

दि उड़ीसा मिनरलस् डेवलपमेंट कंपनी लिमिटेड  
(भारत सरकार का उद्यम)

Ref: BSE, NSE & CSE/OMDC/CS/08-2024/03  
Dated: 12.08.2024

To The Compliance Department Department of Corporate Services Bombay Stock Exchange Ltd 1 <sup>st</sup> Floor, PhiozeJee, Jeebhoy Towers Bombay Samachar Marg Mumbai – 400001 <b>Scrip Code : 590086</b>	To The Compliance Department National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, Block – G BandraKurla Complex Bandra (E) Mumbai - 400051 <b>Scrip Code : ORISSAMINE</b>	To The Secretary The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata- 700001 <b>Scrip Code : 25058</b>
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**SUB: OUTCOME OF BOARD MEETING – BOARD MEETING DATED 12<sup>TH</sup>  
AUGUST, 2024**

Dear Sir,

This is to inform you that the Board of Directors at its Meeting held on today, i.e., 12th August, 2024 has considered and approved then audited Standalone Financial Results of the Company for the FY ended on 31st March, 2024 pursuant to Regulation 33 read with the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 ("SEBI Listing Regulations").

This is for your kind information and record please.

Thanking You

Yours faithfully

*For The Orissa Minerals Development Company Limited*

RAJA BABU SAILADA  
Digitally signed by  
RAJA BABU SAILADA  
Date: 2024.08.12  
17:58:06 +05'30'

(S Raja Babu)  
Company Secretary

**Independent Auditors' Report on Quarterly Standalone Financial Results and Year to Date Standalone Financial Results of The Orissa Minerals Development Company Ltd. pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
The Orissa Minerals Development Company Ltd.  
Bhubaneswar.

1. We have audited the accompanying Standalone Financial Results of The Orissa Minerals Development Company Ltd. ("the Company") for the quarter ended and year ended 31<sup>st</sup> March, 2024 (the Statement), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2024, has been compiled from the related interim condensed standalone financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2024, has been compiled from the related annual standalone financial statements prepared in accordance with Indian Accounting Standards, 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 express an opinion on the Statement based on our audits of such interim condensed standalone financial statements and annual standalone financial statements.
3. We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers Internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control.



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Near S.P. Vigilance Office  
Bhubaneswar  
Odisha : 751003  
Tel : 0674- 2397227, 2397025  
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E-mail : ho@omkandco.com

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

**4. Attention is drawn to the following:**

- i. **Note 1 of the financial results, which states that company's mining operations are under suspension due to non-availability of statutory clearances. Mining leases are in process of renewal and accordingly, the financial results have been prepared on going concern basis.**
  - ii. **Out of 263.507 Acres of Land, Lease Deed/ Title Deeds in respect of only 195.959 Acres were available with the Company out of which 3.663 Acres of private land has been occupied by the Company and 41.766 Acres of Patta Land had been occupied by outsider unauthorized.**
5. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- I. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
  - II. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the loss, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Place: Bhubaneswar  
Date: 12-08-2024

**For O. M. Kejriwal & Co.  
Chartered Accountants  
FRN No.314144E**

  
**(CA Swati Kejriwal)  
Partner**

**M. No.067891**

**UDIN:- 24067891BKBECW3306**







ଦି ଓଡ଼ିଶା ମିନେରାଲ୍ସ ଡେଭେଲପମେଣ୍ଟ କମ୍ପାନି ଲିମିଟେଡ୍  
(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED 31 <sup>st</sup> MARCH, 2024					
PART-I					
(Rs. in Lakhs)					
		Unaudited Results for the quarter ended 31st March		Audited Results for the Year ended 31st March	
		2024	2023	2024	2023
1	Revenue from Operation				
(a)	Sales/Income from operations	3,397.78	696.05	8,227.92	3,553.07
(b)	Other Operating Income	-	-	-	-
	Total Income from Operations	3,397.78	696.05	8,227.92	3,553.07
2	Other Income	339.95	167.40	710.20	941.92
3	Total Income (1+2)	3,737.73	863.45	8,938.12	4,494.99
4	Expenses				
(a)	Cost of Materials consumed	-	-	-	-
(b)	Purchase of stock-in-trade	-	-	-	-
(c)	Changes in inventories (finished goods, Work-in-Progress and stock-in-trade)	(441.04)	102.08	(195.03)	(49.75)
(d)	Employee benefits expenses	1,118.03	1,033.36	2,332.66	2,491.64
(e)	Finance Cost	552.24	486.29	3,061.08	2,442.68
(f)	Depreciation and amortisation expenses	74.71	42.92	487.48	223.17
(g)	Other Expenses	1,381.80	523.35	3,782.81	2,262.64
	Total Expenses	2,685.74	1,983.84	9,469.00	7,370.38
5	Profit / (Loss) before Exceptional Items & Tax (3-4)	1,051.99	(1,120.39)	(530.88)	(2,875.39)
6	Exceptional Items - Income / (Expenses)	-	44.62	-	153.45
7	Profit/(Loss) before Tax (5+6)	1,051.99	(1,075.77)	(530.88)	(2,721.94)
8	Tax Expenses	(296.74)	(1,087.86)	(812.79)	(1,067.75)
	-Current	-	-	-	-
	-Deferred Tax	(296.74)	(1,087.86)	(812.79)	(1,067.75)
	Total Tax Expenses	(296.74)	(1,087.86)	(812.79)	(1,067.75)
9	Net Profit/(Loss) for the period(7-8)	1,348.73	12.09	281.91	(1,654.19)
10	Other Comprehensive Income (after tax)	(75.55)	20.90	(75.55)	20.90
11	Total Comprehensive Income for the period (9+10)	1,273.17	32.99	206.35	(1,633.29)
12	Paid-up Equity Share Capital (Face Value- Re. 1/-)	60.00	60.00	60.00	60.00
13	Reserves excluding revaluation reserves	1,273.17	32.98	(1,133.92)	(1,340.27)
14	Earning per share (Rs.)(not annualized)(Basic and Diluted)(Face Value-Re. 1/-)	22.48	0.20	4.70	(27.57)







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(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

PART - II SEGMENT REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND THE YEAR ENDED 31st MARCH, 2024 (IND AG COMPLIANT) (Rs. in Lakhs)					
SL. NO.	PARTICULARS	Unaudited Results for the quarter ended 31st March		Audited Results for the Year ended 31st March	
		2024	2023	2024	2023
1	<b>REVENUE BY BUSINESS SEGMENT:</b>				
	(a) Iron Ore				
	(b) Manganese Ore	3,396.95	651.06	8,187.56	3,553.07
	(c) Sponge Iron	0.83	(0.01)	40.36	-
	(d) Un-allocated	-	-	-	-
	<b>Total</b>	<b>339.95</b>	<b>212.40</b>	<b>710.20</b>	<b>941.92</b>
	Less: Inter-segment Revenue				
	Net Sales / Income from Operations	3,737.73	863.45	8,938.12	4,494.99
	<b>Total</b>	<b>3,737.73</b>	<b>863.45</b>	<b>8,938.12</b>	<b>4,494.99</b>
2	<b>Segment results-Profit (+)/Loss (-) before Finance costs, exceptional items and Tax:</b>				
	(a) Iron Ore				
	(b) Manganese Ore	1,406.89	837.26	2,304.01	1,135.94
	(c) Sponge Iron	8.61	151.09	12.16	-
	(d) Un-allocated	(126.77)	(87.16)	(169.03)	(169.03)
	Adjust: Unallocated Expenditure net off unallocable income	315.50	(1,525.39)	383.06	(1,399.62)
	<b>Total</b>	<b>1,604.23</b>	<b>(634.10)</b>	<b>2,530.20</b>	<b>(632.71)</b>
	Less: Finance Costs	552.24	485.29	3,061.08	2,442.68
	Profit / (Loss) before exceptional items and Tax	2,051.99	(1,120.39)	(530.88)	(2,875.39)
	Exceptional Items	-	44.62	-	153.45
	Profit / (Loss) before Tax	2,051.99	(1,075.77)	(530.88)	(2,721.94)
	Less: Tax Expenses	(296.74)	(5,087.86)	(812.79)	(1,047.75)
	<b>Net Profit / Loss for the period</b>	<b>1,755.25</b>	<b>(6,163.63)</b>	<b>(1,343.67)</b>	<b>(3,769.69)</b>
3	<b>Segment Assets</b>				
	(a) Iron Ore	1,657.42	1,378.72	1,657.42	1,378.72
	(b) Manganese Ore	541.31	623.20	541.31	623.20
	(c) Sponge Iron	344.89	344.89	344.89	344.89
	(d) Un-allocated	31,629.63	37,175.94	31,629.63	37,175.94
	<b>Total</b>	<b>34,173.25</b>	<b>39,522.75</b>	<b>34,173.25</b>	<b>39,522.75</b>
4	<b>Segment Liabilities</b>				
	(a) Iron Ore	-	-	-	-
	(b) Manganese Ore	-	-	-	-
	(c) Sponge Iron	-	-	-	-
	(d) Un-allocated	35,247.17	40,803.02	35,247.17	40,803.02
	<b>Total</b>	<b>35,247.17</b>	<b>40,803.02</b>	<b>35,247.17</b>	<b>40,803.02</b>

**Notes:**

(1) The accounts have been prepared on Going Concern Basis. The Bagaburu Iron Mines started operating from 14.12.2023. The Company is constantly following up for renewal of mining leases for remaining two mines (i.e. Belpada and Bhabasari Mines).

(2) The figures for the quarter ended 31st March, 2024 are the balancing figures between the figures in respect of the year ending 31st March, 2024 and nine months ending 31st Dec. 2023 of the financial year.

(3) The Company has identified mining activity as primary segment. Information reported to the chief operating decision maker (CODM) for the purposes of resource allocation and assessment of segment performance focuses on mining of Iron Ore, Manganese Ore and processing of Sponge Iron for reportable segments for standalone results.

(4) Allocation of expenditure under identified segment has been made on the basis of average turnover ratio of different segment during the period from 2004-05 to 2006-09. The assets have been allocated directly which are identifiable to the respective segment and the balance is put in the un-allocated segment. The total liabilities have been allocated to un-allocated segment.

(5) Pursuant to the Judgment of Hon'ble Supreme Court dated 02.08.2017, Dr. Director of Mines, Odisha had issued different demand notices dated 02.08.2017, 23.10.2017 & 13.12.2017 to OMDC for OMDC Leases and to BPMEI for BPMEI Leases towards compensation. The amount of Demand for OMDC Leases is Rs. 702.18 Cr and for BPMEI Leases is Rs. 861.57 Cr. totalling Rs. 1,563.75 Cr towards EC, FC and IM/ICTO. OMDC had been operating BPMEI Leases backed by Power of Attorney to sign and execute all mining leases and other mineral concessions from time to time. OMDC has paid the compensation of Rs. 876.22 Cr towards OMDC Leases during 2017-18, 2018-19 & 2019-20 out of its own fund of Rs. 306.22 Cr and loan taken from Bank of Rs. 310 Cr. OMDC has paid a sum of Rs. 27.15 Cr (Rs. 25.15 Cr on 29.12.2017 and Rs. 2.00 Cr on 16.11.2018) towards BPMEI Leases under protest and shown as advance.

(6) Total depreciation for the year ended 31.03.2023 comes to Rs. 487.48 Lakhs consisting of depreciation of Rs. 49.48 Lakh on Tangible Assets and Rs. 188.14 Lakhs towards Amortisation of Mining Rights & Amortisation of CWMP Rs. 258.86 Lakh.

(7) The above results have been approved by the Board of Directors of the Company in its 81<sup>st</sup> meeting held on 12.06.2024.

(8) The Statutory Auditors of the Company have carried out the audit of the Financial Results of the year ended 31st March, 2024 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(9) Figures for the previous period have been re-grouped wherever considered necessary so as to make it comparable to the classification of the current period.

As per our Review Report of even date attached.

As per our report of even date attached.  
For O. M. Kajirwal & Co.  
Chartered Accountants  
FRN 106314144E

(CA Kajirwal)  
Partner  
M. No. 047891  
UDM:  
Date: 12-06-2024

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For and On behalf of the Board of Directors  
(A. K. Bagchi)  
Managing Director  
DIN No. 08835504  
Bhubaneswar

ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ-୨୭୧, ଗ୍ରାଉଣ୍ଡ ଫ୍ଲୋର, ବିଦ୍ୟୁତ୍ ମାର୍ଗ, ଶାସ୍ତ୍ରୀ ନଗର, ୟୁନିଟ୍-୪, ଭୁବନେଶ୍ୱର, ଓଡ଼ିଶା - ୭୫୧୦୦୧  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, विद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१  
Head Office : Plot No - 271, Ground Floor, Bidyut Marg, Shastri Nagar, Unit - IV, Bhubaneswar, Odisha - 751001





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(ଭାରତ ସରକାରଙ୍କ ଦ୍ୱାରା)

The Orissa Minerals Development Company Limited  
Statement of Cash Flows for the year ended 31<sup>st</sup> Mar 2024

	Amount in Rs. lakhs	
	For the Period 31-03-2024	For the Year Ended 31-03-2023
<b>A. Cash flows from operating activities</b>		
Profit for the period	281.91	(1,654.18)
Adjustments for:		
Income tax expense recognised in profit or loss	(812.79)	(1,067.75)
Interest income recognised in profit or loss	(371.94)	(373.19)
Impairment loss recognised on non-financial assets	-	-
Interest on Borrowings	3,061.08	2,442.68
Depreciation and amortisation of non-current assets	487.48	223.17
	2,645.74	(429.27)
Movements in working capital:		
(Increase) / decrease in inventories	(196.21)	(47.02)
(Increase) / decrease in trade receivables	-	-
(Increase) / decrease in loans and other financial asset	(5.39)	132.72
(Increase) / decrease in other assets	611.90	(203.50)
Increase / (decrease) in trade payables	(96.77)	24.90
Increase / (decrease) in other financial liabilities	(249.69)	(278.76)
Increase / (decrease) in other liabilities	(3,789.78)	(5,665.09)
Increase / (decrease) in provisions	487.40	534.27
Cash (used in) / generated from operations	(2,592.60)	(5,931.75)
Income taxes paid	(0.93)	(105.99)
Net cash (used in) / generated by operating activities	(2,593.73)	(6,037.74)
<b>B. Cash flows from investing activities</b>		
Payment for purchase of financial assets	-	-
Proceeds on sale of financial assets	5,310.73	4,614.00
Interest received from banks and others	203.44	195.70
Payments for property, plant and equipment	(15.24)	(11.47)
Proceeds from disposal of property, plant and equipment	-	-
Payments for intangible assets	(28.99)	-
Net cash generated by investing activities	5,469.94	4,798.23
<b>C. Cash flows from financing activities</b>		
Interest on Borrowings	(3,061.08)	(2,442.68)
Dividends paid on equity shares	-	-
Tax on dividends paid on equity shares	-	-
Net cash (used in) financing activities	(3,061.08)	(2,442.68)
Net Increase or (decrease) in cash or cash equivalents	(184.87)	(3,682.19)
Cash and cash equivalents at the beginning of the year	645.45	4,327.64
Cash and cash equivalents at the end of the Year	460.58	645.45

Accompanying accounting policies and notes forms integral part to the financial statements

Note:

a) Cash and cash equivalent under current financial asset at note no.15A are cash and cash equivalent for the purpose of drawing cash flow statement. Therefore reconciliation statement required under para 45 of Ind AS 7 is not required.

b) Figures in the brackets are cash outflow/inflow as the case may be.

As per our report of even date attached.

For O. M. Kejriwal & Co.  
Chartered Accountants

(A. Smiti Kejriwal)

Partner

M. No. 067891

UDIN:

Place: Bhubaneswar

Date: 12/08/2024

24067891 BKBECW3306

For & On Behalf of Board of Directors

(A. K. Bagchi)  
Managing Director  
DIN No. 09835584

ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ-୨୭୧, ଗ୍ରାଉଣ୍ଡ ଫ୍ଲୋର, ବିଦ୍ୟୁତ୍ ନାଗ, ଶାସ୍ତ୍ରୀ ନଗର, ୟୁନିଟ୍-୪, ଭୁବନେଶ୍ୱର, ଓଡ଼ିଶା - ୭୫୧୦୦୧  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, विद्युत मार्ग, शास्त्री नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१  
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(ଭାରତ ସରକାରଙ୍କ ସଂସ୍ଥା)

THE ORISSA MINERALS DEVELOPMENT COMPANY LIMITED		
Balance Sheet as at 31 <sup>st</sup> Mar 2024		
	Amt. in Lakhs	
	As at 31-03-2024	As at 31-03-2023
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,271.47	1,295.48
(b) Capital Work-in-Progress	46.17	339.97
(c) Intangible Assets	1,496.32	1,604.57
(d) Financial Assets		
(i) Investments		
(A) Investments in Joint Ventures		
(B) Other Investments	2.42	2.42
(ii) Trade Receivable		
(iii) Loans	31.95	37.72
(iv) Other Financial Assets		
(e) Deferred tax assets (Net)	18,710.99	17,998.20
(f) Non-Current Tax Assets	4,521.28	4,520.37
(g) Other Non-current Assets		
<b>Total Non-current Assets</b>	<b>26,080.80</b>	<b>25,698.73</b>
<b>(2) Current Assets</b>		
(a) Inventories	2,378.28	2,182.07
(b) Financial Assets		
(i) Investment		
(ii) Trade Receivable	0.67	0.67
(iii) Cash and cash Equivalents	440.58	645.45
(iv) Bank Balances other than Cash and Cash Equivalents	2,011.89	7,322.93
(v) Loans		
(vi) Other Financial Assets	406.70	395.53
(c) Current Tax Assets (Net)	2,834.32	3,227.73
(d) Other Current Assets	8,092.44	13,824.08
<b>Total Current Assets</b>	<b>13,824.08</b>	<b>13,824.08</b>
<b>Total Assets</b>	<b>39,904.88</b>	<b>39,522.81</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) EQUITY AND LIABILITIES</b>		
(a) Equity Share Capital	60.00	60.00
(b) Other Equity	(1133.92)	(1340.27)
<b>Total Equity</b>	<b>(1073.92)</b>	<b>(1280.27)</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities:-</b>		
<b>(a) Financial Liabilities</b>		
(i) Lease Liability	704.48	704.48
(ii) Borrowings	-	-
(iii) Trade payable	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	-	-
(iv) Other Financial Liabilities (other than those specified in item (i) to (iii))	-	-
(b) Provisions	661.88	438.17
(c) Deferred Tax Liabilities (Net)		
(d) Other Non-Current Liabilities		
<b>Total Non-Current Liabilities</b>	<b>1366.36</b>	<b>1142.65</b>
<b>Current Liabilities:-</b>		
<b>(a) Financial Liabilities</b>		
(i) Lease Liability	172.52	172.52
(ii) Borrowings	-	17,359.82
(iii) Trade payable	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	222.56	318.27
(iv) Other Financial Liabilities (other than those specified in item (i) to (iii))	1,954.13	2,207.82
(b) Other Current Liabilities	25,414.47	13,853.54
(c) Provisions	6,113.19	5,747.40
(d) Current Tax Liabilities		
<b>Total Current Liabilities</b>	<b>33,880.31</b>	<b>39,660.37</b>
<b>Total Liabilities</b>	<b>35,247.17</b>	<b>40,803.02</b>
<b>Total Equity and Liabilities</b>	<b>34,173.25</b>	<b>39,522.75</b>

(A. K. Bagchi)  
Managing Director  
DIN No. 09835384

Bhubaneswar  
Dated: 12-08-2024

(3)

ମୁଖ୍ୟ କାର୍ଯ୍ୟାଳୟ : ପ୍ଲଟ ନଂ-୨୭୧, ଗ୍ରୀନ୍‌ସ ଫ୍ଲୋର, ବିଦ୍ୟୁତ୍ ମାର୍ଗ, ଶାନ୍ତୀ ନଗର, ପ୍ଲଟ-୪, ଭୁବନେଶ୍ୱର, ଓଡ଼ିଶା - ୭୫୧୦୦୧  
मुख्य कार्यालय : प्लॉट नं - २७१, ग्राउण्ड फ्लोर, विद्युत मार्ग, शांती नगर, युनिट-४, भुवनेश्वर, ओडिशा - ७५१००१

