

OAML/ND/2021

August 13, 2021

Electronic Filing

Department of Corporate Services/ Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Email id: corp.relations@bseindia.com
Scrip Code No.: 500317

National Stock Exchange of India Ltd.
"Exchange Plaza" Bandra-Kurla Complex,
Bandra (E),
Mumbai-400 051
Email id: cmlist@nse.co.in
Scrip Code: OSWALAGRO

Dear Sir/ Madam,

Subject: Outcome of the meeting of Board of Directors of Oswal Agro Mills Limited held on August 13, 2021

Dear Sir/ Madam,

In compliance with Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), we wish to inform that:

(i) Unaudited financial results of the Company (standalone and consolidated) for the quarter ended June 30, 2021 along with limited review report:

The unaudited financial results of the company (standalone and consolidated) for the quarter ended June 30, 2021 have been reviewed by the Audit Committee in its meeting held on Friday, August 13, 2021 and based on its recommendation, approved by the Board of Directors of the Company at their meeting held on Friday, August 13, 2021.

Accordingly, please find enclosed herewith as Annexure 1, unaudited financial results for the quarter ended June 30, 2021 along with limited review report as submitted by the statutory auditors of the Company on the unaudited financial results.

(ii) Appointment of Mr. Dhiraj Gupta as Additional Director and Non-executive and Independent Director

Mr. Dhiraj Gupta has been appointed as Additional Director and Non-Executive and Independent Director of the Company for a period of 5 years w.e.f August 13, 2021 subject to the approval of shareholders of the Company at the next Annual General Meeting.

Further, pursuant to the BSE Circular with reference no. LIST/COMP/14/2018-19 dated June 20, 2018 and the circular issued by the National Stock Exchange of India Limited with reference no. NSE/CML/2018/24 dated June 20, 2018 Mr. Dhiraj Gupta is not debarred from holding the office of Director by virtue of SEBI Order or any other such Authority. Enclosed herewith his brief profile as Annexure 2;

7th Floor, Antriksh Bhawan, 22 Kasturba Gandhi Marg, New Delhi-110 001

T: +91-11-23715242, 23322980, 23753652, 23715225 E: oswal@oswalagromills.com W: www.oswalagromills.com

Kindly take the same on record.

Thanking you,

Yours sincerely,
For Oswal Agro Mills Limited

Bhola Nath Gupta
Bhola Nath Gupta
Wholetime Director & CEO
DIN: 00562338

Time of commencement: 4:45 pm

Time of conclusion : 5:30 pm

Encl: A/a

OSWAL AGRO MILLS LIMITED

Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267
Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2021

Part I

(₹ In Lakh)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	252.08	1,602.80	-	2,926.69
II	Other income	381.07	524.20	576.29	2,224.49
III	Total Income (I+II)	633.15	2,127.00	576.29	5,151.18
IV	Expenses				
	Purchases of Stock-in-Trade	249.56	1,586.70	-	2,896.74
	Changes in inventories Stock-in-Trade and work-in-progress	-	-	-	-
	Employee benefits expense	58.73	47.72	44.75	202.14
	Finance Costs	2.05	1.90	2.02	8.16
	Depreciation and amortization expense	9.01	9.01	9.07	36.39
	Rates and Taxes	35.24	36.12	34.77	143.84
	Consultancy and professional fees	89.17	58.55	63.49	228.96
	Postage & Telegram	0.07	0.19	0.01	0.43
	Printing & Stationery	-	0.03	-	0.56
	Donation	5.45	-	-	150.00
	Contribution Towards Corporate Social Responsibility	-	-	184.00	184.00
	Other expenses	33.39	27.92	27.86	191.09
	Total Expenses (IV)	482.67	1,768.14	365.97	4,042.31
V	Profit before tax (III-IV)	150.48	358.86	210.32	1,108.87
VI	Tax expense/(credit)				
	Current tax	45.34	109.49	89.00	588.40
	Deferred Tax	(5.86)	1.43	5.27	(19.85)
VII	Profit for the period/year (V-VI)	111.00	247.94	116.05	540.32
VIII	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	(i) Equity instruments through other comprehensive income (FVTOCI)	-	(5.78)	-	(5.78)
	(ii) Remeasurement of defined benefit plan	-	7.70	(1.73)	2.51
	Total other comprehensive income/(loss)	-	1.92	(1.73)	(3.27)
IX	Total comprehensive income/(loss) for the period/year (VII+VIII)	111.00	249.86	114.32	537.05
X	Paid-up equity share capital (face value of ₹ 10/- each)	13,423.48	13,423.48	13,423.48	13,423.48
XI	Other equity (excluding revaluation reserves)	-	-	-	45,805.46
XII	Earning per share (EPS): (Not annualised)				
	(a) Basic EPS	0.08	0.18	0.09	0.40
	(b) Diluted EPS	0.08	0.18	0.09	0.40

Part II

STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ In Lakh)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue				
a)	Trading	252.08	1,602.80	-	2,926.69
b)	Real Estate	-	-	0.05	0.05
c)	Investment Activities	381.07	516.92	576.24	2,198.94
d)	Unallocated	-	7.28	-	25.50
	Total Segment Revenue	633.15	2,127.00	576.29	5,151.18
2	Segment Result				
	Profit (+) / Loss (-) before finance cost and tax				
a)	Trading	0.83	44.97	-	28.25
b)	Real Estate	(77.76)	(75.93)	(71.56)	(302.95)
c)	Investment Activities	325.69	474.05	547.89	2,027.57
d)	Unallocated	(96.23)	(82.33)	(263.99)	(635.84)
	Less: Finance Cost	2.05	1.90	2.02	8.16
	Profit before tax	150.48	358.86	210.32	1,108.87
	Less: Current Tax	45.34	109.49	89.00	588.40
	Less: Deferred Tax	(5.86)	1.43	5.27	(19.85)
	Profit after Tax	111.00	247.94	116.05	540.32
3	Segment Assets				
a)	Trading	2,131.28	2,340.18	1,523.43	2,340.18
b)	Real Estate	10,283.89	10,260.38	8,892.68	10,260.38
c)	Investment Activities	46,613.25	46,308.25	49,058.34	46,308.25
d)	Unallocated	1,303.64	1,300.19	1,396.55	1,300.19
	Total Assets	60,332.06	60,209.00	60,871.00	60,209.00
4	Segment Liabilities				
a)	Trading	177.49	266.76	1,490.15	266.76
b)	Real Estate	125.73	69.77	113.22	69.77
c)	Investment Activities	61.59	48.60	60.28	48.60
d)	Unallocated	627.31	594.93	401.14	594.93
	Total Liabilities	992.12	980.06	2,064.79	980.06



Notes:

1. The aforesaid financial results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 13, 2021.
2. The Company recognize Trading, Real Estate and Investing activities as separate Business Segments.
3. For the first time for financial years ended 31.03.2019 and 31.03.2020, the company met the '50-50' test for determining financial activity as a principal business and technically got covered under the definition of NBFC. In this regard, the company had filed an application dated 13.08.2020 with RBI to seek exemption from being treated as NBFC by ensuring that income from non-financial activities is more than 50% of the total income of the company and seek condonation for default in not filing application with RBI for registration as NBFC and regularisation of the same, including exemption from the operation of the disclosure requirements as applicable to a NBFC as per the Reserve Bank of India Act, 1934. In this regard, correspondences with Reserve Bank of India are going on and directions given by Reserve Bank of India from time to time are being complied with.

Further the income from non-financial activities for the FY 20-21 has exceeded 50% of the gross income and it is now not required to get registration as a NBFC on the basis of financial statement as on 31.03.2021. Accordingly, the financial results for the quarter have been prepared in accordance with Division II of Schedule III to the Companies Act, 2013 applicable to non-NBFCs.

By the order of the board

Place : New Delhi

Date : 13.08.2021

Regd. Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhlana-141 003 (Punjab)

Contact: 0161- 2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com


B N Gupta

CEO and Whole Time Director
DIN: 00562326



Independent Auditor's Review Report on Quarterly Standalone Unaudited Financial Results of M/s Oswal Agro Mills Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of M/s Oswal Agro Mills Limited**

We have reviewed the accompanying Statement of Standalone unaudited financial results of **M/s Oswal Agro Mills Limited** ("the company") for the quarter ended June 30, 2021 ("the statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the regulations") including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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

Basis of Qualified Conclusion

We draw attention to Note 3 of the statement of standalone unaudited financial results whereby for the first time for financial years ended 31.03.2019 and 31.03.2020, the company met the '50-50' test for determining financial activity as a principal business and technically got covered under the definition of NBFC. In this regard, the company had filed an application dated 13.08.2020 with RBI to seek exemption from being treated as NBFC by ensuring that income from non-financial activities is more than 50% of the total income of the company and seek condonation for default in not filing application with RBI for registration as NBFC and regularisation of the same, including exemption from the operation of the disclosure requirements as applicable to a NBFC as per the Reserve Bank of India Act, 1934. In this regard, correspondences with Reserve Bank of India are going on and directions given by Reserve Bank of India from time to time are being complied with.

Further the income from non-financial activities for the FY 20-21 has exceeded 50% of the gross income and it is now not required to get registration as a NBFC on the basis of financial statement as on 31.03.2021. Accordingly, the financial results for the quarter have been prepared in accordance with Division II of Schedule III to the Companies Act, 2013 applicable to non-NBFCs.

The effects on the quarterly standalone unaudited financial results of the aforesaid non-compliances cannot be determined.



Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matter specified in "Basis of Qualified Conclusion Paragraph", nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules issued thereunder and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal and Dhandhania
Chartered Accountants
FRN: 125756W


Alok Dhandhania
M.No: 111062
Partner
Place: New Delhi
Date: 13.08.2021
UDIN: 21111062AAFF05777



OSWAL AGRO MILLS LIMITED

Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267
Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2021

Part I

(₹ In Lakh)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	252.08	1,602.80	-	2,926.69
II	Other income	381.07	524.20	576.29	2,224.49
III	Total Income (I+II)	633.15	2,127.00	576.29	5,151.18
IV	Expenses				
	Purchases of Stock-in-Trade	249.56	1,586.70	-	2,896.74
	Changes in inventories Stock-in-Trade and work-in-progress	-	-	-	-
	Employee benefits expense	58.73	47.72	44.75	202.14
	Finance Costs	2.05	1.90	2.02	8.16
	Depreciation and amortization expense	9.01	9.01	9.07	36.39
	Rates and Taxes	35.24	36.12	34.77	143.84
	Consultancy and professional fees	89.17	58.55	63.49	228.96
	Postage & Telegram	0.07	0.19	0.01	0.43
	Printing & Stationery	-	0.03	-	0.56
	Donation	5.45	-	184.00	150.00
	Contribution Towards Corporate Social Responsibility	-	-	-	184.00
	Other expenses	33.39	27.92	27.86	191.09
	Total Expenses (IV)	482.67	1,768.14	365.97	4,042.31
V	Profit before tax (III-IV)	150.48	358.86	210.32	1,108.87
VI	Tax expense/(credit)				
	Current tax	45.34	109.49	89.00	588.40
	Deferred Tax	(5.86)	1.43	5.27	(19.85)
VII	Profit for the period/Year after tax but before share of net profit of Investment accounted for using equity method (V-VI)	111.00	247.94	116.05	540.32
VIII	Share of profit/(loss) of an associate	336.72	434.54	599.46	1,779.79
IX	Profit for the period/Year (VII+VIII)	447.72	682.48	715.51	2,320.11
X	Other Comprehensive Income				
	Items that will not reclassified to profit or loss				
	(i) Equity instruments through other comprehensive income (FVTOCI)	-	(5.78)	-	(5.78)
	(ii) Remeasurement of defined benefit plan	-	7.70	(1.73)	2.51
	(iii) Share of profit/(loss) of an associate	0.01	37.01	(7.38)	14.77
	Total other comprehensive income/(loss)	0.01	38.93	(9.11)	11.50
XI	Total comprehensive income/(loss) for the period/year (IX+X)	447.73	721.41	706.40	2,331.61
XII	Net profit attributable to:				
	(a) Owners of the parent	447.72	682.48	715.51	2,320.11
	(b) Non-controlling interests	-	-	-	-
XIII	Other Comprehensive Income attributable to:				
	(a) Owners of the parent	0.01	38.93	(9.11)	11.50
	(b) Non-controlling interests	-	-	-	-
XIV	Total Comprehensive Income of the year attributable to:				
	(a) Owners of the parent	447.73	721.41	706.40	2,331.61
	(b) Non-controlling interests	-	-	-	-
XV	Paid-up equity share capital (face value of ₹ 10/- each)	13,423.48	13,423.48	13,423.48	13,423.48
XVI	Other equity (excluding revaluation reserves)	-	-	-	65,506.32
XVII	Earning per share (EPS): (Not annualised)				
	(a) Basic EPS	0.33	0.51	0.53	1.73
	(b) Diluted EPS	0.33	0.51	0.53	1.73



Part II

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ In Lakh)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue				
a)	Trading	252.08	1,602.80	-	2,926.69
b)	Real Estate	-	-	0.05	0.05
c)	Investment Activities	381.07	516.92	576.24	2,198.94
d)	Unallocated	-	7.28	-	25.50
	Total Segment Revenue	633.15	2,127.00	576.29	5,151.18
2	Segment Result				
	Profit (+) / Loss (-) before finance cost and tax				
a)	Trading	0.83	44.97	-	28.25
b)	Real Estate	(77.76)	(75.93)	(71.56)	(302.95)
c)	Investment Activities	325.69	474.05	547.89	2,027.57
d)	Unallocated	(96.23)	(82.33)	(263.99)	(635.84)
	Less: Finance Cost	2.05	1.90	2.02	8.16
	Profit before tax	150.48	358.86	210.32	1,108.87
	Less: Current Tax	45.34	109.49	89.00	588.40
	Less: Deferred Tax	(5.86)	1.43	5.27	(19.85)
	Profit for the period/Year after tax but before share of net profit of investments accounted for using equity method	111.00	247.94	116.05	540.32
	Share of profit/(Loss) of an associate	336.72	434.54	599.46	1,779.79
	Profit for the year/period	447.72	682.48	715.51	2,320.11
3	Segment Assets				
a)	Trading	2,131.28	2,340.18	1,523.43	2,340.18
b)	Real Estate	10,283.89	10,260.38	8,892.68	10,260.38
c)	Investment Activities	66,650.84	66,009.11	67,556.72	66,009.11
d)	Unallocated	1,303.64	1,300.19	1,396.55	1,300.19
	Total Assets	80,369.65	79,909.86	79,369.38	79,909.86
4	Segment Liabilities				
a)	Trading	177.49	266.76	1,490.15	266.76
b)	Real Estate	125.73	69.77	113.22	69.77
c)	Investment Activities	61.59	48.60	60.28	48.60
d)	Unallocated	627.31	594.93	401.14	594.93
	Total Liabilities	992.12	980.06	2,064.79	980.06



Notes:

1. The aforesaid financial results were reviewed by the Audit Committee and approved by the Board of Directors of holding company in its meeting held on August 13, 2021.
2. The Company recognize Trading, Real Estate and Investing activities as separate Business Segments.
3. For the first time for financial years ended 31.03.2019 and 31.03.2020, the holding company met the '50-50' test for determining financial activity as a principal business and technically got covered under the definition of NBFC. In this regard, the holding company had filed an application dated 13.08.2020 with RBI to seek exemption from being treated as NBFC by ensuring that income from non-financial activities is more than 50% of the total income of the holding company and seek condonation for default in not filing application with RBI for registration as NBFC and regularisation of the same, including exemption from the operation of the disclosure requirements as applicable to a NBFC as per the Reserve Bank of India Act, 1934. In this regard, correspondences with Reserve Bank of India are going on and directions given by Reserve Bank of India from time to time are being complied with.

Further the income from non-financial activities for the FY 20-21 has exceeded 50% of the gross income and it is now not required to get registration as a NBFC on the basis of financial statement as on 31.03.2021. Accordingly, the financial results for the quarter have been prepared in accordance with Division II of Schedule III to the Companies Act, 2013 applicable to non-NBFCs.

By the order of the board of the Holding Company

Place : New Delhi

Date : 13.08.2021

Regd. Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhiana-141 003 (Punjab)

Contact: 0161- 2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com


B N Gupta

CEO and Whole Time Director

DIN: 00562338



Independent Auditor's Review Report on Quarterly Consolidated unaudited Financial Results of M/s Oswal Agro Mills Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of M/s Oswal Agro Mills Limited

We have reviewed the accompanying Statement of Consolidated unaudited financial results of **M/s Oswal Agro Mills Limited** ("the Holding company") and its associate for the quarter ended June 30, 2021 ("the statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the regulations") including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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

Basis of Qualified Conclusion

We draw attention to Note 3 of the statement of consolidated unaudited financial results whereby for the first time for financial years ended 31.03.2019 and 31.03.2020, the holding company met the '50-50' test for determining financial activity as a principal business and technically got covered under the definition of NBFC. In this regard, the holding company had filed an application dated 13.08.2020 with RBI to seek exemption from being treated as NBFC by ensuring that income from non-financial activities is more than 50% of the total income of the holding company and seek condonation for default in not filing application with RBI for registration as NBFC and regularisation of the same, including exemption from the operation of the disclosure requirements as applicable to a NBFC as per the Reserve Bank of India Act, 1934. In this regard, correspondences with Reserve Bank of India are going on and directions given by Reserve Bank of India from time to time are being complied with.

Further the income from non-financial activities for the FY 20-21 has exceeded 50% of the gross income and it is now not required to get registration as a NBFC on the basis of financial statement as on 31.03.2021. Accordingly, the financial results for the quarter have been prepared in accordance with Division II of Schedule III to the Companies Act, 2013 applicable to non-NBFCs.

The effects on the quarterly consolidated unaudited financial results of the aforesaid non-compliances cannot be determined.



Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matter specified in "Basis of Qualified Conclusion Paragraph", nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules issued thereunder and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal and Dhandhania
Chartered Accountants
FRN: 125756W


Alok Dhandhania
M.No: 111062
Partner
Place: New Delhi
Date: 13.08.2021
UDIN: 2111062 A A A F F P S 7 5 9



Appointment of Mr. Dhiraj Gupta as Additional Directors & Non-executive & Independent Director of the Oswal Agro Mills Limited

S. No.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment/ resignation/ removal/ death or otherwise	The Board of Directors, based on the recommendation of Nomination & Remuneration Committee, has approved the appointment of Mr. Dhiraj Gupta as Additional Director, Non-executive & Independent Director
2	Date of appointment/ cessation (as applicable) & term of appointment	Date of appointment: August 13, 2021 Term of appointment: Five years
3	Brief profile (in case of appointment)	Mr. Dhiraj Gupta a commerce graduate (B.com) from Delhi University(SOL) and qualified Chartered Accountant from Institute of Chartered Accountants of India having experience of more than 3 years of experience in various fields like accounting, Auditing, taxation matters, Consulting, etc. He has recently Qualified LLB From ISBM University (Chattisgarh). Mr. Dhiraj Gupta is currently working as practicing Chartered Accountant in Delhi.
4	Disclosure of relationships between Directors (in case of appointment of director)	None