BACKBONE**



It was the midnight of August 15, 1947. As India woke to freedom, the country was full of hope... but also uncertainty. The tricolor soared high, but the economy was fragile, industries were young, and financial transparency was almost unheard of.

In this chaos, far away from the political glare, a quiet revolution began—one that didn't involve swords or slogans, but balance sheets, ledgers, and standards of truth.

This is the story of the Chartered Accountants of India—silent warriors who helped build the financial soul of a new nation.

The Humble Beginnings: **Planting the Seed :**

It was 1949 when the Institute of Chartered Accountants of India (ICAI) was born. Unlike freedom fighters, no one wrote poems about them. But their mission was equally bold: to bring order where there was confusion, to bring trust where there was doubt.

In the early days, CAs were more like financial doctors, stitching up the bleeding economy, helping the first Indian industries stand on their feet. From steel plants in Bhilai to textile mills in Ahmedabad, from the Reserve Bank's corridors to the smallest factories, CAs were laying down the foundation of financial discipline.

“But the journey wasn't smooth.”

The Storms: Crises that **Shook the Nation**

The 1960s brought wars and economic slowdowns. The 1970s saw emergency rule. Black money, financial scandals, and economic uncertainty cast dark shadows. Many doubted whether India could truly become an economic powerhouse.

And yet, in every audit room, in every tax hearing, in every financial crisis, the CA profession stood tall, asking the tough questions, ensuring that transparency and accountability weren't lost in the chaos.

The Turning Point: 1991 and **Beyond**

And then came 1991. The Year of Economic Liberalization. India opened its gates to the global market. MNCs entered, stock markets exploded, and financial systems became complex. Who would guide India in this new maze of globalization?

Chartered Accountants became not just auditors or accountants, but advisors, strategists, and global thinkers. From helping companies comply with global standards to advising the government on fiscal policies, CAs became the architects of India's financial globalization.

Today: The Nation Builders in **Suits**

Today, India is the world's fastest-growing major economy. And who are the people ensuring that this growth is ethical, transparent, and sustainable? Chartered Accountants.

From preparing IPOs that put Indian companies on Wall Street to drafting GST that unified India's markets, from forensic audits that expose frauds to advising startups in Bengaluru and Mumbai-CAs are there, quietly building India's financial future.

A Story Still Being Written...

But this story isn't over. You-yes, you reading this article-are part of the next chapter.

As CA students and future professionals, the baton is being passed to you. Will you lead with integrity when it's easy to compromise? Will you stand for truth when shortcuts look tempting?

Will you be the financial guardians of tomorrow's India?

As we celebrate decades of independence, let's remember: political freedom gave us wings, but financial integrity gives us direction.

And in that journey, Chartered Accountants are not just number crunchers.

"They are the unsung nation builders."

So, the next time you open your books or sit for an exam, remind yourself:

This is not just a career. It's a calling to build a better, stronger, and fairer India.

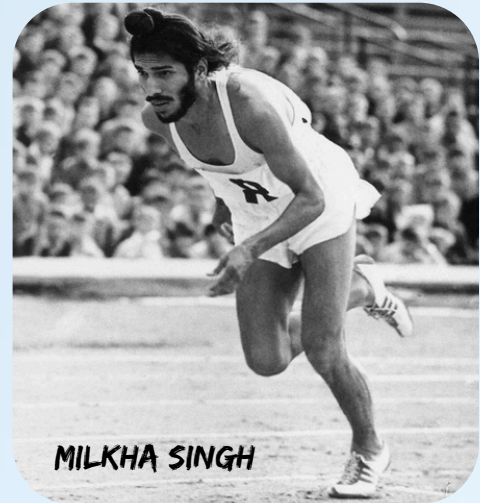


T.T. ARCHANAA
SRO0806704

THE FLYING SIKH: MILKHA SINGH'S JOURNEY

FROM TRAGEDY TO TRIUMPH

Milkha Singh, born in 1929 in a small village in Punjab (then British India), lived an ordinary childhood until the horror of Partition in 1947 shattered his world. In a brutal turn of fate, his parents and several siblings were killed during the riots. At just 17, he fled across the new border to India, running through the night to save his life — empty-handed, broken, and alone.



MILKHA SINGH

**ASIAN GAMES - 4 TIME GOLD MEDALLIST,
1958 COMMONWEALTH GAMES CHAMPION,
OLYMPIAN, PADMA SHRI AWARDEE**

"Out of difficulties grow miracles."

– Jean de La Bruyère

In refugee camps, Milkha struggled with hunger and hopelessness. He got involved in petty crimes and was once even jailed. But deep inside, he longed for a way out — a purpose. That light came when he joined the Indian Army. There, during a routine race, his raw speed caught the eyes of his officers.

"Success is not final, failure is not fatal: It is the courage to continue that counts."

– Winston Churchill

Determined to transform himself, he trained with unmatched intensity, sometimes running with weights on his legs, or chasing trains. His discipline turned him into India's top sprinter.

He represented the nation in the 1956, 1960, and 1964 Olympics. Though he missed an Olympic medal in Rome by a fraction of a second, his performance inspired generations.

"Hardships often prepare ordinary people for an extraordinary destiny."

–C.S.Lewis

Milkha Singh's story is not just about athletic excellence. It's a story of healing, resilience, and rising above unimaginable pain. From losing everything to earning the title of The Flying Sikh, he proved:

"It's not where you start, but how far you're willing to go that defines you."

**PARANJOTHI.D
SR00820030**

TRUE INDEPENDENCE BEGINS WITH SELF-DISCIPLINE

On the eve of Independence Day, Aarav sat quietly on his apartment balcony, watching the fluttering tricolor against the golden hues of dusk. The city buzzed with patriotic songs, school rehearsals, and flag arrangements. But in his heart, Aarav felt chained not by a government or a ruler but by his own lifestyle.

A software professional in his late 20s, Aarav had a life that looked perfect from the outside, a good job, a gadgets that blinked with endless notifications. But his reality was different: irregular meals, sleepless nights, back pain from sitting too long, digital overload and anxiety that lingered like a shadow.

That evening, he remembered a quote he'd once read:

"True freedom is not just about breaking physical chains, it is about breaking the ones inside us."

Aarav thought of the freedom fighters who gave up their comforts for a greater cause. What if he fought, not with weapons, but with discipline and self-love, for his own wellness?

His Journey to Inner Independence Began...

- **Day 1:** He woke up early, not for a meeting, but to watch the sunrise. He walked barefoot on the grass, breathing deeply for the first time in months.
- **Day 5:** He replaced junk food with homemade meals, learning simple recipes from his grandmother.
- **Day 10:** Aarav deleted distracting apps. He began reading again. Not screens but books.
- **Day 15:** As August 15 approached, Aarav felt lighter physically, mentally, emotionally. He hadn't solved all his problems, but he had started living freely not being controlled by chaos.

On Independence Day :

As the national anthem echoed from nearby schools, Aarav stood at attention on his terrace. This time, his heart beat not just with patriotism, but with pride for reclaiming control over his life.

"I may not have led a freedom movement," he smiled to himself,

"but I've started my own, a movement for health, calm, and balance."

***INDIA FOUGHT FOR 200 YEARS FOR ITS INDEPENDENCE.
YOU CAN FIGHT FOR 21 DAYS FOR YOURS.***



NATCHATHIRA POORANI
SR00711696

DOCTRINE OF BUSINESS RESTRUCTURING

A NEWSLETTER SERIES ON BUSINESS TURNAROUND AND REVIVAL

CHAPTER-1 : ANATOMY OF A SUCCESSFUL TURNAROUND :

3 ESSENTIAL COMPONENTS

In the ever-evolving world of Indian enterprise, few stories capture attention like the fall and potential revival of IL&FS (**Infrastructure Leasing & Financial Services**). Once regarded as a giant in infrastructure financing, IL&FS collapsed under a mountain of debt in 2018, triggering a systemic panic in India's financial markets. What followed was one of the most ambitious corporate turnarounds undertaken under India's Insolvency and Bankruptcy Code (IBC), guided not just by financial re-engineering but by strategic management techniques grounded in leadership, liquidity, leverage, legal compliance, and long-term viability.

Let us explore the whole series of **Doctrine of Business Restructuring** using the IL&FS case.

1. LIQUIDITY: PLUGGING THE BLEEDING PIPES :

Liquidity is the first casualty in financial distress. At IL&FS, over ₹91,000 crore in debt was locked in complex SPVs and non-performing infrastructure projects. The new management implemented a strategic liquification plan, reviving only viable assets and liquidating others.

Strategic Techniques used in IL&FS:

1. Asset Monetization Strategy: IL&FS created a Vertical Grouping Model, classifying 347 entities into Red (to wind up), Amber (partial support), and Green (viable) buckets for monetization and resolution.

2. Rolling Cash Flow Forecasts: A dynamic 13-week rolling cash flow model was used to forecast and control cash movements, critical for survival.

3. Cost Rationalization through Zero-Based Budgeting (ZBB): Each expense line was scrutinized from scratch. Senior executives took salary cuts, and real estate leases were exited.

4. Cash Concentration Techniques: Central treasury control was implemented to prevent leakage from subsidiary accounts and divert funds to key operations.

2. LEVERAGE: RESTRUCTURING THE DEBT WEB :

IL&FS's problem was **not just high debt, but bad debt structure** spread across 300+ entities, with conflicting claims and opaque cross-holdings. The task was not to eliminate debt, but to **strategically restructure, prioritize, and phase it** for maximum recoverability.

Strategic Techniques used in IL&FS:

1. Leverage Decomposition Analysis : Each unit's debt was broken into strategic vs. non-strategic, and asset-backed vs. cash-backed to guide recovery priorities.

2. Debt Segregation and Inter-Creditor Agreements (ICA) : Creditors across 200 banks/NBFCs were brought under ICA umbrella to avoid litigation and work cooperatively.

3. Debt-Equity Swaps and Haircuts via NCLT: Where resolution was possible, creditors agreed to partial write-offs in exchange for equity or deferred payouts.

4. Ring-fencing Cash Generating Units (CGUs): Viable SPVs were placed in the "Green" group and protected from legal claims—freeing them to repay dues faster.

This structured deleveraging helped IL&FS reduce its debt by **over ₹60,000 crore by 2024**, without triggering systemic default—a testament to strategic leverage management.

3. LEGAL COMPLIANCE: BUILDING A CLEAN SLATE :

Legal issues had long haunted IL&FS—ranging from corporate governance lapses to alleged financial misreporting. The revival team knew that no turnaround would hold unless legal cleanup accompanied financial cleanup.

Strategic Techniques used in IL&FS:

- **Risk-Based Compliance Audits:** A forensic audit across all subsidiaries was conducted to identify frauds, misstatements, and ghost companies.

- **IBC Resolution Framework and NCLT Oversight:** The entire process was brought under the IBC process, ensuring judicial legitimacy and speed in resolution.

- **Contractual Re-negotiation & Termination:** Dozens of concession agreements and contracts (especially BOT road projects) were renegotiated or terminated with mutual consent.
- **Vigil Mechanisms and Whistleblower Activation:** New protocols were enforced for internal reporting, with an ethics committee and anonymous grievance channels.

The revival was not about resurrecting the old IL&FS but about **building a future-proof platform** that could support India's \$5 trillion economy dreams without risking another collapse.

CONCLUSION: THE STRATEGIC BLUEPRINT FOR TURNAROUND SUCCESS :

The IL&FS case presents not just a story of redemption, but a **textbook in strategic management application** through Liquidity, Leverage and Legal Compliance. Each must be activated using context-specific, technically sound, and ethically grounded techniques. From appointing independent boards to issuing forensic audits; from restructuring ₹91,000 crore debt to creating future-ready SBUs—every action in the IL&FS turnaround has been **strategic, structured, and system-wide.**

In the world of business, knowing when to persevere and when to pull the plug can define the legacy of a founder. This isn't about failure, it is about the Strategic Exit., Decisive Pivoting and recognising Signals when a business model is no longer viable in today's volatile market.

So how do smart leaders decide: Fix it, Flip it or Finish it ?

Let us explore those frameworks in the next Chapter of **"Burning Business models: When to Pivot, When to Kill".**



KOUSHICK PARAMASIVAM
SR00803346



RECENT UPDATES IN INDUSTRY

INCOME TAX :

CBDT EXTENDS TAX EXEMPTION FOR PENSION FUNDS TILL 2030 VIA NOTIFICATION NO. 102/2025 :

On 11 July 2025, the Central Board of Direct Taxes (CBDT) issued Notification No.102/2025 – Income Tax, which amends Notification No.97/2022 under Section 10(23FE) of the Income-tax Act, 1961. This amendment extends the sunset date for tax exemption benefits available to certain specified pension funds investing in infrastructure and eligible sectors in India from 31 March 2025 to 31 March 2030. The extension applies for transactions undertaken from 1 April 2025 onward, and does not affect any actions that occurred before the new notification was published.

GST:

KARNATAKA GOVERNMENT WAIVES OLD GST NOTICES FOR SMALL VENDORS UNDER ₹40L UPI THRESHOLD :

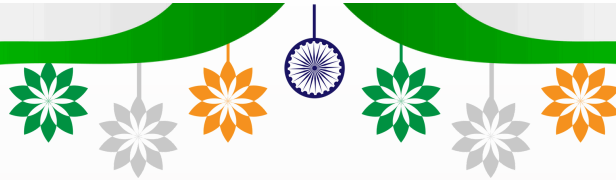
The Karnataka government has waived GST notices issued to small vendors based on their UPI transaction data. Many traders dealing in exempt goods like milk, fruits, and vegetables had received notices after crossing the ₹40 lakh UPI receipt threshold. These digital transactions were incorrectly treated as taxable turnover. Chief Minister Siddaramaiah clarified that no retrospective tax recovery will be made for the past 2–3 years. However, traders must register under GST and comply prospectively. Vendors dealing exclusively in GST-exempt goods need not register at all. Existing notices issued to such traders will be withdrawn. The move came after widespread protests and pressure from trade associations. In response, the government launched a “Know GST” campaign to raise awareness. Helplines and support centres have also been set up to guide small traders on compliance.

MARKET AND GLOBAL ECONOMY SENTIMENTS :

- In July, the Indian stock market experienced a notable downturn, with the Sensex falling by 721 points and the Nifty dipping below 24,850 on July 25. This decline was attributed to investor concerns over global trade uncertainties, particularly tensions between the U.S. and India. Despite a historic trade deal between India and the UK, the market remained under pressure due to broader geopolitical factors.
- President Donald Trump's aggressive economic policies continued to shape global markets in July. His "One Big Beautiful Bill Act" is projected to increase the U.S. deficit by \$3.4 trillion over the next decade, raising concerns about long-term financial stability. Additionally, his administration's protectionist tariffs and trade wars, particularly with Japan, have unsettled financial markets and central banks worldwide. Economists warn that these policies could lead to diminished U.S. global influence and increased instability.

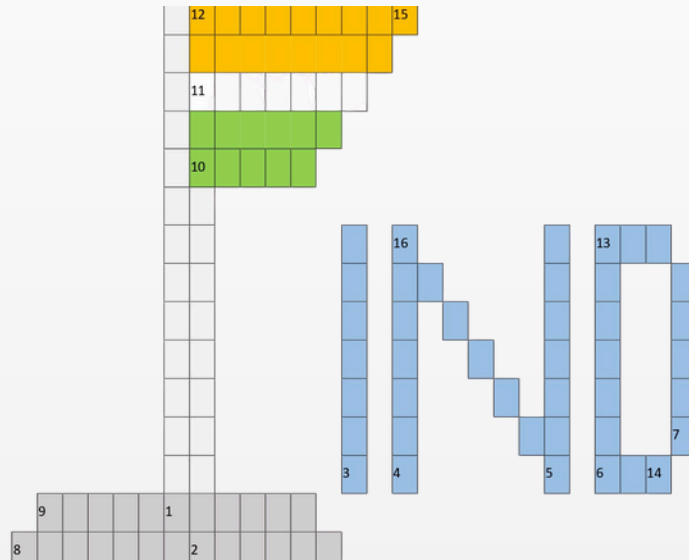


AHKIL VARSHAN
SR00733735



RIDDLE TIME!!!

RIDDLES X CROSSWORD



STANDING - UPSIDE DOWN :

1. I balance both sides without a fight,
If I don't, you won't sleep at night.
2. Whether PAN or IEC you seek,
I'm the result of your paperwork streak.
3. I'm a voucher with double might,
Both debit and credit I write.
4. I reduce your tax — that's my role,
Without me, you'd pay in whole.
5. During exams, I break your heart,
But once you clear me — fresh start!
6. When the government suspects a flaw,
They send me under Income Tax law.
7. My full name is long, my form is small,
You file me if income's not much at all.

SLEEPING - FLAT :

8. Not a doctor, but I do corrections,
For mismatched entries and wrong selections!
9. I'm not food, but I get consumed,
Costing teams keep me assumed.
10. Debit me when I grow in size,
Credit me when I say goodbye.
11. A slip I am, with numbers fine,
Use me to prove your expense line.
12. I'm a line on the P&L that brings pain,
When expenses exceed your gain!
13. The British taxed salt and took our will,
Now new one to tax your bill.
14. I'm a number that's 10 digits long,
With me, taxes can't go wrong (Reverse)



SLIDING :

15. GST demands me, that's no feat,
HSN codes in a summary.....

16. Section famous, savings king,
It's where LIC and PF cling.

RIDDLE ANSWER - JULY 2025

SLEEPING :

4. A tax based on a percentage of your income

→ **PROGRESSIVE**

6. taxes paid on money you earn

→ **INCOME TAX**

9. Income that is not subject to taxes

→ **EXCLUSION**

10. The amount subtracted from what you owe

→ **TAX CREDIT**

11. A category that defines the type of tax return forms a taxpayer must use when filing

→ **FILING STATUS**

13. The deliberate failure to pay taxes

→ **TAX EVASION**

14. A government-run insurance program that provides healthcare assistance to elderly Americans

→ **MEDICARE**

15. Reduce or entirely eliminate your obligation to pay tax

→ **EXEMPTIONS**

16. An IRS review or examination

→ **AUDIT**

STANDING :

1. Taking tax payments out of an employee's pay before he or she receives it

→ **WITHHOLDING**

2. Person who relies on another person for financial support

→ **DEPENDENT**

3. A tax that is measured by the amount of business done

→ **EXCISE TAX**

5. Money that taxpayers must pay to the government when the total tax is greater than their total tax payments

→ **AMOUNT DUE**

7. Tax returns have to be filed with IRS by this date

→ **APRIL FIFTEEN**

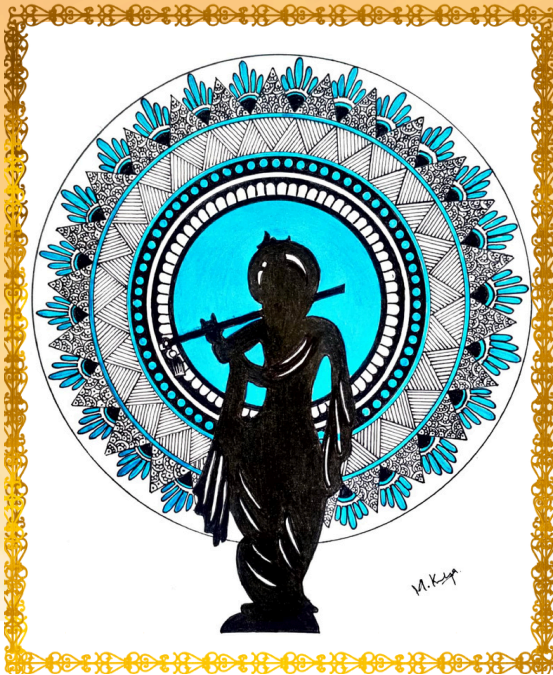
8. Taxes that fund Social Security and Medicare

→ **FICA**

12. Charges added to your tax bill for late filing and late payment

→ **PENALTY**

ART GALLERY



KAVYA .M
SR00840927



SAKTHI AISWARYA G K
SR00809850

MEME CORNER



KIRAN KUMAR
SR00745173

PHOTO GALLERY



BLOOD DONATION CAMP WITH TIRUPUR GOVT. MEDICAL HOSPITAL ON 77TH CA DAY (01.07.2025)



INTERMEDIATE AUDIT CRASH COURSE - CA. SESHADRI K A



HALF DAY WORKSHOP ON IMPORTANT AMENDMENTS IN INCOME TAX - CA. YUVARAJ K



ADVANCE ITT PROGRAMME - BATCH NO. : 22

ORATORS FORUM



SPEAKER : RAMADEVI A



SPEAKER : PRANAVIHA S



SPEAKER : SUSHANTHINI S



SPEAKER : SIVASHREE S

QUOTE OF THE MONTH :



***"A NATION'S FREEDOM IS NOT WON BY SWORDS ALONE,
BUT BY THE WISDOM OF THOSE WHO BALANCE JUSTICE AND COIN."***

EXPLANATION :

True independence is preserved not merely through battle but through righteous governance, ethical finance, and unwavering integrity.

The patriot who audits his own conscience is greater than one who conquers with arms.

BE THE CHARTERED ACCOUNTANT OF YOUR NATION'S SOUL-UNCOVER TRUTH, CERTIFY JUSTICE, AND SIGN OFF A FUTURE THAT'S FAIR FOR ALL.

SOURCE: THIRUKKURAL – (குறள் 742)

"THAT IS A NATION WHERE NOBLE MEN RESIDE; ALL ELSE IS BUT A BARREN LAND"

MESSAGE:

India didn't win her freedom with emotion alone—she earned it with logic, law, and relentless leadership.

So whether you're defending the constitution or preparing a tax audit, you're carrying forward that same fire.

Being a CA isn't just a career—it's patriotism in a professional suit.

Don't just calculate profits—create value for a free nation.

 **Don't just sign reports—sign history.**



ASWIN .S.A
TREASURER
SICASA - TIRUPUR
SR00819663



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THANK YOU!!!

