

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659453

Email : corporateoffice@dhampur.com, Website - www.dhampur.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2015

PART - I

₹ In Lacs

S. No.	Particulars	Quarter Ended			Year Ended
		Jun-15 (Unaudited)	Mar-15 (Unaudited)	Jun-14 (Unaudited)	Mar-15 (Audited)
1.	Income from Operations				
(a)	Net Sales / Income from Operations (Net of excise duty)	50866.71	42959.71	38503.35	175604.91
(b)	Other Operating Income	306.01	1164.47	385.27	3419.44
	Total income from operations (Net)	51172.72	44124.18	38888.62	179024.35
2.	Expenses				
(a)	Cost of materials consumed	19187.59	80925.66	10998.90	127405.85
(b)	Purchases of stock-in-trade	6547.68	1895.86	846.18	10422.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	23691.88	(62288.02)	19587.19	1993.34
(d)	Employees benefits expense	1948.30	2466.38	1683.48	7619.30
(e)	Depreciation and amortisation expense	1353.24	1707.66	1241.54	5523.17
(f)	Other expenses	4146.73	5751.69	3418.32	17257.21
(g)	Off-season Expenses(Net)	(1630.49)	6082.77	(1772.18)	0.00
	Total expenses	55244.93	36542.00	36003.43	170221.10
3.	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(4072.21)	7582.18	2885.19	8803.26
4.	Other Income	74.05	339.88	253.83	746.27
5.	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(3998.16)	7922.06	3139.02	9549.53
6.	Finance costs	4812.74	3731.84	4080.63	14966.00
7.	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(8810.90)	4190.22	(941.61)	(5416.48)
8.	Exceptional Items {Net - Gain/(Loss)}	-	-	-	-
9.	Profit / (Loss) from ordinary activities before tax (7-8)	(8810.90)	4190.22	(941.61)	(5416.48)
10.	Tax expense				
	Current Tax (including MAT)	-	(159.73)	-	(159.73)
	Less: MAT credit entitlement	-	-	-	-
	Deferred Tax Asset/(Liability)	-	3,498.91	-	4293.20
11.	Profit / (Loss) from ordinary activities after tax (9-10)	(8810.90)	7529.40	(941.61)	(1283.01)
12.	Extraordinary items (net of tax expense Nil)	-	-	-	-
13.	Net Profit / (Loss) for the period (11-12)	(8810.90)	7529.40	(941.61)	(1283.01)
14.	Share of (Profit) / Loss of associates	-	-	-	-
15.	Minority interest	-	-	-	-
16.	Net Profit (+) / Loss (-) after taxes, share of profit/(loss) of associates and minority interest (13-14-15)	(8810.90)	7529.40	(941.61)	(1283.01)
17.	Paid-up Equity Share Capital (Face Value per Share ₹ 10/-Each)	5871.49	5871.49	5721.49	5871.49
18.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	31082.00
19.	i Earnings per share (before extraordinary items) (of ₹ 10/- each) (not annualised) :				
	a) Basic	(15.07)	13.09	(1.73)	(2.54)
	b) Diluted	(14.70)	12.75	(1.64)	(2.48)
	ii Earnings per share (after extraordinary items) (of ₹ 10/- each) (not annualised) :				
	a) Basic	(15.07)	13.09	(1.73)	(2.54)
	b) Diluted	(14.70)	12.75	(1.64)	(2.48)



PART -II

A Particulars of Shareholding					
1	Public Shareholding				
	- No. of Shares	26629298	26629298	26629298	26629298
	- Percentage of Shareholding	45.35%	45.35%	46.54%	45.35%
2	Promoter and Promoter Group Shareholding:				
(a)	Pledged / Encumbered				
	- No. of Shares	5525000	5525000	5525000	5525000
	- Percentage of Shares(as a % of the Total Shareholding of the Promoter and Promoter Group)	17.22%	17.22%	18.06%	17.22%
	- Percentage of Shares(as a % of the Total Share Capital of the Company)	9.41%	9.41%	9.66%	9.41%
(b)	Non-encumbered				
	- No. of Shares	26560637	26560637	25060637	26560637
	- Percentage of Shares(as a % of the Total Shareholding of the Promoter and Promoter Group)	82.78%	82.78%	81.94%	82.78%
	- Percentage of Shares(as a % of the Total Share Capital of the Company)	45.24%	45.24%	43.80%	45.24%

B	Investor Complaints	Qtr. ended
	Particulars	Jun-15
	Pending at the beginning of the quarter	Nil
	Received during the quarter	2
	Disposed of during the quarter	2
	Remaining unresolved at the end of the quarter	Nil

NOTES:

1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 8th August 2015.																												
2	The Statutory Auditors have carried out the Limited Review of the above financial results.																												
3	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.																												
4	The Government of Uttar Pradesh has announced Cash Subsidy of ₹ 28.60 per quintal of cane for the Sugar Industry for the Sugar Season 2014-15 linked to the average selling price of sugar and its by-products during the period 1st Oct. 2014 to 31st May 2015 as per press release dtd.12 Nov. 2014. Cash Subsidy of ₹ 8.60 per quintal of sugar cane has been notified by the Government and balance Cash subsidy of ₹ 20.00 will be notified based on the recommendation of Select Committee. Since the average selling price of Sugar and the by-products have been significantly lower than the thresholds specified in the scheme, the Company has estimated and recognised entire cash subsidy amounting to ₹ 12261.33 Lacs during the year ending 31st March 2015 and ₹ 1671.27 Lacs for the quarter ending 30th June 2015. The company is confident that the cash subsidy announced by the Government will be disbursed for payment of cane dues. Auditors have drawn emphasis on this matter in their Audit Report for the year ended 31st March 2015 as well as Limited review report for the quarter under consideration.																												
5	The Standalone and Consolidated Financial results of the company for the quarter ended 30th June 2015 are available on the company's website www.dhampur.com. Standalone information is as under:																												
	<table border="1"> <thead> <tr> <th rowspan="2">Sl. No</th> <th rowspan="2">Particulars</th> <th colspan="3">Quarter Ended</th> <th>Year Ended</th> </tr> <tr> <th>Jun-15 (Unaudited)</th> <th>Mar-15 (Unaudited)</th> <th>Jun-14 (Unaudited)</th> <th>Mar-15 (Audited)</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>Total Revenue</td> <td>47533.82</td> <td>44033.93</td> <td>38796.12</td> <td>178895.32</td> </tr> <tr> <td>b</td> <td>Profit Before Tax</td> <td>(8656.86)</td> <td>4372.20</td> <td>(1103.83)</td> <td>(5169.48)</td> </tr> <tr> <td>c</td> <td>Profit After Tax</td> <td>(8656.86)</td> <td>7711.38</td> <td>(1103.83)</td> <td>(1036.01)</td> </tr> </tbody> </table>	Sl. No	Particulars	Quarter Ended			Year Ended	Jun-15 (Unaudited)	Mar-15 (Unaudited)	Jun-14 (Unaudited)	Mar-15 (Audited)	a	Total Revenue	47533.82	44033.93	38796.12	178895.32	b	Profit Before Tax	(8656.86)	4372.20	(1103.83)	(5169.48)	c	Profit After Tax	(8656.86)	7711.38	(1103.83)	(1036.01)
Sl. No	Particulars			Quarter Ended			Year Ended																						
		Jun-15 (Unaudited)	Mar-15 (Unaudited)	Jun-14 (Unaudited)	Mar-15 (Audited)																								
a	Total Revenue	47533.82	44033.93	38796.12	178895.32																								
b	Profit Before Tax	(8656.86)	4372.20	(1103.83)	(5169.48)																								
c	Profit After Tax	(8656.86)	7711.38	(1103.83)	(1036.01)																								
7	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.																												

**QUARTERLY REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
UNDER CLAUSE 41 OF LISTING AGREEMENT**

Sl. No.	Particulars	Quarter Ended			Year Ended
		Jun-15 (Unaudited)	Mar-15 (Unaudited)	Jun-14 (Unaudited)	Mar-15 (Audited)
1	Segment Revenue (Net of Excise & Other Taxes)				
	a) Sugar	40043.60	37740.16	33693.52	157933.21
	b) Power	10367.20	20461.21	5568.61	38041.85
	c) Chemicals / Ethanol	10927.96	9419.54	8653.81	30631.00
	d) Others	5689.82	2627.75	4292.59	14556.38
	Total	67028.58	70248.66	52208.53	241162.44
	Less : Inter Segment Revenue (Net of Excise)	15855.86	26124.48	13319.91	62138.09
	Net Sales / Income from Operation	51172.72	44124.18	38888.62	179024.35



2 Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)					
	a) Sugar	(8544.19)	(1285.43)	62.44	(9090.55)
	b) Power	3701.50	8751.89	1962.75	16033.67
	c) Chemicals / Ethanol	1463.27	1079.99	1427.10	4701.91
	d) Others	(241.75)	(256.40)	81.27	(579.12)
	Total	(3621.16)	8290.05	3533.56	11065.92
	Less : Interest	4812.74	3731.84	4080.63	14966.00
	Less : Other Unallocable Expenses Net of Unallocable Income	(377.00)	(367.99)	(394.54)	(1516.39)
	Net Profit(+)/Loss(-) before Tax	(8810.90)	4190.22	(941.61)	(5416.48)

3 Capital Employed (Segment Assets - Segment Liabilities)					
	a) Sugar	91829.00	106433.00	105245.90	106433.00
	b) Power	66464.00	67520.00	57708.12	67520.00
	c) Chemicals / Ethanol	28827.00	28454.00	23110.52	28454.00
	d) Others	1000.00	1144.00	1253.91	1144.00
		188120.00	203551.00	187318.45	203551.00

Place : New Delhi
Dated : 08 August 2015



For Dhampur Sugar Mills Ltd.

[Signature]

Gaurav Goel
Managing Director

This is the statement referred to in our Report of even date

For Mittal Gupta & Co.



[Signature]

(B.L. Gupta)

Partner

Chartered Accountants

Place : Delhi
Dated : 08 August 2015

Limited Review Report

To
The Board of Directors
Dhampur Sugar Mills Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Dhampur Sugar Mills Limited for the quarter ended 30th June 2015 being submitted by the Company pursuant to clause 41 of the Listing Agreement with Stock Exchanges except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 financial 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.

We did not review the financial statements of Rajpura Unit & Meerganj unit whose financial statements reflect total assets of ₹ 519.28 Crores & ₹ 242.40 Crores as at 30th June 2015 respectively and total revenue of ₹ 41.47 Crores & ₹ 42.44 Crores during three months respectively. The financial statements of Rajpura Unit & Meerganj unit are reviewed by the other auditors. During conduct of our audit, we have taken note of accounts reviewed by other auditors.

We draw attention to the Note no. 4 of the annexed financial statements which explains the reasons for recognition of cash subsidy announced by the Government of Uttar Pradesh. Our opinion is not qualified on this matter.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards AS- 25 'Interim Financial Reporting (Specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014) and other recognized accounting practices and policies generally accepted in India, and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MITTAL GUPTA & CO.
Chartered Accountants
FRN: 01874C

B. L. Gupta

(B. L. Gupta)
Partner
Membership No.: 073794
Place: Delhi
Dated: 08th August 2015



DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659453

Email : corporateoffice@dhampur.com, Website - www.dhampur.com



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2015

PART - I

₹ In Lacs

S. No.	Particulars	Quarter Ended			Year Ended
		Jun-15	Mar-15	Jun-14	Mar-15
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income from operations				
	(a) Net Sales / Income from Operations (Net of excise duty)	47227.81	42869.46	38410.85	175475.88
	(b) Other Operating Income	306.01	1164.47	385.27	3419.44
	Total income from operations (net)	47533.82	44033.93	38796.12	178895.32
2.	Expenses				
	(a) Cost of materials consumed	19187.59	80925.66	10998.90	127405.85
	(b) Purchases of stock-in-trade	2704.85	1851.83	846.19	10378.20
	(c) Changes in inventories of finished goods, work-in -progress and stock-in-trade	23944.07	(62288.02)	19587.19	1993.34
	(d) Employees benefits expense	1855.37	2384.45	1656.96	7433.30
	(e) Depreciation and amortisation expense	1353.24	1699.66	1241.54	5515.17
	(f) Other expenses	4020.82	5655.36	3383.87	16983.21
	(g) Off-season Expenses(Net)	(1630.49)	6082.77	(1772.18)	0.00
	Total expenses	51435.46	36311.71	35942.47	169709.07
3.	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(3901.64)	7722.22	2853.65	9186.25
4.	Other Income	57.12	381.82	123.15	610.27
5.	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(3844.52)	8104.04	2976.80	9796.52
6.	Finance costs	4812.34	3731.84	4080.63	14966.00
7.	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(8656.86)	4372.20	(1103.83)	(5169.48)
8.	Exceptional Items {Net - Gain/(Loss)}	-	-	-	-
9.	Profit / (Loss) from ordinary activities before tax (7-8)	(8656.86)	4372.20	(1103.83)	(5169.48)
10.	Tax expenses				
	Current Tax (including MAT)	-	(159.73)	-	(159.73)
	Less: MAT credit entitlement	-	-	-	-
	Deferred Tax Asset/(Liability)	-	3498.91	-	4293.20
11.	Profit / (Loss) from ordinary activities after tax (9-10)	(8656.86)	7711.38	(1103.83)	(1036.01)
12.	Extraordinary items (net of tax expense ` Nil)	-	-	-	-
13.	Net Profit / (Loss) for the period (11-12)	(8656.86)	7711.38	(1103.83)	(1036.01)
14.	Paid-up Equity Share Capital (Face Value per Share ` 10/-Each)	5871.49	5871.49	5721.49	5871.49
15.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	31641.00
16.	i Earnings per share (before extraordinary items) (of ₹ 10/- each) (not annualised) :				
	a) Basic	(14.81)	13.41	(2.01)	(2.11)
	b) Diluted	(14.44)	13.06	(1.91)	(2.06)
	ii Earnings per share (after extraordinary items) (of ₹ 10/- each) (not annualised) :				
	a) Basic	(14.81)	13.41	(2.01)	(2.11)
	b) Diluted	(14.44)	13.06	(1.91)	(2.06)



PART -II

A Particulars of Shareholding

1	Public Shareholding				
	- No. of Shares	26629298	26629298	26629298	26629298
	- Percentage of Shareholding	45.35%	45.35%	46.54%	45.35%
2	Promoter and Promoter Group Shareholding:				
	(a) Pledged / Encumbered				
	- No. of Shares	5525000	5525000	5525000	5525000
	- Percentage of Shares (as a % of the Total Shareholding of the Promoter and Promoter Group)	17.22%	17.22%	18.06%	17.22%
	- Percentage of Share (as a % of the Total Share Capital of the Company)	9.41%	9.41%	9.66%	9.41%
	(b) Non-encumbered				
	- No. of Shares	26560637	26560637	25060637	26560637
	- Percentage of Shares (as a % of the Total Shareholding of the Promoter and Promoter Group)	82.78%	82.78%	81.94%	82.78%
	- Percentage of Share (as a % of the Total Share Capital of the Company)	45.24%	45.24%	43.80%	45.24%

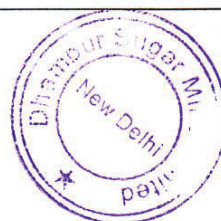
B	Investor Complaint(s)	Qtr. ended
	Particulars	Jun-15
	Pending at the beginning of the quarter	Nil
	Received during the quarter	2
	Disposed of during the quarter	2
	Remaining unresolved at the end of the quarter	Nil

NOTES:

1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 8th August 2015.
2	The Statutory Auditors have carried out the Limited Review of the above financial results.
3	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
4	The Government of Uttar Pradesh has announced Cash Subsidy of ₹ 28.60 per quintal of cane for the Sugar Industry for the Sugar Season 2014-15 linked to the average selling price of sugar and its by-products during the period 1st Oct. 2014 to 31st May 2015 as per press release dtd.12 Nov. 2014. Cash Subsidy of ₹ 8.60 per quintal of sugar cane has been notified by the Government and balance Cash subsidy of ₹ 20.00 will be notified based on the recommendation of Select Committee. Since the average selling price of Sugar and the by-products have been significantly lower than the thresholds specified in the scheme, the Company has estimated and recognised entire cash subsidy amounting to ₹ 12261.33 Lacs during the year ending 31st March 2015 and ₹ 1671.27 Lacs for the quarter ending 30th June 2015. The company is confident that the cash subsidy announced by the Government will be disbursed for payment of cane dues. Auditors have drawn emphasis on this matter in their Audit Report for the year ended 31st March 2015 as well as Limited review report for the quarter under consideration.
5	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

**QUARTERLY REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
UNDER CLAUSE 41 OF LISTING AGREEMENT**

S. No.	Particulars	Quarter Ended			Year Ended
		Jun-15 (Unaudited)	Mar-15 (Unaudited)	Jun-14 (Unaudited)	Mar-15 (Audited)
1	Segment Revenue (Net of Excise duty)				
	a) Sugar	40043.60	37740.16	33693.52	157933.21
	b) Power	10367.20	20461.21	5568.61	38041.85
	c) Chemicals / Ethanol	10927.96	9419.54	8653.81	30631.00
	d) Others	770.63	762.43	425.49	1881.38
	Total	62109.39	68383.34	48341.43	228487.44
	Less : Inter Segment Revenue (Net of Excise)	14575.57	24349.41	9545.31	49592.12
	Net Sales / Income from Operation	47533.82	44033.93	38796.12	178895.32



2 Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)				
a) Sugar	(8544.19)	(1285.43)	62.44	(9090.55)
b) Power	3701.50	8751.89	1962.75	16033.67
c) Chemicals / Ethanol	1463.27	1079.99	1427.10	4701.91
d) Others	(90.10)	(76.42)	(82.95)	(338.12)
Total	(3469.52)	8470.03	3369.34	11306.92
Less : Interest	4812.34	3731.84	4080.63	14966.00
Less : Other Unallocable Expenses Net of Unallocable Income	(375.00)	(365.99)	(392.54)	(1510.39)
Net Profit (+) / Loss(-) before Tax	(8656.86)	4372.20	(1103.83)	(5169.48)

3 Capital Employed (Segment Assets - Segment Liabilities)				
a) Sugar	91829.00	106433.00	105245.90	106433.00
b) Power	66464.00	67520.00	57708.12	67520.00
c) Chemicals / Ethanol	28827.00	28454.00	23110.52	28454.00
d) Others	560.00	548.00	474.97	548.00
	187680.00	202955.00	186539.51	202955.00

Place : New Delhi
Dated : 08 August 2015



For Dhampur Sugar Mills Ltd.

Gaurav Goel
Managing Director

Place : Delhi
Dated : 08 August 2015

This is the statement referred to in our Report of even date
For Mittal Gupta & Co.


(B.L.Gupta)
Partner
Chartered Accountants



Limited Review Report

To
The Board of Directors
Dhampur Sugar Mills Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Dhampur Sugar Mills Limited and its subsidiaries (including fellow subsidiary) for the quarter ended 30th June 2015 being submitted by the Company pursuant to clause 41 of the Listing Agreement with Stock Exchanges except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 financial 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.

We did not review the financial statements of the subsidiaries viz Dhampur International Pte. Ltd. & Dhampur Global Pte. Ltd. (fellow subsidiary), whose financial statements reflect total assets of ₹ 30.51 Crores as at 30th June 2015 and total revenue ₹ 49.19 Crores during three months. We also did not review the financial statements of Rajpura Unit & Meerganj unit whose financial statements reflect total assets of ₹ 519.28 Crores & ₹ 242.40 Crores as at 30th June 2015 respectively and total revenue of ₹ 41.47 Crores & ₹ 42.44 Crores during three months respectively. The Financial statements of Dhampur International Pte. Ltd. & Dhampur Global Pte. Ltd. are unaudited and financial statements of Rajpura Unit & Meerganj unit are reviewed by other auditors. During conduct of our audit, we have taken note of certified accounts by the management and reviewed by other auditors

We draw attention to the Note no. 4 of the annexed financial statements which explains the reasons for recognition of cash subsidy announced by the Government of Uttar Pradesh. Our opinion is not qualified on this matter.



Based on our review conducted as above and based on the consideration of reports of other auditors, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards AS- 25 'Interim Financial reporting (Specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014) and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MITTAL GUPTA & CO.
Chartered Accountants
FRN: 01874C

B. L. Gupta



(B. L. Gupta)
Partner
Membership No.: 073794
Place: Delhi
Dated: 08th August 2015