



**STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025**

(₹ In Lakh except per share data)

Particulars		Half Year ended			Year to Date		Year ended
A	Date of start of period	01-04-2025	01-10-2024	01-04-2024	01-04-2025	01-04-2024	01-04-2024
B	Date of end of period	30-09-2025	31-03-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C	Nature of Result	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
D	Type of Result	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue from Operations						
	Revenue from Operations	17014.96	20932.68	14128.05	17014.96	14128.05	35060.74
II	Other Income	35.38	68.80	70.40	35.38	70.40	139.20
III	Total Income (I+II)	17050.34	21001.49	14198.45	17050.34	14198.45	35199.94
IV	Expenses						
(a)	Cost of materials consumed	14505.66	18066.58	11344.46	14505.66	11344.46	29411.04
(b)	Purchases of stock-in-trade	173.95	267.79	473.89	173.95	473.89	741.68
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-211.40	-213.68	110.90	-211.40	110.90	-102.78
(d)	Employee benefit expense	371.32	359.23	203.12	371.32	203.12	562.35
(e)	Finance Costs	54.27	124.77	174.04	54.27	174.04	298.82
(f)	Depreciation and amortisation expense	247.99	300.65	238.42	247.99	238.42	539.07
(h)	Other Expenses	1284.88	1377.94	1041.72	1284.88	1041.72	2419.66
	Total expenses (IV)	16426.67	20283.29	13586.56	16426.67	13586.56	33869.85
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	623.66	718.20	611.89	623.66	611.89	1330.09
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	623.66	718.20	611.89	623.66	611.89	1330.09
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	623.66	718.20	611.89	623.66	611.89	1330.09
X	Tax Expense	186.31	154.78	79.74	186.31	79.74	234.52
(a)	Current Tax	166.79	179.61	169.93	166.79	169.93	349.54
(b)	(Less):- MAT Credit	0.00	.00	.00	0.00	.00	.00
(c)	Current Tax Expense Relating to Prior years	-1.71	10.55	-69.86	-1.71	-69.86	-59.31
(d)	Deferred Tax (Asset)/Liabilities	21.22	-35.39	-20.33	21.22	-20.33	-55.71
XI	Profit (Loss) for the period from continuing operations (IX-X)	437.36	563.42	532.15	437.36	532.15	1095.57
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period before minority interest (XI + XIV)	437.36	563.42	532.15	437.36	532.15	1095.57





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D	Type of Result	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
XVI	Share of Profit (Loss) of Associates	-	-	-	-	-	-
XVII	Profit (Loss) of Minority Interest	-	-	-	-	-	-
XVIII	Net Profit (Loss) for the period (XV+XVI-XVII)	437.36	563.42	532.15	437.36	532.15	1095.57
XIX	Details of equity share capital						
	Paid-up equity share capital	2153.12	2153.12	2153.12	2153.12	2153.12	2153.12
	Face value of equity share capital (Per Share)	₹ 10/-	₹ 10/-	₹ 10/-	₹ 10/-	₹ 10/-	₹ 10/-
XX	Details of Debt Securities	-	-	-	-	-	-
	Reserves excluding Revaluation Reserve	-	-	-	-	-	8757.65
XIX	Earnings per share						
	Earnings per share (not annualised for half year / Period ended)						
	Basic earnings (loss) per share from continuing and discontinued operations	2.03	2.13	2.96	2.03	2.96	5.09
	Diluted earnings (loss) per share continuing and discontinued operations	2.03	2.13	2.96	2.03	2.96	5.09

For, Kataria Industries Limited



Arun Kataria
Arun Kataria
Managing Director
DIN 00088999

Date: 13/11/2025

Place: Ratlam



Kataria Industries Limited

(Formerly known as Kataria Industries Private Limited)

(An ISO 9001:2015 Certified Company)

CIN: U27300MP2004PLC029530

Regd. Office & Manufacturing Units

34-38 & 44 Industrial Area, Ratlam - 457001 (M.P.) - India

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NOTES ON STANDALONE FINANCIAL RESULTS:

- 1) The above Standalone Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on November 13, 2025.
- 2) As per Accounting Standard 17 on "Reporting Segment" (AS 17), the Company has three reportable segment i.e. Wire Division, Cable & Conductor Division and PTS Accessories. Accordingly, the Company is submitting the segment reporting along with this Standalone Financial Results.
- 3) The accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on September 30, 2024.
- 4) Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 01, 2021.
- 5) Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
- 6) As the company is listed on Emerge Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015.
- 7) The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
- 8) The results for the half year ended September 30, 2025 are available on the National Stock Exchange of India Limited website (www.nseindia.com) and also on the Company's website (www.katariaindustries.co.in).
- 9) The Company is furnishing Standalone Financial Results only for the half year ended September 30, 2025 as it does not have any subsidiary, associate, or joint venture company. Accordingly, the requirement to present consolidated financial results does not arise.
- 10) The proceeds from the IPO is ₹ 5457.02 Lakhs. The object & Proposed utilisation is given separately. Entire amount raised through IPO has been fully utilized on or before September 30, 2025.

For, Kataria Industries Limited




Arun Kataria
Managing Director
DIN 00088999

Date: 13/11/2025
Place: Ratlam

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ In Lakh)

Particulars		As on	
		01-04-2025	01-04-2024
A	Date of start of period	01-04-2025	01-04-2024
B	Date of end of period	30-09-2025	31-03-2025
C	Nature of Result	Unaudited	Audited
D	Type of Result	Standalone	Standalone
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2153.12	2153.12
b	Reserves and surplus	9195.01	8757.65
c	Money received against share warrants	-	-
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities	-	-
a	Long-term borrowings	-	-
b	Deferred tax liabilities (Net)	281.49	260.27
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long-term liabilities	-	-
e	Long-term provisions	4.45	1.42
5	Current liabilities		
a	Short-term borrowings	278.73	1696.22
b	Trade Payables: -		
i	Total outstanding dues of micro enterprises and small enterprises	173.62	349.52
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	562.92	190.82
c	Other current liabilities	356.34	185.05
d	Short-term provisions	115.46	56.08
	Total	13121.14	13650.16
(B)	ASSETS		
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	3972.33	4230.64
ii	Producing Properties	-	-
iii	Intangible assets	1.53	2.23
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	111.38	33.91
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	-	-
c	Deferred tax assets (net)	-	-
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	-	-
f	Other non-current assets	187.98	337.83

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ In Lakh)

Particulars		As on	
		01-04-2025	01-04-2024
A	Date of start of period	01-04-2025	01-04-2024
B	Date of end of period	30-09-2025	31-03-2025
C	Nature of Result	Unaudited	Audited
D	Type of Result	Standalone	Standalone
2	Current assets		
a	Current investments	30.19	30.19
b	Inventories	2927.55	3348.33
c	Trade receivables	4035.39	3088
d	Cash and cash equivalents	9.73	8.97
e	Bank Balance other than cash and cash equivalents	0.36	85.93
f	Short-term loans and advances	1440.1	1832.98
g	Other current assets	404.6	651.15
	Total	13121.14	13650.16

For, Kataria Industries Limited




Arun Kataria
Managing Director
DIN 00088999

Date: 13/11/2025
Place: Ratlam

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STATEMENT OF STANDALONE CASH FLOW

(₹ In Lakh)

Particulars	Half Year ended	Year ended
Date of start of period	01-04-2025	01-04-2024
Date of end of period	30-09-2025	31-03-2025
Nature of Result	Unaudited	Audited
Type of Result	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	623.66	1330.09
Add back:		
(a) Depreciation	247.99	539.07
(b) Finance Cost	42.51	264.74
(c) Preliminary Expenses W/off	0.00	.00
(d) Differed Tax	0.00	.00
(e) Gratuity Exp	0.00	.00
Deduct:		
(a) Interest Income	-5.47	-44.04
(b) Rental income on House property	-0.42	-16.82
(c) Capital Gain on Sale of investment -Surat	0.00	-48.38
(d) Profit on sale of asset	-10.22	-11.30
Operating Profit before working Capital Changes	898.05	2013.36
Adjustment for Working Capital Changes:		
(Increase) / Decrease in Trade Receivables	-947.39	984.05
(Increase) / Decrease in Other Current Assets	134.63	325.03
Increase / (Decrease) in Trade Payables	196.20	198.91
Increase/ (Decrease) in Other Current Liabilities	171.29	-117.70
Increase/ (Decrease) in Short Term Provisions	59.38	-80.23
(Increase) / Decrease in Inventories	420.78	-1885.80
Increase/ (Decrease) in Other Non- Current Assets	149.84	-180.71
Increase/ (Decrease) in Other Non- Current Liabilities	3.02	.80
CASH GENERATED FROM OPERATIONS	1085.81	1257.70
Deduct:		
Current Income Tax Paid / (Refund) - Net	165.09	290.24
Net Cash Flow from Operating Activities	920.72	967.46
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Expenditure on Property, plant and equipment and Capital WIP	-483.27	-1260.65
Subsidy received and proceeds from sale of PPE	624.53	318.42
(Increase) / Decrease in Short Term Loans & Advances	392.88	-651.85
(Increase) / Decrease in Long Term Loans & Advances		.00
(Increase) / Decrease in Non- Current Investment	0.00	191.00
(Increase) / Decrease in Current Investment	0.00	.00
Subsidy received	0.00	.00
Interest Income	5.47	44.04
Rental income on House property	0.42	16.82
Net Cash Flow from Investment Activities	540.03	-1342.23



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STATEMENT OF STANDALONE CASH FLOW

(₹ In Lakh)

Particulars	Half Year ended	Year ended
Date of start of period	01-04-2025	01-04-2024
Date of end of period	30-09-2025	31-03-2025
Nature of Result	Unaudited	Audited
Type of Result	Standalone	Standalone
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) In Long-Term Borrowings	0.00	-499.56
Increase/ (Decrease) In Short-Term Borrowings	-1417.49	-4141.33
Proceeds from issue of shares by way of IPO	0.00	5283.29
Finance Costs	-42.51	-264.74
Net Cash Flow from Financing Activities	-1459.99	377.67
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	0.76	2.90
Opening Cash & Cash Equivalents	8.97	6.07
Closing Cash and Cash Equivalents	9.73	8.97

Note: The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For, Kataria Industries Limited



Arun Kataria

Arun Kataria
Managing Director
DIN 00088999

Date: 13/11/2025
Place: Ratlam

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**STANDALONE STATEMENT OF SEGMENT REPORTING
FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025**

(₹ In Lakh)

Particulars		Half Year ended			Year to Date		Year ended
		01-04-2025	01-10-2024	01-04-2024	01-04-2025	01-04-2024	01-04-2024
A	Date of start of period	01-04-2025	01-10-2024	01-04-2024	01-04-2025	01-04-2024	01-04-2024
B	Date of end of period	30-09-2025	31-03-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C	Nature of Result	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
D	Type of Result	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	Segment Revenue						
(a)	Segment A - Wire	11822.49	14390.76	8868.68	11822.49	8868.68	23259.44
(b)	Segment B - Cable & Conductor	4639.33	6130.39	4842.08	4639.33	4842.08	10972.47
(c)	Segment C - PTS	575.56	430.1	477.07	575.56	477.07	907.18
(d)	Unallocated	12.96	50.23	10.62	12.96	10.62	60.85
	Total	17050.34	21001.49	14198.45	17050.34	14198.45	35199.94
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales/Income from Operations	17050.34	21001.49	14198.45	17050.34	14198.45	35199.94
2	Segment Results						
(a)	Segment A - Wire	408.36	279.94	313.71	408.36	313.71	593.64
(b)	Segment B - Cable & Conductor	336.38	612.76	525.64	336.38	525.64	1138.4
(c)	Segment C - PTS	25.6	22.06	0.43	25.6	0.43	22.49
(d)	Unallocated	-92.42	-71.78	-53.84	-92.42	-53.84	-125.63
	Total	677.94	842.97	785.93	677.94	785.93	1628.91
	Less: i) Interest	54.27	124.77	174.04	54.27	174.04	298.82
	ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	623.66	718.2	611.89	623.66	611.89	1330.09
3	Segment Assets						
(a)	Segment A - Wire	11138.14	11900.39	11537.2	11138.14	11537.2	11900.39
(b)	Segment B - Cable & Conductor	1185.5	1035.02	1033.87	1185.5	1033.87	1035.02
(c)	Segment C - PTS	530.25	642.68	699.87	530.25	699.87	613.78
(d)	Unallocated	267.25	61.75	326.04	267.25	326.04	100.96
	Total	13121.14	13639.84	13596.99	13121.14	13596.99	13650.16
4	Segment Liabilities						
(a)	Segment A - Wire	667.13	1840.41	1658.67	667.13	1658.67	1840.41
(b)	Segment B - Cable & Conductor	455.15	508.59	1071.5	455.15	1071.5	508.59
(c)	Segment C - PTS	78	93.36	104.07	78	104.07	93.36
(d)	Unallocated	572.73	297.02	411.06	572.73	411.06	297.02
	Total	1773.01	2739.38	3245.3	1773.01	3245.3	2739.38

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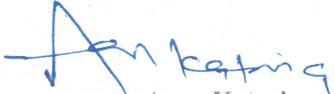
**STANDALONE STATEMENT OF SEGMENT REPORTING
FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025**

(₹ In Lakh)

Particulars	Half Year ended			Year to Date		Year ended	
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A Date of start of period	01-04-2025	01-10-2024	01-04-2024	01-04-2025	01-04-2024	01-04-2024	
B Date of end of period	30-09-2025	31-03-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
C Nature of Result	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	
D Type of Result	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	
5 Capital Employed (Segment assets – Segment Liabilities)							
(a) Segment A - Wire	10471.01	10059.98	9878.54	10471.01	9878.54	10059.98	
(b) Segment B - Cable & Conductor	730.35	526.43	-37.62	730.35	-37.62	526.43	
(c) Segment C - PTS	452.25	549.31	595.8	452.25	595.8	520.42	
(d) Unallocated	-305.48	-235.27	-85.02	-305.48	-85.02	-196.06	
Total	11348.13	10900.46	10351.69	11348.13	10351.69	10910.78	

For, Kataria Industries Limited




Arun Kataria
 Managing Director
 DIN 00088999

Date: 13/11/2025
Place: Ratlam

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STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF INITIAL PUBLIC ISSUE
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Name of listed entity	Kataria Industries Limited
Mode of Fund Raising	SME - Initial Public Issue (IPO)
Date of Raising Funds	22/07/2024
Amount Raised (₹ in Lakhs)	5,457.02
Report filed for Quarter ended	30/09/2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	09/01/2025
Explanation for the Deviation / Variation	The Audit Committee and Board of Directors of the Company at their respective meetings held on Friday December 06 2024 had proposed to alter the terms of Objects of the Issue as referred to in the Prospectus by way of utilization of ₹ 175.00 Lakh towards purchase of i PIT Type Electric Heated Bight Annealing Furnace and ii 6T Capacity Bell Type Annealing Furnace which was originally meant for purchase of various machineries as mentioned in prospectus dated July 20 2024 The Members of the Company vide their Special Resolution passed through Postal Ballot on January 09 2025 approved the said deviation in Object of the Issue
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	No comments
Objects for which funds have been raised and where there has been a deviation, in the following table	As under



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**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF INITIAL PUBLIC ISSUE
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

Original Object	Modified Object, if any	Original Allocation (₹ in Lakhs)	Modified allocation, if any (₹ in Lakhs)	Funds Utilised (₹ in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Capital Expenditure for plant and machineries for purchase of various machineries as mentioned in prospectus dated July 20 2024	Capital Expenditure for plant and machineries for purchase of i PIT Type Electric Heated Bight Annealing Furnace and ii 6T Capacity Bell Type Annealing Furnace	175.00	175.00	175.00	-	-
Repayment of Debt	Not Applicable	4,600.00	-	4,600.00	-	-
General Corporate Purpose	Not Applicable	505.02	-	505.02	-	-
Issue related expenses	Not Applicable	177.00	-	177.00	-	-
Total		5,457.02	175.00	5,457.02	-	-

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For, Kataria Industries Limited

Date: 13/11/2025
Place: Ratlam




Arun Kataria
 Managing Director
 DIN 00088999

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CIN: U27300MP2004PLC029530

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