

RELIANCE UNIVERSAL ENTERPRISES LIMITED

Reliance Universal Enterprises Limited

Independent Auditor's Report

To the Members of Reliance Universal Enterprises Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Reliance Universal Enterprises Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2015, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of the appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2015, and its loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c. The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The Company did not have any long term contracts including derivative contracts that require provision under any law or accounting standards for which there were any material foreseeable losses.
 - iii. There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the year.

For Pathak H.D & Associates
Chartered Accountants
Registration No : 107783W

Place : Mumbai
Date : April 14, 2015

Saurabh Pamecha
Partner
Membership No. : 126551

Balance Sheet as at 31st March, 2015

	Note	As at	
		31st March, 2015	31st March, 2014
		₹	₹
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	1	13 25 83 000	13 25 83 000
Reserves and Surplus	2	<u>3402 79 19 340</u>	<u>3403 43 45 042</u>
		3416 05 02 340	3416 69 28 042
Current Liabilities			
Other Current Liabilities	3	<u>65 04 312</u>	<u>17 978</u>
TOTAL		<u><u>3416 70 06 652</u></u>	<u><u>3416 69 46 020</u></u>
ASSETS			
Non-Current Assets			
Non-Current Investments	4	3416 56 01 678	3416 56 01 678
Current Assets			
Cash and Bank Balances	5	13 68 795	13 20 661
Short Term Loans and Advances	6	<u>36 179</u>	<u>23 681</u>
		14 04 974	13 44 342
TOTAL		<u><u>3416 70 06 652</u></u>	<u><u>3416 69 46 020</u></u>
Significant Accounting Policies Notes on Financial Statements	1 to 14		

As per our Report of even date

For **Pathak H. D. & Associates**

Chartered Accountants

Registration No.: 107783W

Saurabh Pamecha

Partner

Membership No. :126551

Mumbai

Dated : 14th April, 2015

For and on behalf of the Board

S Sudhakar

Chairman

DIN : 00001330

Dhiren Dalal

Director

DIN : 01218886

Vishal Kumar

Chief Financial Officer

PAN : ABTPK4105G

K.V.V.S. Murthy

Director

DIN : 00014597

B. Chandrasekaran

Director

DIN : 06670563

Ashoo Mote

Secretarial Officer

Membership No : A20569

Raj Mullick

Director

DIN : 06530175

Statement of Profit and Loss for the year ended 31st March, 2015

	Note	2014-15 ₹	2013-14 ₹
INCOME			
Revenue from Operations	7	2 16 501	2 17 704
Other Income			
Interest on Fixed Deposit		1 04 989	1 01 751
Other Interest		329	-
Total Revenue		3 21 819	3 19 455
EXPENDITURE			
Purchases of Stock-in-Trade		2 15 616	2 14 612
Other expenses	8	65 31 870	28 171
Total Expenditure		67 47 486	2 42 783
Profit / (Loss) before tax		(64 25 667)	76 672
Current tax		-	24 000
Taxes for earlier years		35	(8 560)
Profit / (Loss) after tax		(64 25 702)	61 232
Earnings per equity shares of face value of ₹ 10 each			
Basic and Diluted (in ₹)	9	(2.09)	(1.08)
Significant Accounting Policies Notes to the Financial Statements	1 to 14		

As per our Report of even date

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Cash Flow Statement for the year 2014-15

	2014-15		2013-14	
	₹	₹	₹	₹
A Cash Flow from Operating Activities				
Net Profit / (Loss) before tax as per Statement of Profit and Loss		(64 25 667)		76 672
Adjusted for :				
Interest received		(1 04 989)		(1 01 751)
Operating (Loss) before Working Capital Changes		(65 30 656)		(25 079)
Adjusted for :				
Trade and other payables	64 86 334		305	
		64 86 334		305
Cash (used in) Operations		(44 322)		(24 774)
Taxes paid (net)		(16 468)		(28 174)
Net Cash (used in) Operating Activities		(60 790)		(52 948)
B Cash Flow from Investing Activities				
Interest received		1 08 924		1 01 751
Net Cash Generated from Investing Activities		1 08 924		1 01 751
C Cash Flow from Financing Activities				
Net Cash from Financing Activities		-		-
Net Increase in Cash and Cash Equivalents		48 134		48 803
Opening Balance of Cash and Cash Equivalents		13 20 661		12 71 858
Closing Balance of Cash and Cash Equivalents (Refer Note No. 5)		13 68 795		13 20 661

As per our Report of even date

For **Pathak H. D. & Associates**
Chartered Accountants
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Significant Accounting Policies

A. Basis of Preparation of Financial Statements

These financial statements have been prepared to comply with Accounting Principles Generally accepted in India (Indian GAAP), the Accounting Standards notified under the relevant provisions of the Companies Act 2013.

The financial statements are prepared on accrual basis under the historical cost convention.

B. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

C. Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition.

D. Revenue recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations include sale of goods. Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

E. Investments

Long-term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

F. Income Taxes

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available/ except that deferred tax assets, in case there are losses, they are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

G. Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognised nor disclosed in the financial statements.

Notes on Financial Statements for the year ended 31st March, 2015

		As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
1. Share Capital			
Authorised :			
70,50,000	Equity Shares of ₹ 10 each	7 05 00 000	7 05 00 000
(70,50,000)			
79,50,000	Preference Shares of ₹ 10 each	7 95 00 000	7 95 00 000
(79,50,000)			
		15 00 00 000	15 00 00 000
Issued, Subscribed and Paid up:			
* 64,25,000	Equity Shares of ₹ 10 each fully paid up	6 42 50 000	6 42 50 000
(64,25,000)			
**4,86,520	11% Non Cumulative Redeemable Preference Shares of ₹ 10 each fully paid up (Redeemable on or before 31.03.2028 at a premium of ₹ 4990 per share. The Preference Shares may be redeemed on or before 31.03.2028 by the Company, by giving 15 days notice to the Preference Shareholders on such terms and conditions as may be mutually agreed to with the shareholders)	48 65 200	48 65 200
(4,86,520)			
***63,46,780	11% Optionally Convertible Cumulative Preference Shares of ₹ 10 each fully paid up (Preference shares are redeemable at a price of ₹ 5000 per share on expiry of 15 years (Previous year 5 years) from the date of allotment i.e. 31.10.2009. Preference shares shall, at the option of the Preference Shareholder, be redeemable by way of converting them into equity shares of the Company aggregating to the equivalent amount at any time after 18 months from the date of allotment by giving 3 months advance notice to the company. Further the Company has option for early redemption at above price any time after expiry of forty five days from the date of allotment by giving not less than fifteen days notice).	6 34 67 800	6 34 67 800
(63,46,780)			
		13 25 83 000	13 25 83 000

Note

a) Details of Share holders holding more than 5% shares

Name of the Shareholders	As at 31st March, 2015		As at 31st March, 2014	
	Nos. of shares	% held	Nos. of shares	% held
* Reliance Industrial Investments and Holdings Limited (Holding Company)	64 25 000	100.00	64 25 000	100.00
** Reliance Aromatics and Petrochemicals Limited (Fellow Subsidiary Co.)	1 79 500	36.89	1 79 500	36.89
Reliance Chemicals Limited (Fellow Subsidiary Co.)	3 07 020	63.11	3 07 020	63.11
*** Petroleum Trust	63 46 780	100.00	63 46 780	100.00

Notes on Financial Statements for the year ended 31st March, 2015

b) Reconciliation of the number of shares is set out below :

	As at 31st March, 2015		As at 31st March, 2014	
	Equity Nos.	Preference Nos.	Equity Nos.	Preference Nos.
Shares at the beginning of the year	64 25 000	68 33 300	64 25 000	68 33 300
Add : Shares issued during the year	-	-	-	-
Shares at the end of the year	64 25 000	68 33 300	64 25 000	68 33 300

c) Of the above Equity Shares 64,00,000 (previous year 64,00,000) shares were allotted as Bonus Shares by capitalisation of Premium from Securities Premium Account.

d) Rights, Preferences and Restrictions attached to shares

The Equity Shareholder is eligible for one vote per share held. The dividend proposed, if any, by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

All the Preference Shares shall carry a preferential right over the Equity shares of the Company as regards to payment of dividend and repayment of capital, in the event of winding-up of the Company. The dividend proposed, if any, by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting.

	As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
2. Reserves and Surplus		
Securities Premium Reserve		
As per last Balance Sheet	3403 41 67 000	3403 41 67 000
Surplus in Profit and Loss Account		
As per last Balance Sheet	1 78 042	1 16 810
Add: Profit / (Loss) for the year	(64 25 702)	61 232
	<u>(62 47 660)</u>	<u>1 78 042</u>
	<u><u>3402 79 19 340</u></u>	<u><u>3403 43 45 042</u></u>
3. Other Current Liabilities		
Others - for expenses & statutory dues	65 04 312	17 978
	<u><u>65 04 312</u></u>	<u><u>17 978</u></u>

Notes on Financial Statements for the year ended 31st March, 2015

	As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
4. Non-Current Investments		
Long Term Investments (Valued at Cost, less other than temporary diminution in value, if any.)		
Other Investments		
Quoted, fully paid up		
In Equity shares of Ultimate Holding Company		
1,65,00,000 Reliance Industries Limited of ₹ 10 each (1,65,00,000)	1979 81 01 678	1979 81 01 678
Unquoted, fully paid up		
In Preference shares - Fellow Subsidiary Company		
28,73,500 Reliance Aromatics and Petrochemicals (28,73,500) Limited - 10% Non Convertible Non-Cumulative Preference shares of ₹ 10 each	1436 75 00 000	1436 75 00 000
	<u>3416 56 01 678</u>	<u>3416 56 01 678</u>
Aggregate amount of quoted investments	1979 81 01 678	1979 81 01 678
Market Value of quoted investments	1362 90 00 000	1535 73 75 000
Aggregate amount of unquoted investments	1436 75 00 000	1436 75 00 000
	As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
5. Cash and Bank Balances		
Cash and Cash Equivalents :		
Balance with Bank in current account	1 68 795	2 20 661
Fixed Deposits with Bank	12 00 000	11 00 000
	<u>13 68 795</u>	<u>13 20 661</u>
5.1 Cash and cash equivalents includes deposits maintained by the Company with banks, which can be withdrawn by the Company at any point of time without prior notice or penalty on the principal.		
	As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
6. Short-Term Loans and Advances (Unsecured and Considered Good)		
Interest receivable on fixed deposit	14 380	18 315
Advance Income Tax (net of Provisions)	21 799	5 366
	<u>36 179</u>	<u>23 681</u>

Notes on Financial Statements for the year ended 31st March, 2015

	2014-15 ₹	2013-14 ₹
7. Revenue from Operations		
Sale of Fabrics	2 16 501	2 17 704
	<u>2 16 501</u>	<u>2 17 704</u>
8. Other Expenses		
Audit fees	13 483	9 551
Professional fees	64 90 829	11 798
Filing fees	15 700	1 500
Demat / Custodian charges	1 798	1 236
*Charities and Donation	2 000	-
Profession Tax	2 500	2 500
General expenses	5 560	1 586
	<u>65 31 870</u>	<u>28 171</u>

* Represents expenditure related to Corporate Social Responsibility as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof.

8.1 Professional fees include payment to Key Managerial Personnel ₹ 64 90 829 (Previous year ₹ Nil)

	2014-15	2013-14
9. Earnings per share		
Basic and Diluted earnings per share (₹)	(2.09)	(1.08)
Profit / (Loss) after tax as per Statement of Profit and Loss (₹)	(64 25 702)	61 232
Less : Dividend on Cumulative Preference Shares	69 81 458	69 81 458
Adjusted Net Profit / (Loss) (₹)	(1 34 07 160)	(69 20 226)
Weighted Average number of equity shares	64 25 000	64 25 000
Face value per equity share (₹)	10	10

10. The Previous year's figures have been regrouped / reclassified wherever necessary to conform to the current year presentation.

	As at 31st March, 2015 ₹	As at 31st March, 2014 ₹
11. Contingent Liabilities		
Arrears of Dividend on Cumulative Preference Shares	3 78 14 637	3 08 33 179

- 12. a)** The Company has no deferred tax assets or liabilities in accordance with Note F of Significant Accounting Policies
- b)** The Income-Tax assessments of the Company have been completed up to Assessment Year 2012-13. The disputed demand outstanding up to the said Assessment Year is ₹ Nil.
- c)** Details of Loans given, Investment made and Guarantee given covered u/s. 186 (4) of the Companies Act, 2013
- i) Investments made by the Company as at 31st March, 2015 (Refer Note No. 4)
 - ii) No Loans are given by the Company as at 31st March, 2015.
 - iii) No Guarantees are given by the Company as at 31st March, 2015.

Notes on Financial Statements for the year ended 31st March, 2015

13. Segment Reporting

The Company has identified two reportable segments viz. business of Investments in shares and securities and Trading in India only. Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting systems. The accounting policies adopted for segment reporting are in line with the accounting policy of the company with following additional policies for segment reporting.

Revenue and expenses have been identified to a segment on the basis of relationship to operating activities of the segment.

Segment assets and segment liabilities represent assets and liabilities in respective segments.

i) Primary Segment Information

Sr. No.	Particulars	Finance & Investments		Trading		Unallocable		Total	
		2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14
		₹	₹	₹	₹	₹	₹	₹	₹
1.	Segment Revenue								
	External Turnover	1 04 989	1 01 751	2 16 501	2 17 704	329	-	3 21 819	3 19 455
2.	Segment results before Interest and Taxes	1 03 191	1 00 515	885	3 092	(65 29 743)	(26 935)	(64 25 667)	76 672
	Less: Interest expense	-	-	-	-	-	-	-	-
	Add : Interest Income	-	-	-	-	-	-	-	-
	Profit before tax	1 03 191	1 00 515	885	3 092	(65 29 743)	(26 935)	(64 25 667)	76 672
	Current Tax / Taxes for earlier years	-	-	-	-	35	15 440	35	15 440
	Net profit after tax	1 03 191	1 00 515	885	3 092	(65 29 778)	(42 375)	(64 25 702)	61 232
3.	Other Information								
	Segment Assets	3416 70 06 652	3416 69 46 020	-	-	-	-	3416 70 06 652	3416 69 46 020
	Segment Liabilities	65 04 312	17 978	-	-	-	-	65 04 312	17 978
	Capital Expenditure	-	-	-	-	-	-	-	-
	Depreciation	-	-	-	-	-	-	-	-

ii) Since all the operations of the Company are conducted within India, as such there is no separate reportable geographical segment.

14. Related Party

As per Accounting Standard 18, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below :

i) List of related parties with whom transactions have taken place and relationship:

Sr. No.	Name of the Related Party	Relationship
1.	Reliance Industries Limited	Ultimate Holding Company
2.	Reliance Industrial Investments and Holdings Limited	Holding Company
3.	Reliance Aromatics and Petrochemicals Limited	Fellow Subsidiary Companies
4.	Reliance Chemicals Limited	
5.	Reliance Corporate IT Park Limited	
6.	Shri KVVS Murthy (Manager)	Key Managerial Personnel

Notes on Financial Statements for the year ended 31st March, 2015

ii) Transactions during the year with related parties :

Sr. No.	Nature of Transaction	Ultimate Holding Company	Holding Company	Fellow Subsidiary Companies	Key Managerial Personnel	Total
		₹	₹	₹	₹	₹
1.	Purchases	2 15 616	-	-	-	2 15 616
		<i>2 14 612</i>	-	-	-	<i>2 14 612</i>
2.	Professional Fees	-	-	-	63 41 837	63 41 837
		-	-	-	-	-
Balance as at 31st March, 2015						
3.	Equity Share Capital	-	6 42 50 000	-	-	6 42 50 000
		-	<i>6 42 50 000</i>	-	-	<i>6 42 50 000</i>
4.	Preference Share Capital (including premium)	-	-	243 26 00 000	-	243 26 00 000
		-	-	<i>243 26 00 000</i>	-	<i>243 26 00 000</i>
5.	Investments	1979 81 01 678	-	1436 75 00 000	-	3416 56 01 678
		<i>1979 81 01 678</i>	-	<i>1436 75 00 000</i>	-	<i>3416 56 01 678</i>
6.	Other Current Liabilities	35 05 891	-	24 07 256	-	59 13 147
		-	-	-	-	-

Note : Figures in Italic represents previous year's amount.

Disclosure in Respect of Material Related Party Transactions during the year:

Particulars	Relationship	2014-15	2013-14
1. Purchases			
Reliance Industries Limited	Ultimate Holding	2 15 616	<i>2 14 612</i>
2. Professional Fees			
Shri KVVS Murthy	Key Managerial Personnel	63 41 837	-

As per our Report of even date

For **Pathak H. D. & Associates**
Chartered Accountants
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Partner
Membership No. :126551

Mumbai
Dated : 14th April, 2015

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