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Ho-425-S

Dated: 29-05-2017

Manager – Department of Corporate Services,  
Bombay Stock Exchange Ltd.,  
Registered Office: Floor 25,  
P J Towers, Dalal Street,  
Mumbai 400 001

Dear Sir,

**Furnishing of Information as per  
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
Scrip Code : 533033, Scrip Id: ISGEC**

**Sub: Audited Financial Results (Standalone and Consolidated) &  
Outcome of Board Meeting**

Dear Sir/Madam,

This is in continuation of our letter dated May 22, 2017, we wish to inform that at the Board Meeting held today i.e. on Monday, 29 May, 2017, at 3:00 p.m., the Board of Directors have approved the Audited Financial Results (Standalone and Consolidated) for the quarter/year ended 31 March, 2017.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:-

- 1). Audited Standalone Financial Results for the quarter and year ended on 31 March, 2017 along with Auditors Report thereon.
- 2). Audited Consolidated Financial Results for the year ended on 31 March, 2017 along with Auditors Report thereon.

In addition to Interim Dividend of Rs. 15/- per Equity Share of Rs. 10/- each (already disbursed), the Board of Directors recommends a Final Dividend of Rs. 15/- per Equity Share of Rs. 10/- each, out of profits of the Company, for the year ended 31<sup>st</sup> March, 2017, subject



to the approval of Shareholders at the forthcoming Annual General Meeting. Dividend if approved by the Shareholders at the forthcoming Annual General Meeting shall be paid on or before August 14, 2017.

The meeting of the Board of Directors was concluded at 6:00 p. m.

The above is for your information and records please.

Thanking you,

Yours faithfully,  
For Isgtec Heavy Engineering Limited

(S.K. Khorana)

Executive Director & Company Secretary

Encl: As above

**STATEMENT OF STANDALONE FINANCIAL RESULTS**  
**FOR THE QUARTER AND YEAR ENDED MARCH 31, 2017**

(₹ in lakhs except earning per share)

Sl. No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 Months ended in the previous year	Current year ended	Previous year ended
		31.03.2017 (Audited)	31.12.2016 (Unaudited)	31.03.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
I	Revenue from operations	93,463	74,427	115,406	311,099	395,499
II	Other Income	2,915	1,862	1,727	9,323	6,099
III	<b>Total Income (I+II)</b>	<b>96,378</b>	<b>76,289</b>	<b>117,133</b>	<b>320,422</b>	<b>401,598</b>
IV	<b>Expenses :</b>					
	(a) Cost of materials consumed	11,154	11,265	10,817	42,721	43,868
	(b) Purchase of goods for resale	39,958	27,346	51,235	117,875	192,648
	(c) Change in inventories of finished goods and work-in-progress (Increase)/decrease	3,596	(3,940)	3,548	(4,864)	7,557
	(d) Employee benefits expense	6,868	6,661	7,072	26,784	24,797
	(e) Finance costs	695	393	400	2,080	1,982
	(f) Depreciation and amortisation expense	1,661	1,610	1,613	6,382	6,430
	(g) Erection & commissioning expenses	7,977	9,744	14,269	37,806	28,951
	(h) Other expenses	17,249	16,324	19,781	64,872	67,081
	<b>Total expenses (IV)</b>	<b>89,158</b>	<b>69,403</b>	<b>108,735</b>	<b>293,656</b>	<b>373,314</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>7,220</b>	<b>6,886</b>	<b>8,398</b>	<b>26,766</b>	<b>28,284</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V+VI)</b>	<b>7,220</b>	<b>6,886</b>	<b>8,398</b>	<b>26,766</b>	<b>28,284</b>
VIII	Tax expense					
	a) Current Tax	1,477	2,434	2,376	8,138	9,643
	b) Deferred Tax	(85)	(119)	313	(235)	(352)
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>5,828</b>	<b>4,571</b>	<b>5,709</b>	<b>18,863</b>	<b>18,993</b>
X	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(14)	(14)	(154)	(55)	(519)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4	4	53	19	179
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>5,818</b>	<b>4,561</b>	<b>5,608</b>	<b>18,827</b>	<b>18,653</b>
XII	Paid up equity share capital (Face Value of the equity share ₹ 10/- each)	735	735	735	735	735
XIII	Reserve excluding Revaluation Reserves				111,815	94,976
XIV	<b>Earning Per Share (of ₹ 10/- each) (not annualised)</b>					
	(a) Basic (in ₹)	79.26	62.17	77.64	256.54	258.30
	(b) Diluted (in ₹)	79.26	62.17	77.64	256.54	258.30

Reconciliation of the financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as below :

(₹ in lakhs)

Particulars	Quarter ended 31.03.2016	Year ended 31.03.2016
<b>Net profit after tax as per previous GAAP</b>	<b>4,995</b>	<b>17,399</b>
<b>Adjustments :</b>		
i) Gain/(Loss) on fair valuation of investment	656	1,242
ii) Provision for expected credit loss	(29)	345
iii) Reclassification of actuarial gain/loss on employee defined benefit plan recognised in other comprehensive income	154	519
iv) Discounting/Unwinding of long term warranty provision	(243)	(296)
v) Impact of measuring derivative financial instruments at fair value	417	1
vi) Tax effects of adjustments	(243)	(178)
vii) Others	2	(39)
<b>Total Adjustments</b>	<b>714</b>	<b>1,594</b>
<b>Net profit after tax as per Ind AS</b>	<b>5,709</b>	<b>18,993</b>
<b>Other Comprehensive Income (Net of tax)</b>	<b>(101)</b>	<b>(340)</b>
<b>Total Comprehensive Income as per Ind AS</b>	<b>5,608</b>	<b>18,653</b>



**ISGEC HEAVY ENGINEERING LIMITED**  
**REGD. OFFICE : YAMUNANAGAR - 135 001 (HARYANA) CIN: L23423HR1933PLC000097**  
**Tel: +91-120-4085405, Fax: +91-0120-2412250 Email: cfo@isgec.com, Website: www.isgec.com**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS**  
**FOR THE YEAR ENDED MARCH 31, 2017**

		(₹ in lakhs except earning per share)	
Sl. No.	Particulars	Current year ended 31.03.2017 (Audited)	Previous year ended 31.03.2016 (Audited)
I	Revenue from operations	405,589	462,961
II	Other income	9,362	7,659
III	<b>Total income (I+II)</b>	<b>414,951</b>	<b>470,620</b>
IV	<b>Expenses :</b>		
	(a) Cost of materials consumed	106,380	104,224
	(b) Purchase of goods for resale	117,874	192,648
	(c) Change in inventories of finished goods and work-in-progress (Increase)/decrease	(9,883)	(8,398)
	(d) Employee benefits expense	32,725	30,319
	(e) Finance cost	4,312	5,353
	(f) Depreciation and amortisation expense	7,529	7,569
	(g) Erection & commissioning expenses	37,811	29,205
	(h) Other expenses	81,511	81,323
	<b>Total expenses (IV)</b>	<b>378,259</b>	<b>442,243</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>36,692</b>	<b>28,377</b>
VI	Exceptional items	-	-
VII	<b>Profit/(Loss) before tax (V+VI)</b>	<b>36,692</b>	<b>28,377</b>
VIII	Tax expense		
	a) Current Tax	9,774	9,666
	b) Deferred Tax	2,084	(334)
IX	<b>Profit/(Loss) for the year (VII-VIII)</b>	<b>24,834</b>	<b>19,045</b>
X	Other Comprehensive Income (OCI)		
	A (i) Items that will not be reclassified to profit or loss	447	(384)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	18	177
	B (i) Items that will be reclassified to profit or loss	15	(24)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-
XI	<b>Total Comprehensive Income for the year (IX+X)</b>	<b>25,314</b>	<b>18,814</b>
XII	<b>Profit for the year</b>	<b>24,834</b>	<b>19,045</b>
	<b>Attributable to:</b>		
	Owners of the parent	24,210	18,474
	Non-controlling interests	624	571
	<b>Total comprehensive income for the year:</b>	<b>25,314</b>	<b>18,814</b>
	<b>Attributable to:</b>		
	Owners of the parent	24,694	18,259
	Non-controlling interests	620	555
XIII	Paid up equity share capital (Face Value of the equity share ₹ 10/- each)	735	735
XIV	Reserve excluding Revaluation Reserves	124,629	102,148
XV	<b>Earning Per Share (of ₹ 10/- each)</b>		
	(a) Basic (in ₹)	329.25	251.25
	(b) Diluted (in ₹)	329.25	251.25

Reconciliation of the financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as below :

		(₹ in lakhs)
Particulars	Year ended March 31, 2016	
<b>Net profit after tax as per previous GAAP</b>	<b>17,487</b>	
<b>Adjustments :</b>		
i) Gain/(Loss) on fair valuation of investment	1,240	
ii) Impact of measuring derivative financial instruments at fair value	(3)	
iii) Discounting/Unwinding of long term warranty provision	(296)	
iv) Provision for expected credit loss	345	
v) Reclassification of actuarial gain/loss on employee defined benefit plan recognised in other comprehensive income	510	
vi) Tax effects of adjustments	(210)	
vii) Others	(28)	
<b>Total Adjustments</b>	<b>1,558</b>	
<b>Net profit after tax as per Ind AS</b>	<b>19,045</b>	
<b>Other Comprehensive Income (Net of tax)</b>	<b>(231)</b>	
<b>Total Comprehensive Income as per Ind AS</b>	<b>18,814</b>	



**ISGEC HEAVY ENGINEERING LIMITED**

CIN: L23423HR1933PLC000097

**Balance Sheet as at March 31, 2017**

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	31.03.2017 (Audited)	31.03.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
<b>ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, plant and equipment	42,645	41,326	57,856	56,270
(b) Capital work - in - progress	1,536	1,035	1,783	1,035
(c) Goodwill on Consolidation	-	-	530	530
(d) Other intangible assets	3,792	4,686	3,886	4,720
(e) Intangible assets under Development	-	-	128	-
(f) Financial assets				
(i) Investments	14,281	14,179	826	323
(ii) Trade receivables	-	-	97	112
(iii) Loans	415	403	472	457
(iv) Others	712	735	1,004	912
(g) Deferred tax assets	-	-	863	1,975
(h) Other non - current assets	29	573	150	666
<b>Sub Total - Non Current Assets</b>	<b>63,410</b>	<b>62,937</b>	<b>67,595</b>	<b>67,000</b>
<b>(2) Current Assets</b>				
(a) Inventories	40,448	30,319	107,575	89,539
(b) Financial assets				
(i) Investments	68,846	55,127	68,846	55,127
(ii) Trade receivables	111,580	138,806	117,806	143,008
(iii) Cash and cash equivalents	2,611	1,324	3,570	1,732
(iv) Bank balances other than (iii) above	9,568	27,640	10,603	29,310
(v) Loans	8,330	818	1,135	945
(vi) Others	3,372	2,775	3,888	2,941
(c) Current tax assets	-	-	2	6
(d) Other current assets	28,270	20,903	31,216	23,448
<b>Sub Total - Current Assets</b>	<b>273,025</b>	<b>277,712</b>	<b>344,641</b>	<b>346,056</b>
<b>Total Assets</b>	<b>336,435</b>	<b>340,649</b>	<b>412,236</b>	<b>413,056</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity share capital	735	735	735	735
(b) Other equity	111,815	94,976	124,629	102,148
<b>Equity attributable to the owners of the parent</b>	<b>112,550</b>	<b>95,711</b>	<b>125,364</b>	<b>102,883</b>
Non Controlling Interest	-	-	6,051	5,332
<b>Total equity</b>	<b>112,550</b>	<b>95,711</b>	<b>131,415</b>	<b>108,215</b>
<b>LIABILITIES</b>				
<b>(1) Non - current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	-	-	3,701	8,787
(ii) Trade payables	-	6	-	6
(iii) Other financial liabilities	183	214	418	440
(b) Provisions	6,742	11,041	7,152	11,321
(c) Deferred tax liabilities	427	682	1,226	682
(d) Other non - current liabilities	14,869	15,342	14,913	15,347
<b>Sub Total - Non Current Liabilities</b>	<b>22,221</b>	<b>27,285</b>	<b>27,410</b>	<b>36,583</b>
<b>(2) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	10,956	29,651	29,979	53,383
(ii) Trade payables	131,197	134,648	141,666	142,374
(iii) Other financial liabilities	4,577	6,040	9,706	9,807
(b) Other Current liabilities	40,663	36,325	56,926	51,063
(c) Provisions	14,041	10,024	14,731	10,418
(d) Current tax liabilities	230	965	403	1,213
<b>Sub Total - Current Liabilities</b>	<b>201,664</b>	<b>217,653</b>	<b>253,411</b>	<b>268,258</b>
<b>Total Equity &amp; Liabilities</b>	<b>336,435</b>	<b>340,649</b>	<b>412,236</b>	<b>413,056</b>





**Equity Reconciliation**

Reconciliation of Equity as reported under previous GAAP is summarised as follows :

Particulars	(₹ in lakhs)	
	Standalone As at March 31, 2016	Consolidated As at March 31, 2016
<b>Equity under previous IGAAP attributable to:</b>		
Owners of the parent	92,605	99,628
Non controlling interest	-	5,361
<b>Total equity</b>	<b>92,605</b>	<b>104,989</b>
<b>Adjustments :</b>		
Gain/(Loss) on fair valuation of investment	2,199	2,216
Impact of measuring derivative financial instruments at fair value	(207)	(275)
Provision for expected credit loss	(755)	(767)
Discounting/Unwinding of long term warranty provision	1,064	1,064
Tax effects of adjustments	(56)	116
Derecognition of provision for proposed dividend including dividend distribution tax	885	885
Others	(24)	(13)
<b>Total Adjustments</b>	<b>3,106</b>	<b>3,226</b>
<b>Total Equity as per Ind AS attributable to:</b>	<b>95,711</b>	<b>108,215</b>
Owners of the parent	95,711	102,883
Non controlling interest	-	5,332

**Segment Reporting - Consolidated**

Sl. No.	Particulars	(₹ in lakhs)	
		Current year ended 31.03.2017 (Audited)	Previous year ended 31.03.2016 (Audited)
1	<b>Segment Revenue</b>		
	(a) Sugar	62,750	41,865
	(b) Engineering	342,896	421,108
	<b>Total</b>	<b>405,646</b>	<b>462,973</b>
	Less : Inter Segment	(57)	(13)
	<b>Net Sales / Income from Operations</b>	<b>405,589</b>	<b>462,960</b>
2	<b>Segment Results</b>		
	<b>Profit (+) / Loss (-) before Tax and Interest from Each segment</b>		
	(a) Sugar	10,669	884
	(b) Engineering	30,122	32,644
	<b>Total</b>	<b>40,791</b>	<b>33,528</b>
	Less Interest	(4,099)	(5,151)
	<b>Total Profit Before Tax</b>	<b>36,692</b>	<b>28,377</b>
3	<b>Segment assets</b>		
	(a) Sugar	55,526	57,830
	(b) Engineering	364,029	355,250
	<b>Total</b>	<b>419,555</b>	<b>413,080</b>
	Less : Inter Segment	(7,320)	(24)
	<b>Total segment Assets</b>	<b>412,235</b>	<b>413,056</b>
4	<b>Segment Liabilities</b>		
	(a) Sugar	36,475	44,096
	(b) Engineering	251,666	260,769
	<b>Total</b>	<b>288,141</b>	<b>304,865</b>
	Less : Inter Segment	(7,320)	(24)
	<b>Total segment Liabilities</b>	<b>280,821</b>	<b>304,841</b>

**Notes:**

- The above Standalone and Consolidated results of the company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2017.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2016.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the previous quarter of the current financial year.
- Figures for the previous period have been regrouped / reclassified / recasted to conform to the figures for the current period.
- In addition to interim dividend of ₹ 15/- per Equity Share of ₹ 10/- each (already disbursed) the Board of Directors recommends a final dividend of ₹ 15/- per Equity Share of ₹ 10/- each, out of the profits of the Company, for the year ended 31st March, 2017, subject to approval of Shareholders in the Annual General Meeting of the Company.
- In terms of SEBI Circular CIR/CFD/CMD/56//2016 dated May 27, 2016 the Company hereby declares that the auditors have issued audit reports both for standalone and consolidated financial results with unmodified opinion for the year ended 31st March, 2017.


 Date : 29th May, 2017  
 Place: Noida

**FOR ISGEC HEAVY ENGINEERING LIMITED**

(ADITYA PURI)  
 MANAGING DIRECTOR

**Auditor's Report on Standalone Quarterly 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 Board of Directors of  
**Isgec Heavy Engineering Limited**

We have audited the quarterly financial results of standalone **Isgec Heavy Engineering Limited** ('the company') for the quarter ended 31<sup>st</sup> March 2017 and the year to date results for the period from 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

These accompanying financial results for the quarter as well as the year to date have been prepared on the basis of the Ind AS financial statements, which are the responsibility of the Company's management

Our responsibility is to express an opinion on these financial results based on our audit of such interim / annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the prescribed Indian Accounting standards under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and

(ii) give a true and fair view of the net profit, total comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2017.

Further, the quarterly financial results for the quarter ended 31st March 2017 are derived figures between the audited figures in respect of the year ended 31st March 2017 and the published year to date figures for the period 1st April 2016 to 31st December 2016, being the date of the end of third quarter of the current financial year, which were subjected to limited review in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' as issued by The Institute of Chartered Accountants of India

Place: New Delhi  
Date: 29.05.2017



For S.S. Kothari Mehta & Co.  
(Chartered Accountants)

Firm Reg. no. 000756N

(Neeraj Bansal)

Partner

Membership No. : 095960



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

To Board of Directors of  
**ISGEC HEAVY ENGINEERING LIMITED**

We have audited the accompanying Statement of Consolidated Financial Results of **ISGEC HEAVY ENGINEERING LIMITED** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for year ended 31<sup>st</sup> March 2017, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

These accompanying financial results for year ended 31<sup>st</sup> March, 2017 have been prepared on the basis of the Ind AS financial statements, which are the responsibility of the Company's management of respective companies.

Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down as per Indian accounting standards under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of 6 subsidiaries, whose financial statements reflect total assets of Rs.2020.46 Lakhs as at 31<sup>st</sup> March, 2017, the total revenue of Rs. 228.58 Lakhs and net cash flows of Rs. 211.16 lakhs for the year ended 31<sup>st</sup> March 2017. The Financial Statement of 6 subsidiaries have been audited by other auditors The reports of which have been furnished to us, and our opinion on the financial results, to the extent they have been derived from such financial statements is based solely on the report of such other auditor and we have audited the financial statements of 3 subsidiaries.



In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results of:

- (i) include the financial results of the following entities:  
Subsidiaries
- a. Isgec Covema Ltd.
  - b. Isgec Exports Ltd.
  - c. Saraswati Sugar Mills Ltd.
  - d. Isgec Engineering & Projects Ltd
  - e. Free Look Software Private Ltd.
  - f. Isgec Hitachi Zosen Ltd.
  - g. Isgec Foster Wheeler Boilers Private Ltd.
  - h. Isgec Titan Metal Fabricators Private Ltd.
  - i. Isgec Redecam Enviro Solutions Private Ltd
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 in this regard;
- (iii) give a true and fair view of the consolidated comprehensive income, other financial information and net profit of the group for the year ended March 31, 2017.

Place: New Delhi  
Date: 29.05.2017



For S.S. Kothari Mehta & Co.  
(Chartered Accountants)

Firm Reg. no. 000756N

(Neeraj Bansal)

Partner

Membership No. : 095960