



# THE HI-TECH GEARS LTD.

CIN - L29130HR1986PLC081555

Corporate Office : Millennium Plaza, Tower-B, Sushant Lok-1, Sector-27, Gurugram -122009,  
Haryana, INDIA Tel. : +91(124) 4715100

**Date: November 04, 2019**

The Manager,  
Listing Department,  
National Stock Exchange of India Ltd,  
"Exchange Plaza", C-1, Block – G  
Bandra – Kurla Complex, Bandra (E)  
Mumbai – 400051, India

The Manager,  
Listing Department,  
Bombay Stock Exchange Ltd  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400001, India

**Symbol: HITECHGEAR**

**Scrip Code: 522073**

**Subject: Outcome of the Board Meeting held on November 04, 2019**

Dear Sir/Madam

Pursuant to Regulation 30, 33 and any other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held today, i.e. November 04, 2019, have considered and approved, inter alia, the following matters:

1. Elevation of Mr. Vijay Mathur to the position of Chief Financial Officer (CFO) of the Company.
2. The unaudited standalone & consolidated financial results of the company for the quarter and half year ended on September 30, 2019. A copy of prescribed format as approved by the Board and signed by the Executive Chairman and Limited Review Report is annexed for your ready reference.

The Results will be published in the Newspaper in terms of Regulation 47(1) (b) of SEBI (LODR) Regulations, 2015 in due course and same shall be placed on the Website of the Company.

The Meeting of the Board of Directors commenced at 12:00 Noon. and concluded at 17:20.

You are kindly requested to take the above information on record and oblige.

**Thanking You,**

**Yours Faithfully,  
For The Hi-Tech Gears Limited**

*S.K. Khatri*

**S.K. Khatri  
Company Secretary  
M. No: F5459  
Encl: as above**



[www.thehitechgears.com](http://www.thehitechgears.com)

Works I : A-589, Industrial Complex, Bhiwadi - 301 019 Rajasthan INDIA Tel. : +91(1493) 265000

Regd. Office & Works-II : Plot No. 24 - 26 Sector-7, IMT Manesar - 122 050 Gurugram, Haryana INDIA Tel.: +91 (124) 4715200

Works-III : Plot No. SP-146A, Industrial Complex, Bhiwadi - 301019-Rajasthan INDIA

Head Office : C-41/B, Kalkaji, New Delhi - 110019 INDIA

Subsidiaries : The Hi-Tech Gears Canada. Inc. 361, Speedvale Ave W. Guelph, ON N1H 1C7, CANADA

Teutech LLC. 227, Barton St. Emporium. PA 15834, USA



**Notes:**

- 1 The above Unaudited (Standalone and Consolidated) Financial Results have been reviewed by the Audit Committee at their meeting held on November 04, 2019 and thereafter approved by the Board of Directors in their meeting held on November 04, 2019.
- 2 The Limited Review has been carried out by the Statutory Auditors of the Company.
- 3 The standalone operations of the company falls under manufacturing of gears and transmissions, which is considered to be the only reportable segment by the management. For consolidated operations, the Group has three operating segments (India, Canada and Others), which have been determined on geographical basis.
- 4 The figure in the consolidated financial results for the corresponding quarter and half year ended September 30, 2018 has been approved by the company's board of directors, but have not been subjected to audit or review.
- 5 Effective April 01, 2019, the Group adopted Ind AS 116 "Leases", applied to all contracts having lease components existing on April 01, 2019 using the modified retrospective method. Accordingly, the Group has not restated comparative information. The Group has measured the lease liability at present value of remaining lease payments discounted using the incremental borrowing rate as the date of initial application and Right of Use assets measured at an amount equal to lease liability. On the date of initial application, the adoption of new standard resulted in recognition of right of use Rs. 87.04 Mn and a lease liability of Rs. 87.04 Mn. In respect of leases that were classified as finance leases, applying Ind AS 17, an amount of Rs. 49.77 Mn has been reclassified from property, plant and equipment to right-of-use assets. An amount of Rs. 2.75 Mn has been reclassified from other current financial liabilities to lease liability – current and an amount of Rs. 16.61 Mn has been reclassified from borrowings – non-current to lease liability – non-current.
- 6 Pursuant to the taxation laws (Amendment) Ordinance, 2019 issued on September 20, 2019, corporate assessee have been given an option to apply a lower income tax rate with effect from April 01, 2019, subject to certain conditions specified therein. The Tax expenses for the quarter and half year ended September 30, 2019 have been provided for at reduced tax rate.
- 7 Provision for taxation is made at the effective Income Tax rates.
- 8 Figures of the previous periods have been re-grouped/re-arranged, wherever considered necessary, to correspond with the current period's grouping.

Place : New Delhi  
Date : November 04, 2019



For and on behalf of Board of Directors  
The Hi-Tech Gears Limited

  
Deep Kapuria  
Executive Chairman

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9. Statement of Unaudited (Standalone and Consolidated) Assets and Liabilities				(Rs. in million)	
Particulars	Standalone		Consolidated		
	As at September 30, 2019	As at March 31, 2019	As at September 30, 2019	As at March 31, 2019	
	Unaudited	Audited	Unaudited	Audited	
<b>Assets</b>					
<b>Non-current assets</b>					
Property, plant and equipment	1,774.00	1,740.67	3,376.78	3,334.44	
Capital work-in-progress	276.78	138.04	396.09	194.23	
Right-of-use asset	126.74	-	126.74	-	
Goodwill	-	-	488.67	472.88	
Other intangible assets	12.13	9.76	633.08	633.92	
<b>Financial assets</b>					
Investments	1,584.55	1,584.65	35.58	35.68	
Loans	45.21	33.29	45.21	35.07	
Other financial assets	1.07	5.22	1.07	5.21	
Deferred tax assets (net)	10.03	-	10.22	2.41	
Other non-current assets	257.81	324.40	257.81	324.40	
<b>Total non-current assets</b>	<b>4,088.32</b>	<b>3,836.03</b>	<b>5,371.25</b>	<b>5,038.24</b>	
<b>Current assets</b>					
Inventories	560.44	739.73	855.91	1,070.25	
<b>Financial assets</b>					
Trade receivables	772.50	1,090.31	1,150.51	1,692.91	
Cash and cash equivalents	307.80	293.69	432.96	469.55	
Other bank balances	274.24	124.11	274.24	124.11	
Loans	7.04	10.46	8.59	10.46	
Other financial assets	67.78	66.34	69.63	66.34	
Current tax assets (net)	18.99	19.71	19.63	22.97	
Other current assets	160.88	144.99	241.21	181.19	
<b>Total current assets</b>	<b>2,169.67</b>	<b>2,489.34</b>	<b>3,052.68</b>	<b>3,637.78</b>	
<b>Total assets</b>	<b>6,257.99</b>	<b>6,325.37</b>	<b>8,423.93</b>	<b>8,676.02</b>	
<b>Equity and liabilities</b>					
<b>Equity</b>					
Equity share capital	187.68	187.68	187.68	187.68	
Other equity	2,521.07	2,494.11	2,601.08	2,529.70	
<b>Total equity</b>	<b>2,708.75</b>	<b>2,681.79</b>	<b>2,788.76</b>	<b>2,717.38</b>	
<b>Liabilities</b>					
<b>Non-current liabilities</b>					
<b>Financial liabilities</b>					
Borrowings	1,747.55	1,641.25	3,143.75	3,093.81	
Provisions	46.32	46.32	46.32	46.32	
Deferred tax liabilities (net)	-	13.70	80.69	94.21	
Other non-current liabilities	19.19	23.13	19.19	23.13	
<b>Total non-current liabilities</b>	<b>1,813.06</b>	<b>1,724.40</b>	<b>3,289.95</b>	<b>3,257.47</b>	
<b>Current liabilities</b>					
<b>Financial liabilities</b>					
Borrowings	524.28	715.59	681.55	927.44	
Trade payables					
- total outstanding dues of micro enterprises and small enterprises	26.75	35.81	26.75	35.81	
Other financial liabilities	470.05	594.78	675.98	934.82	
Other current liabilities	579.77	459.25	820.43	683.90	
Provisions	83.30	77.96	87.85	83.41	
Current tax liabilities (net)	50.60	35.79	50.60	35.79	
Current tax liabilities (net)	1.43	-	2.06	-	
<b>Total current liabilities</b>	<b>1,736.18</b>	<b>1,919.18</b>	<b>2,345.22</b>	<b>2,701.17</b>	
<b>Total equity and liabilities</b>	<b>6,257.99</b>	<b>6,325.37</b>	<b>8,423.93</b>	<b>8,676.02</b>	

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10. Statement of Unaudited (Standalone and Consolidated) Cash Flow				(Rs. in million)	
Particulars	Standalone		Consolidated		
	For the period ended		For the period ended		
	September 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018	
	Unaudited	Unaudited	Unaudited	Unaudited	
<b>A Cash flow from operating activities</b>					
Profit before tax	98.69	238.29	107.97	281.27	
<b>Adjustments for:</b>					
Depreciation and amortisation expense	137.47	134.18	216.08	206.87	
Gain on disposal of property, plant and equipment (net)	(11.89)	(22.10)	(11.89)	(22.10)	
Interest income classified as investing cash flows	(12.82)	(23.52)	(13.54)	(24.35)	
Income recognised on account of government assistance	(3.93)	(6.91)	(3.93)	(6.91)	
Provisions written back	(2.01)	(23.71)	-	-	
Provision for doubtful debts	-	6.10	-	6.10	
Unrealised (profit)/loss on foreign exchange fluctuation (net)	9.95	(8.02)	21.34	(10.28)	
Unrealised profit on mark to market of forward contracts	-	-	4.76	(0.50)	
Finance costs	109.06	87.42	162.67	144.31	
<b>Operating profit before working capital changes</b>	<b>324.52</b>	<b>381.73</b>	<b>483.46</b>	<b>574.41</b>	
<b>Movement in working capital</b>					
Movement in inventories	179.29	(100.99)	214.35	(209.25)	
Movement in other financial assets	(1.44)	(22.33)	(8.06)	(21.83)	
Movement in trade receivables	311.89	(215.35)	535.32	(223.24)	
Movement in other non-current assets	0.60	(1.26)	258.03	(1.26)	
Movement in other current assets	(15.89)	(9.84)	(60.01)	(31.61)	
Movement in other financial liability	38.52	56.80	(106.03)	20.49	
Movement in other current liability	3.95	13.89	3.06	10.46	
Movement in provision	18.08	30.25	57.75	165.49	
Movement in other non-current liabilities	-	(0.07)	-	(0.07)	
Movement in trade and other payables	(136.43)	(0.33)	(270.77)	68.45	
<b>Cash flow from operating activities post working capital changes</b>	<b>723.09</b>	<b>132.50</b>	<b>1,107.10</b>	<b>352.04</b>	
Income tax paid (net)	(31.48)	(91.42)	(30.74)	(97.37)	
<b>Net cash flows from operating activities (A)</b>	<b>691.61</b>	<b>41.08</b>	<b>1,076.36</b>	<b>254.67</b>	
<b>B Cash flows from investing activities</b>					
Payment for acquisition of subsidiary, net of cash acquired	-	(13.78)	-	-	
Purchase of non-current investments	-	-	-	(0.01)	
Payments for property, plant and equipment and capital work-in-progress	(287.12)	(295.86)	(1,020.09)	(850.01)	
Proceeds from sale of property, plant and equipment	54.18	27.27	319.25	210.27	
Payment/received for margin money and bank deposits	(148.28)	8.77	(145.99)	20.46	
Repayment loans and advances	(8.51)	(16.20)	(8.26)	(18.60)	
Interest received	15.12	35.22	13.54	24.35	
<b>Net cash used in investing activities (B)</b>	<b>(374.61)</b>	<b>(254.58)</b>	<b>(841.55)</b>	<b>(613.54)</b>	
<b>C Cash flows from financing activities</b>					
Finance cost paid	(94.70)	(75.05)	(140.18)	(131.94)	
Proceeds from borrowings	82.58	370.05	324.54	660.04	
Repayment of borrowings	(284.40)	-	(449.39)	(104.01)	
Repayment of principal portion of lease liability	(6.37)	-	(6.37)	-	
<b>Net cash flow from/used in financing activities (C)</b>	<b>(302.89)</b>	<b>295.00</b>	<b>(271.40)</b>	<b>424.09</b>	
Net increase/(decrease) in cash and cash equivalents (A+B+C)	14.11	81.50	(36.59)	65.22	
Cash and cash equivalents at the beginning of the year	293.69	75.20	469.55	245.34	
<b>Cash and cash equivalents at the end of the year</b>	<b>307.80</b>	<b>156.70</b>	<b>432.96</b>	<b>310.56</b>	

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**THE HI-TECH GEARS LIMITED**

Regd. Office: Plot No. 24 - 26, IMT Manesar, Sector-7, Gurugram-122050, Haryana  
Corporate Office : Millennium Plaza, Tower-B, Sushant Lok-I, Sector-27 Gurgaon-122009, Haryana  
CIN: L29130HR1986PLC081555; Website : www.thehitechgears.com; e-mail id: secretarial@thehitechgears.com;  
Ph No. 0124-4715100 Fax: 0124-2806085

Segment wise revenue and results for the quarter and half year ended September 30, 2019

(Rs. In million, except per share data)

Particulars	Consolidated Results					
	Quarter ended			Half Year ended		Year ended
	September 30, 2019 Unaudited	June 30, 2019 Unaudited	September 30, 2018 Unaudited	September 30, 2019 Unaudited	September 30, 2018 Unaudited	March 31, 2019 Audited
<b>1 Segment Revenue</b>						
a) India	1,336.03	1,506.76	1,719.77	2,842.78	3,347.05	6,472.15
b) Canada	419.44	624.43	645.38	1,043.87	1,295.81	2,516.54
c) Others	76.82	64.25	60.71	141.07	114.78	226.08
Less: Intercompany segment revenue	(19.48)	(19.46)	(14.81)	(38.93)	(39.48)	(77.55)
<b>Total Revenue</b>	<b>1,812.81</b>	<b>2,175.98</b>	<b>2,411.05</b>	<b>3,988.79</b>	<b>4,718.16</b>	<b>9,137.22</b>
<b>2 Segment Results</b>						
a) India	107.44	93.44	140.01	200.88	325.71	637.76
b) Canada	(25.36)	63.45	(18.00)	38.09	65.52	222.94
c) Others	24.97	6.70	23.04	31.67	34.35	19.38
<b>Total</b>	<b>107.05</b>	<b>163.59</b>	<b>145.05</b>	<b>270.64</b>	<b>425.58</b>	<b>880.08</b>
<b>Less:</b>						
Finance costs	87.23	75.44	22.13	162.67	144.31	294.81
Exceptional items	-	-	-	-	-	-
Other unallocable expenditure	-	-	-	-	-	-
<b>Total profit before tax</b>	<b>19.82</b>	<b>88.15</b>	<b>122.92</b>	<b>107.97</b>	<b>281.27</b>	<b>585.27</b>
<b>Segment Asset</b>						
a) India	4,709.66	4,869.08	4,238.79	4,709.66	4,238.79	4,772.32
b) Canada	3,126.48	3,234.66	3,474.88	3,126.48	3,474.88	3,336.20
c) Other	587.79	566.45	604.21	587.79	604.21	567.50
<b>Total</b>	<b>8,423.93</b>	<b>8,670.19</b>	<b>8,317.88</b>	<b>8,423.93</b>	<b>8,317.88</b>	<b>8,676.02</b>
<b>Segment liability</b>						
a) India	3,549.88	3,747.42	3,264.44	3,549.88	3,264.44	3,643.58
b) Canada	1,733.95	1,813.54	1,947.71	1,733.95	1,947.71	1,954.01
c) Other	351.34	351.54	397.25	351.34	397.25	361.05
<b>Total</b>	<b>5,635.17</b>	<b>5,912.50</b>	<b>5,609.40</b>	<b>5,635.17</b>	<b>5,609.40</b>	<b>5,958.64</b>

For and on behalf of the Board of Directors,  
The Hi-Tech Gears Limited

Place: New Delhi  
Date: November 04, 2019



Deep Kapuria  
Executive Chairman

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**INDEPENDENT AUDITORS' REVIEW REPORT ON QUARTERLY AND YEAR TO DATE  
UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015**

Review Report to  
The Board of Directors of  
The Hi-Tech Gears Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of The Hi-Tech Gears Limited("the Company")for the quarter and six months ended 30<sup>th</sup> September, 2019 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 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. 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 Engagement (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 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. Attention is drawn to the fact that the statement of cash flows for the corresponding period from 1<sup>st</sup> April, 2018 to 30<sup>th</sup> September, 2018 as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to review since there was no mandatory requirement to submit statement of cash flows prior to 1<sup>st</sup> April, 2019.



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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O.P. DADU & CO.  
CHARTERED ACCOUNTANTS  
FRN. 001201N



*Amit Gupta*  
(AMIT GUPTA)  
PARTNER  
M No. 094202

PLACE : NEW DELHI  
DATED: 4<sup>TH</sup> NOVEMBER, 2019

UDIN : 19094202 AAAACL6974



**Independent Auditors' Review Report on Quarterly and Year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors of  
The Hi-Tech Gears Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of The Hi-Tech Gears Limited (hereinafter referred to as the "Holding Company") and its subsidiary companies (The Holding Company and its subsidiary companies together referred to as "the Group") for the quarter and six months ended 30<sup>th</sup> September, 2019 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> September 2018 and the corresponding period from 1<sup>st</sup> April 2018 to 30<sup>th</sup> September 2018, as reported in these financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review since there was no mandatory requirement to submit quarterly consolidated financial results prior to 1<sup>st</sup> April 2019.
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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4. The statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1	2545887 Ontario Inc., Canada	Wholly Owned Subsidiary
2	Neo-Tech Smart Solutions Inc., Canada	Wholly Owned Subsidiary
3	Neo-Tech Auto Systemz Inc., USA	Wholly Owned Subsidiary
4	The Hi-Tech Gears Canada Inc.	Step Down Subsidiary
5	2504584 Ontario Inc., Canada	Step Down Subsidiary
6	2323532 Ontario Inc., Canada	Step Down Subsidiary
7	Teutech Holding Corp., USA	Step Down Subsidiary
8	Teutech Leasing Corp., USA	Step Down Subsidiary
9	Teutech LLC, USA	Step Down Subsidiary

5. Attention is drawn to the fact that the statement of cash flows for the corresponding period from 1<sup>st</sup> April, 2018 to 30<sup>th</sup> September, 2018 as reported in these unaudited consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review since there was no mandatory requirement to submit statement of cash flows prior to 1<sup>st</sup> April, 2019.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the interim financial statement/ financial information/ financial result as furnished to us by the management referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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7. The unaudited consolidated financial results include the interim financial result and other financial information of three wholly owned subsidiary companies and six step down subsidiary companies, whose interim financial result and other financial information reflects total assets of Rs.3,714.27 million as at 30<sup>th</sup> September, 2019 and, total revenues of Rs.501.00 million and Rs.1200.77 million for the quarter and six months ended 30<sup>th</sup> September, 2019 respectively, total net profit/(Loss) after tax (Rs.21.26 million) and Rs.3.87 million for the quarter and six months ended 30<sup>th</sup> September, 2019 respectively, total comprehensive income/(Loss)of (Rs.7.20 million)and Rs. 44.11 million for the quarter and six months ended 30 September, 2019 respectively and net cash flows of (Rs. 36.59 million) for the six months ended 30<sup>th</sup> September, 2019, as considered in the statement. These interim financial result and other financial information have been furnished to us by the management of the Holding Company and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited interim financial result and other financial information.

Our conclusion on the Statement is not modified in respect of the above matter.

For O. P. DADU & CO.  
CHARTERED ACCOUNTANTS  
FRN. 001201N



PLACE : NEW DELHI  
DATED : 4<sup>TH</sup> NOVEMBER, 2019

  
(AMIT GUPTA)  
PARTNER  
M.No. 094202

UDIN 19094202.AAAACM7895