

BHARAT AGRI FERT & REALTY LTD.



Manufacturers : Single Superphosphate (Powder & Granulated)
Registered Off. : 301, Hubtown Solaris, N.S. Phadke Marg, Andheri (E), Mumbai - 400 069.
Tel. : 6198 0100 / 2682 0490 Fax : 2682 0498 E-mail : bfilshivisai@gmail.com
Factory & Resort : Kharivali Village, Tal.: Wada, Dist.: Palghar, Maharashtra Pin. 421303.
www.bharatrealty.co.in / www.anchaviyo.com E-mail : bfil1318@yahoo.in / bfil1318@gmail.com
CIN - L24100MH1985PLC036547

Date:-14th November, 2018

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Security Code: 531862

Dear Sir,

Sub: Outcome of the Board Meeting held on 14th November, 2018

With reference to above, kindly find enclosed herewith the following:

Pursuant to the provisions of Regulation 33 and Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held on 14th November, 2018 has:

Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Half year ended 30th September, 2018. The Statutory Auditors have carried out Limited Review for the said quarter.

An extract of the Unaudited Standalone & Consolidated Financial Results and Standalone & Consolidated Statement of Assets & Liabilities along with the Limited Review Report for the Quarter and Half year ended 30th September, 2018 is enclosed herewith.

The meeting of the Board of Directors commenced at 3:30 P.M. and concluded at 5:00 P.M.

Kindly find the same in order and acknowledge.

Thanking You.

Yours faithfully,
For Bharat Agri Fert & Realty Ltd.


A. J. Chakote
Company Secretary & Compliance Officer
ACS-550
Encl: As above

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CIN - L24100MH1985PLC036547

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2018

(Rs.in Lacs)

Sr.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations						
(a)	Revenue from Operations	904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
(b)	Other income	56.28	51.15	55.54	107.43	81.80	198.18
	Total revenues	960.53	1,390.63	734.49	2,351.16	1,501.42	3,569.45
2	Expenses						
(a)	Cost of materials consumed	467.02	492.20	338.60	959.22	584.15	1,199.06
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-	(71.50)	152.41	(18.14)	80.91	84.94	287.89
(c)	Employee benefits expense	117.69	119.31	89.35	237.00	176.59	380.89
(d)	Finance costs	58.39	49.22	29.69	107.61	71.23	121.83
(e)	Depreciation and amortization expense	76.87	76.17	72.65	153.04	142.56	299.90
(f)	Other expenses	342.63	492.23	256.65	834.86	571.48	1,262.92
	Total expenses	991.10	1,381.53	768.80	2,372.64	1,630.95	3,552.50
3	Profit/(loss) before exceptional items and tax (1-2)	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
4	Exceptional items	-	-	-	-	-	-
5	Profit / (loss) before tax (3-4)	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
6	Tax expenses						
(a)	Current tax	-	-	-	-	-	-
(b)	Deferred tax	17.01	(7.09)	(19.64)	9.92	(25.42)	(7.00)
(c)	Short provision of Tax of Earlier Years	-	-	-	-	-	23.14
7	Profit (Loss) for the period (5-6)	(47.58)	16.19	(14.67)	(31.40)	(104.11)	0.82
8	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.08)
(b)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(47.58)	16.19	(14.67)	(31.40)	(104.11)	(2.26)
10	Paid up Share Capital	528.55	528.55	528.55	528.55	528.55	528.55
11	Earnings per equity share						
(1)	Basic	(0.90)	0.31	(0.28)	(0.59)	(1.97)	0.02
(2)	Diluted	(0.90)	0.31	(0.28)	(0.59)	(1.97)	0.02



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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2018

(Rs.in Lacs)

Sr.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations						
(a)	Revenue from Operations	904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
(b)	Other income	56.28	51.15	55.54	107.43	81.80	198.18
	Total revenues	960.53	1,390.63	734.49	2,351.16	1,501.42	3,569.45
2	Expenses						
(a)	Cost of materials consumed	467.02	492.20	338.60	959.22	584.15	1,199.06
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(71.50)	152.41	(18.14)	80.91	84.94	287.89
(c)	Employee benefits expense	117.69	119.31	89.35	237.00	176.59	380.89
(d)	Finance costs	58.39	49.22	29.69	107.61	71.23	121.83
(e)	Depreciation and amortization expense	76.87	76.17	72.65	153.04	142.56	299.90
(f)	Other expenses	342.63	492.23	256.65	834.86	571.48	1,262.92
	Total expenses	991.10	1,381.53	768.80	2,372.64	1,630.95	3,552.50
3	Profit/(loss) before exceptional items and tax (1-2)	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
4	Exceptional items	-	-	-	-	-	-
5	Profit / (loss) before tax (3-4)	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
6	Tax expenses						
(a)	Current tax	-	-	-	-	-	-
(b)	Deferred tax	17.01	(7.09)	(19.64)	9.92	(25.42)	(7.00)
(c)	Short provision of Tax of Earlier Years	-	-	-	-	-	23.14
7	Profit (Loss) for the period (5-6)	(47.58)	16.19	(14.67)	(31.40)	(104.11)	0.82
8	Profit (Loss) of associate concerns	(1.46)	(11.44)	(12.03)	(12.90)	(18.93)	(42.86)
9	Profit (Loss) after tax and share of profit(loss) of associate concerns	(49.05)	4.75	(26.70)	(44.31)	(123.04)	(42.05)
10	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.08)
(b)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (7+8)	(49.05)	4.75	(26.70)	(44.31)	(123.04)	(45.13)
12	Paid up Share Capital	528.55	528.55	528.55	528.55	528.55	528.55
13	Earnings per equity share						
(1)	Basic	(0.93)	0.09	(0.51)	(0.84)	(2.33)	(0.80)
(2)	Diluted	(0.93)	0.09	(0.51)	(0.84)	(2.33)	(0.80)



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 CIN - L24100MH1985PLC036547



STATEMENT OF ASSETS AND LIABILITIES (STANDALONE) AS AT 30TH SEPTEMBER, 2018

Sr. No.	Particulars	(Rs. in Lacs)	
		As at 30-09-2018 Un-Audited	As at 31-03-2018 Audited
I	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment	2,469.27	2,605.84
	(b) Other Intangible Assets	1.70	2.32
	(c) Financial Assets		
	(i) Investments	87.83	87.83
	(ii) Loans	976.02	904.32
	(iii) Other	210.57	360.84
	(d) Other Non Current Asset	1,202.00	1,191.64
	Total Non current Assets	4,947.39	5,152.79
	(2) Current Assets		
	(a) Inventories	3,407.97	3,584.35
	(b) Financial Assets		
	(i) Trade Receivables	1,152.69	1,199.21
	(ii) Cash and cash equivalent	6.38	455.71
	(iii) Bank balance other than (iii) above	188.97	128.44
	(iv) Loans	11.10	12.99
	(v) Others	985.09	528.34
	(c) Other Current Assets	68.98	48.34
	Total Current Assets	5,821.18	5,957.37
	TOTAL ASSETS	10,768.58	11,110.15
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	528.55	528.55
	(b) Other equity	7,062.06	7,093.45
	Total equity	7,590.61	7,622.01
	Liabilities		
	(1) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	101.52	92.13
	Total Non current liabilities	101.52	92.13
	(2) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,270.77	1,747.79
	(ii) Trade payable	1,138.25	1,003.71
	(iii) Other financial liabilities	82.34	59.73
	(b) Other current liabilities	569.12	568.80
	(c) Provisions	15.95	15.98
	Total current liabilities	3,076.45	3,396.01
	Total liabilities	3,177.97	3,488.15
	TOTAL EQUITY AND LIABILITIES	10,768.58	11,110.15



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STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED) AS AT 30TH SEPTEMBER, 2018

(Rs. in Lacs)

Sr. No.	Particulars	As at 30-09-2018	As at 31-03-2018
		Un-Audited	Audited
I	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment	2,469.27	2,605.84
	(b) Other Intangible Assets	1.70	2.32
	(c) Financial Assets		
	(i) Investments	11.57	24.47
	(ii) Loans	976.02	904.32
	(iii) Other	210.57	360.84
	(d) Other Non Current Asset	1,202.00	1,191.64
	Total Non current Assets	4,871.13	5,089.43
	(2) Current Assets		
	(a) Inventories	3,407.97	3,584.35
	(b) Financial Assets		
	(i) Trade Receivables	1,152.69	1,199.21
	(ii) Cash and cash equivalent	6.38	455.71
	(iii) Bank balance other than (iii) above	188.97	128.44
	(iv) Loans	11.10	12.99
	(v) Others	985.09	528.34
	(c) Other Current Assets	68.98	48.34
	Total Current Assets	5,821.18	5,957.37
	TOTAL ASSETS	10,692.31	11,046.80
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	528.55	528.55
	(b) Other equity	6,985.79	7,030.10
	Total equity	7,514.35	7,558.65
	Liabilities		
	(1) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred tax liabilities (Net)	101.52	92.13
	Total Non current liabilities	101.52	92.13
	(2) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,270.77	1,747.79
	(ii) Trade payable	1,138.25	1,003.71
	(iii) Other financial liabilities	82.34	59.73
	(b) Other current liabilities	569.12	568.80
	(c) Provisions	15.95	15.98
	Total current liabilities	3,076.45	3,396.01
	Total liabilities	3,177.97	3,488.15
	TOTAL EQUITY AND LIABILITIES	10,692.31	11,046.80



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SEGMENT REPORTING FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2018

S _n	Particulars	Standalone Results					
		Quarter ended			Half Year ended		Year ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Gross Segment Revenue						
	Construction	222.28	110.15	226.14	332.43	445.69	1,131.59
	Fertiliser	595.24	1,145.67	414.03	1,740.91	894.64	2,010.65
	Resort	86.46	83.65	38.78	170.11	79.29	225.92
	Others	0.28	-	-	0.28	-	3.10
		904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
	Less: Inter Segment Revenue						
	Net Segment Revenue	904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
2	Segment Results						
	Construction	167.55	(38.40)	58.72	129.15	101.39	306.88
	Fertiliser	(93.84)	73.77	(57.17)	(20.07)	(120.64)	(137.26)
	Resort	(90.90)	(13.70)	(40.78)	(104.60)	(87.84)	(127.27)
	Others	12.80	5.99	1.19	18.79	14.66	2.27
		(4.40)	27.65	(38.03)	23.26	(92.42)	44.62
	Less: Interest Expense	58.39	49.22	29.69	107.61	71.23	121.83
	Add: Interest Income (Unallocable)	32.21	30.67	33.40	62.87	34.12	94.16
	Profit/(Loss) before tax and Exceptional items	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
	Exceptional Items						
	Profit/(Loss) before Tax	(30.57)	9.10	(34.31)	(21.48)	(129.53)	16.95
3	Segment Assets						
	Construction	4,197.24	4,319.73	4,763.45	4,197.24	4,763.45	4,410.14
	Fertiliser	3,435.19	3,693.98	2,568.15	3,435.19	2,568.15	3,547.79
	Resort	1,005.31	1,043.34	963.08	1,005.31	963.08	1,087.46
	Others	2,130.84	2,096.82	1,861.69	2,130.84	1,861.69	2,064.77
		10,768.58	11,153.88	10,156.37	10,768.58	10,156.37	11,110.15
4	Segment liabilities						
	Construction	469.52	471.90	505.18	469.52	505.18	474.10
	Fertiliser	2,394.25	2,771.75	1,268.45	2,394.25	1,268.45	2,724.72
	Resort	22.98	31.05	23.96	22.98	23.96	36.55
	Others	291.22	241.00	735.87	291.22	735.87	252.78
		3,177.97	3,515.70	2,533.46	3,177.97	2,533.46	3,488.15

- The above un-audited financial results were reviewed by the Audit committee and adopted by the Board of Directors at their respective
- The Company has not booked Common Maintenance charges receivable for the half year ended Sept 2018 for Rs.57.52 lacs which will be considered in books of accounts on receipt basis, as the matter is sub-judice.
- The figures for the previous periods have been re-grouped/re-arranged wherever considered necessary.

Place : Mumbai
Date : 14/11/2018



For and on behalf of the
Board of Directors.


YOGENDRA D. PATEL
CHAIRMAN & MG. DIRECTOR

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SEGMENT REPORTING FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2018

(Rs.in lacs)

Sl No	Particulars	Consolidated Results					
		Quarter ended			Half Year ended		Year ended
		30-09-2018 Un-Audited	30-06-2018 Un-Audited	30-09-2017 Un-Audited	30-09-2018 Un-Audited	30-09-2017 Un-Audited	31-03-2018 Audited
1	Gross Segment Revenue						
	Construction	222.28	110.15	226.14	332.43	445.69	1,131.59
	Fertiliser	595.24	1,145.67	414.03	1,740.91	894.64	2,010.65
	Resort	86.46	83.65	38.78	170.11	79.29	225.92
	Others	0.28	-	-	0.28	-	3.10
		904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
	Less: Inter Segment Revenue						
	Net Segment Revenue	904.25	1,339.48	678.95	2,243.73	1,419.62	3,371.27
2	Segment Results						
	Construction	167.55	(38.40)	58.72	129.15	101.39	306.88
	Fertiliser	(93.84)	73.77	(57.17)	(20.07)	(120.64)	(137.26)
	Resort	(90.90)	(13.70)	(40.78)	(104.60)	(87.84)	(127.27)
	Others	12.80	5.99	1.19	18.79	14.66	2.27
		(4.40)	27.65	(38.03)	23.26	(92.42)	44.62
	Less: Interest Expense	58.39	49.22	29.69	107.61	71.23	121.83
	Add: Interest Income (Unallocable)	32.21	30.67	33.40	62.87	34.12	94.16
	Profit/(Loss) before tax and						
	Exceptional items	(30.57)	9.10	(34.32)	(21.48)	(129.53)	16.95
	Exceptional Items	-	-	-	-	-	-
	Profit/(Loss) before Tax	(30.57)	9.10	(34.32)	(21.48)	(129.53)	16.95
	Share of Profit (Loss) on Investments						
	in Associates	(1.46)	(11.44)	(12.03)	(12.90)	(18.93)	(42.86)
3	Segment Assets						
	Construction	4,197.24	4,319.73	4,763.45	4,197.24	4,763.45	4,410.14
	Fertiliser	3,435.19	3,693.98	2,568.15	3,435.19	2,568.15	3,547.79
	Resort	1,005.31	1,043.34	963.08	1,005.31	963.08	1,087.46
	Others	2,054.58	2,022.03	1,822.26	2,054.58	1,822.26	2,001.41
		10,692.31	11,079.09	10,116.94	10,692.31	10,116.94	11,046.80
4	Segment liabilities						
	Construction	469.52	471.90	505.18	469.52	505.18	474.10
	Fertiliser	2,394.25	2,771.75	1,268.45	2,394.25	1,268.45	2,724.72
	Resort	22.98	31.05	23.96	22.98	23.96	36.55
	Others	291.22	241.00	735.87	291.22	735.87	252.78
		3,177.97	3,515.70	2,533.46	3,177.97	2,533.46	3,488.15

1 The above un-audited financial results were reviewed by the Audit committee and adopted by the Board of Directors at their respective meetings held on

2 The Company has not booked Common Maintenance charges receivable for the half year ended Sept 2018 for Rs.57.52 lacs which will be considered in books of accounts on receipt basis, as the matter is sub-judice.

3 The figures for the previous periods have been re-grouped/re-arranged wherever considered necessary.

For and on behalf of the
Board of Directors.



(Signature)

YOGENDRA D. PATEL
CHAIRMAN & MG.DIRECTOR

Place : Mumbai

Date : 14/11/2018



VERMA MEHTA & ASSOCIATES

Chartered Accountants

104, Creative Industries Premises, Sunder Nagar, Kalina, Santacruz (East), Mumbai - 400 098.
Tel.: 2666 6359 / 6570 2839 Fax : 6693 5131 E-mail : vmaca92@gmail.com / vma@vsnl.net

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS

To Board of Directors of

Bharat Agri Fert and Realty Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Bharat Agri Fert and Realty Limited** ('the Company') for the quarter / half year ended September 30, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
2. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as



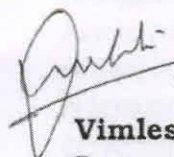
Branch Office : Pune, Aurangabad, Nashik, Bhopal, Indore, Ahmedabad

VERMA MEHTA & ASSOCIATES
Chartered Accountants

to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Verma Mehta & Associates**
Chartered Accountants
Firm's Registration No: 112118W

 14/11/2018

Vimlesh Mehta
Partner
M.N.043599



Place: Mumbai
Date:



VERMA MEHTA & ASSOCIATES

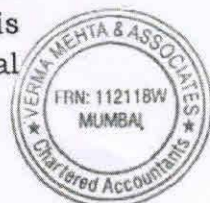
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To Board of Directors of
Bharat Agri Fert and Realty Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Bharat Agri Fert and Realty Limited** ('the Company') for the quarter / half year ended September 30, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
2. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical




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procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. The statement includes the result of an Associate-Mol Chem Limited.

4. The unaudited consolidated financial results include the Company's share of loss Rs. 1.46 Lakhs and Rs.12.90 lakhs for the quarter and half year ended 30th September 2018 respectively, as considered in the unaudited consolidated financial results in respect of an associate, based on their interim financial results which have not been reviewed by us. These interim financial results of an associate are being furnished to us by the management.
5. Based on our review conducted as above and based on the management accounts referred in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Verma Mehta & Associates**
Chartered Accountants
Firm's Registration No: 112118W


Vimlesh Mehta
Partner
M.N.043599



Place: Mumbai
Date: 14.11.2018