

May 24, 2017

The Listing Dept.,  
Bombay Stock Exchange Ltd  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort, Mumbai – 400 001

The Listing Dept.,  
The National Stock Exchange of India Ltd  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East), Mumbai – 400 051

Dear Sir,

**Sub: Outcome of 2016 – 17/1<sup>st</sup> Board Meeting dated May 24, 2017 and submission of Annual Audited Financial Results.**

**Ref: Regulation 30 & 33 of the Listing Regulations, BSE Scrip Code: 532801, NSE Code: CTE**

We wish to inform you that the Board of Directors at its meeting held on May 24, 2017 has:

1. Approved the Audited Financial Results (Standalone and Consolidated) of the Company for the fourth quarter and financial year ended 31<sup>st</sup> March, 2017 along with Auditors Report thereon.
2. Approved to raise funds by the Company for an aggregate amount up to USD 50 Million or equivalent thereof in one or more foreign currency and/or Indian rupees, through public or private placement, including but not limited to, by way of Qualified Institutions Placement ("QIP") and / or issue of Foreign Currency Convertible Bonds (FCCB's)/American Depository Receipts/Global Depository Receipts or any other permissible mode, as may be considered appropriate, subject to approval of the shareholders and regulatory / statutory approvals as applicable and other requirements.

The meeting of the Board of Directors of the Company commenced at 5.30 P.M and concluded at 9.00 P.M.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

- a) Audited Financial Results (Standalone and consolidated) of the Company for the fourth quarter and financial year ended 31<sup>st</sup> March 2017.
- b) Report of the Auditors on the Audited Financial Results, both for Standalone and Consolidated financial statements for the financial year ended 31<sup>st</sup> March 2017.

Registered & Corporate Office:

**Cambridge Technology Enterprises Ltd.**  
Unit No 04 - 03, Level 4, Block 1  
Cyber Pearl, Hitec City, Madhapur  
Hyderabad - 500 081, Telangana, India.  
Tel: +91-40-4023 4400  
Fax: +91-40-4023 4600

**Bangalore**  
Suraj Ganga Soft Park, Ground Floor  
No.34, 1<sup>st</sup> Main Road, 3<sup>rd</sup> Phase  
JP Nagar, Bangalore - 560078, India  
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**Mumbai**  
Level 4, A-Wing, Dynasty Business Park  
Andheri-Kurla Road, Andheri (E)  
Mumbai - 400 059, Maharashtra  
Tel: +91-22-6786 7410  
Fax: +91-22-6786 9199

**Chennai**  
Unit No.205, A Block, 2<sup>nd</sup> Floor,  
Delta Wing, Raheja Tower,  
No. 177/8, Anna Salai,  
Chennai-600 002, Tamilnadu, India,  
Tel: +91-44-6659 8000.



- c) Declaration pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to further inform you that pursuant to Regulation 33(3)(b), the Company opts to additionally submit quarterly or year-to-date consolidated financial results.

Thanking you,  
Yours faithfully,

**For Cambridge Technology Enterprises Limited**



**T V Siva Prasad**  
**(CFO, Company Secretary**  
**& Compliance Officer)**



Encl: As above

**SCHEDULE III OF COMPANIES ACT, 2013**

**CAMBRIDGE TECHNOLOGY ENTERPRISES LTD**

**AUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER & YEAR ENDED 31st MARCH 2017**

*(Rs. in lakhs)*

	Particulars	Quarter Ended			Year ended	
		31-Mar-17	31-Dec-16	31-Mar-16	31-Mar-17	31-Mar-16
		Audited	Unaudited	Audited	Audited	Audited
<b>I</b>	Revenue from operations	971.61	1,008.61	756.20	3,865.55	2,945.33
<b>II</b>	Other Income	35.37	8.14	27.58	90.41	143.61
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>1,006.98</b>	<b>1,016.76</b>	<b>783.77</b>	<b>3,955.96</b>	<b>3,088.93</b>
<b>IV</b>	<b>Expenses</b>					
	a. Purchase of stock-in-trade	66.63	124.86	4.73	321.20	161.70
	b. Employee benefits expenses	500.00	531.05	434.08	2,063.31	1,613.70
	c. Finance costs	12.16	1.64	3.19	13.80	3.19
	d. Depreciation and amortisation expense	(31.99)	22.94	86.44	96.01	309.85
	e. Other Expenses	401.84	209.23	214.51	1,011.71	687.76
	<b>Total Expenses</b>	<b>948.65</b>	<b>889.72</b>	<b>742.95</b>	<b>3,506.02</b>	<b>2,776.20</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional items and tax (III-IV)</b>	<b>58.34</b>	<b>127.04</b>	<b>40.82</b>	<b>449.94</b>	<b>312.73</b>
<b>VI</b>	Exceptional Items	(91.60)	(152.68)	-	(244.28)	-
<b>VII</b>	<b>Profit/(Loss) before tax (V-VI)</b>	<b>149.94</b>	<b>279.72</b>	<b>40.82</b>	<b>694.22</b>	<b>312.73</b>
<b>VIII</b>	Tax Expense					
	(1) Income Tax	8.93	-	2.97	8.93	2.98
	(2) Deferred tax	110.75	42.00	(13.85)	260.93	(248.75)
<b>IX</b>	<b>Net Profit/(Loss) for the period (VII-VIII)</b>	<b>30.26</b>	<b>237.72</b>	<b>51.70</b>	<b>424.36</b>	<b>558.50</b>
<b>X</b>	<b>Earnings per share (EPS)</b>					
	(a) Basic	0.15	1.21	0.26	2.16	2.84
	(b) Diluted	0.15	1.21	0.26	2.16	2.84

**Notes:**

- The above financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2017.
- The Standalone Financial Results are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has only one reportable segment i.e. Information Technology Services. Hence separate disclosure on Segment information as per AS-17 issued by the ICAI is not required.
- Exceptional items represent reversal of goodwill amortisation of Rs. 91.61 lakhs for the quarter ended 31st March, 2017 and Rs. 152.68 lakhs for the year ended 31st March, 2017.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto the third quarter for the current financial year and the Figures for the previous periods/year have been regrouped wherever necessary.
- As per Regulation 33 of the Listing Regulations, the Company has opted to additionally submit quarterly / year-to-date consolidated financial results. The standalone financial results are available for perusal at Company's websites viz., www.ctepl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).



**AUDITED BALANCE SHEET (STATEMENT OF ASSETS AND LIABILITIES) FOR THE FINANCIAL YEAR 2016 - 17**

Particulars		As at 31-03-2017	As at 31-03-2016
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1. Shareholders' Funds</b>	1963.10	1963.10
	(a) Share Capital	756.43	1309.20
	(b) Reserves and Surplus		
	<b>2. Non-Current Liabilities</b>	5.83	-
	(a) Long term borrowings	9.76	-
	(b) Deferred tax assets (net)	-	46.59
	(c) Other Long term liabilities	116.53	92.98
	(d) Long term provisions		
	<b>3. Current Liabilities</b>	144.01	-
	(a) Short term borrowings		
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	247.78	137.55
	(c) Other current liabilities	342.06	92.34
	(d) Short-term provisions	152.16	45.41
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3737.66</b>	<b>3687.17</b>
<b>B</b>	<b>ASSETS</b>		
	<b>1. Non-current assets</b>		
	(a) Fixed assets	59.98	65.52
	(i) Tangible assets	51.88	770.67
	(ii) Intangible assets	2198.20	1374.38
	(b) Non-current investments	-	251.17
	(c) Deferred tax assets (net)	167.97	147.74
	(d) Long term loans and advances		
	<b>2. Amount recoverable from ESOP Trust</b>	<b>119.00</b>	<b>119.00</b>
	<b>3. Current assets</b>	165.65	253.37
	(a) Trade receivables	241.90	313.86
	(b) Cash and Cash Equivalents	677.35	285.21
	(c) Short-term loans and advances	55.73	106.26
	(d) Other current assets		
	<b>TOTAL ASSETS</b>	<b>3737.66</b>	<b>3687.17</b>

For and on behalf of the Board

Date: 24th May, 2017  
Place: Hyderabad



*[Signature]*

Dharani Raghurama Swaroop  
Whole-Time Director  
DIN: 00453250

**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**Auditor's Report on Quarterly Financial Results and Year to Date Results of Cambridge  
Technology Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing  
Obligations and Disclosure Requirements) Regulations, 2015**

To

Board of Directors of  
**Cambridge Technology Enterprises Limited**

1. We have audited the quarterly Standalone financial results of **Cambridge Technology Enterprises Limited** (the Company) for the quarter ended 31<sup>st</sup> March, 2017 and the year to date results for the period 1<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial results, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS - 25), "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules 2014 and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI Circular dated 5<sup>th</sup> July, 2016 in this regard; and
  - (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2017 as well as the year to date results for the period from 1<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017.



M.Anandam & Co.,  
Chartered Accountants

4. The statement includes the results for the Quarter ended 31<sup>st</sup> March, 2017, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M.Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)



M.V. Ranganath

Partner

Membership No. 028031

Place : Secunderabad

Date : 24<sup>th</sup> May, 2017

**SCHEDULE III OF COMPANIES ACT, 2013**

**CAMBRIDGE TECHNOLOGY ENTERPRISES LTD**

**AUDITED CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER & YEAR ENDED 31st MARCH 2017**

*(Rs. in lakhs)*

	Particulars	Quarter Ended			Year ended	
		31-Mar-17	31-Dec-16	31-Mar-16	31-Mar-17	31-Mar-16
		Audited	Unaudited	Unaudited	Audited	Audited
<b>I</b>	Revenue from operations	2,519.46	2,571.26	1,972.65	10,060.36	6,582.49
<b>II</b>	Other Income	72.26	13.77	20.25	127.29	139.14
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>2,591.72</b>	<b>2,585.03</b>	<b>1,992.90</b>	<b>10,187.65</b>	<b>6,721.63</b>
<b>IV</b>	<b>Expenses</b>					
	a. Purchase of stock-in-trade	(29.88)	221.87	15.71	490.72	315.41
	b. Employee benefits expenses	1,069.37	1,001.08	1,093.91	4,186.42	3,407.25
	c. Finance costs	65.36	25.55	21.82	133.40	49.27
	d. Depreciation and amortisation expense	43.19	90.65	156.71	379.12	578.28
	e. Other Expenses	991.15	791.64	478.70	3,177.79	1,716.94
	<b>Total Expenses</b>	<b>2,139.18</b>	<b>2,130.78</b>	<b>1,766.85</b>	<b>8,367.46</b>	<b>6,067.15</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional items and Tax (III-IV)</b>	<b>452.54</b>	<b>454.25</b>	<b>226.05</b>	<b>1,820.19</b>	<b>654.48</b>
<b>VI</b>	Exceptional Items	(91.61)	(152.68)	-	(244.28)	-
<b>VII</b>	<b>Profit/(Loss) after exceptional items ( V-VI)</b>	<b>544.15</b>	<b>606.93</b>	<b>226.05</b>	<b>2,064.48</b>	<b>654.48</b>
<b>VIII</b>	<b>Tax Expense</b>					
	(1) Income Tax	(60.95)	0.27	(37.96)	43.75	(68.91)
	(2) Deferred tax	167.27	56.98	52.59	332.43	(182.31)
<b>IX</b>	<b>Net Profit/(Loss) for the period ( VII-VIII)</b>	<b>437.83</b>	<b>549.68</b>	<b>211.42</b>	<b>1,688.30</b>	<b>905.69</b>
<b>X</b>	<b>Earnings per share (EPS)</b>					
	(a) Basic	2.23	2.80	1.08	8.60	4.61
	(b) Diluted	2.23	2.80	1.08	8.60	4.61

**Notes:**

- The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2017.
- The Group has only one reportable segment i.e. Information Technology Services. Hence separate disclosures on Segment information as per AS - 17 issued by the ICAI is not required.
- Additional information on standalone financial results as on March 31, 2017 is as follows:

Particulars	Quarter ended			Year ended	
	31-Mar-17	31-Dec-16	31-Mar-16	31-Mar-17	31-Mar-16
Total Revenue	1,006.98	1,016.76	783.77	3,955.96	3,088.93
Profit before tax	149.94	279.72	40.82	694.22	312.73
Profit after tax	30.26	237.72	51.70	424.36	558.50

- The subsidiaries considered for the consolidated financial results are Cambridge Technology Inc.USA, Cambridge Technology Investments Pte Ltd. Singapore, Cambridge Innovations Capital, LLC, USA and Cambridge Innovations Private Limited. Cambridge Bizserve Pvt Ltd, subsidiary of Cambridge Technology Enterprises Limited has not been consolidated since there are no operations.
- The Company has consolidated financial results based on AS - 21 "Consolidation of Financial Statements" issued by the ICAI.
- Exceptional items represent reversal of goodwill amortisation of Rs. 91.61 lakhs for the quarter ended 31st March, 2017 and Rs. 152.68 lakhs for the year ended 31st March, 2017.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.
- As per Regulation 33 of the Listing Regulations, the Company has opted to additionally submit quarterly/ year-to-date consolidated financial results. The financial results are available for perusal at Company's website viz., www.ctepl.com and websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- Figures for the previous periods/year have been regrouped wherever necessary.



**AUDITED BALANCE SHEET (STATEMENT OF ASSETS AND LIABILITIES) FOR THE FINANCIAL YEAR 2016-17**

Particulars		As at 31-03-2017	As at 31-03-2016
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1. Shareholder's Funds</b>	1963.10	1963.10
	(a) Share Capital	2569.02	1915.82
	(b) Reserves and Surplus		
	<b>2. Non-Current Liabilities</b>	5.83	27.63
	(a) Long term borrowings	144.67	-
	(b) Deferred tax liabilities (net)	0.32	46.59
	(c) Other Long term liabilities	116.53	92.98
	(d) Long term provisions		
	<b>3. Current Liabilities</b>	1214.53	620.88
	(a) Short-term borrowings		
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,194.59	435.84
	(c) Other current liabilities	997.35	211.01
	(d) Short-term provisions	187.65	45.41
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8393.58</b>	<b>5359.26</b>
<b>B</b>	<b>ASSETS</b>		
	<b>1. Non-current assets</b>		
	(a) Fixed assets	68.74	98.65
	(i) Tangible assets	792.22	1801.80
	(ii) Intangible assets	4130.82	735.91
	(b) Non-current investments	-	183.85
	(c) Deferred tax assets (net)	171.25	184.19
	(d) Long term loans and advances		
	<b>2. Amount recoverable from ESOP Trust</b>	<b>119.00</b>	<b>119.00</b>
	<b>3. Current assets</b>		
	(b) Inventories		
	(a) Trade receivables	1,451.98	885.92
	(b) Cash and Cash Equivalents	256.05	360.12
	(c) Short-term loans and advances	657.65	348.98
	(d) Other current assets	745.86	640.84
	<b>TOTAL ASSETS</b>	<b>8393.58</b>	<b>5359.26</b>

For and on behalf of the Board



Unarani Raghurama Swaroop  
Whole-Time Director

Date: 24th May, 2017  
Place: Hyderabad



**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**Auditor's Report on Quarterly Consolidated Financial Results and Consolidated Year to Date  
Results of Cambridge Technology Enterprises Limited Pursuant to the Regulation 33 of the  
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**Cambridge Technology Enterprises Limited**

We have audited the quarterly consolidated financial results of **Cambridge Technology Enterprises Limited** ("the Company") and its Subsidiaries (collectively referred to as 'the Group') for the quarter ended 31 March, 2017 and the consolidated year to date results for the period 1<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from the consolidated interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules 2014 and other accounting principles generally accepted in India.

We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit of financial statements of all four subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 4655.93 Lakhs as at 31<sup>st</sup> March, 2017 as well as the total revenue of Rs. 9467.26 Lakhs for the year ended 31<sup>st</sup> March, 2017 and Rs.2335.35 Lakhs for the quarter ended 31<sup>st</sup> March, 2017. The interim financial statements and other financial information of two subsidiaries namely "Cambridge Technology Investments Pte Ltd", Singapore and "Cambridge Innovations Private Limited" have been audited by other auditors whose reports have been furnished to us, and the interim financial statements and other financial information of Subsidiaries namely "Cambridge Technology Inc", USA, "Cambridge Innovations Capital, LLC, USA" have not been audited, our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditors/management of the Company.



In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as consolidated year to date results:

- a. Include the quarterly financial results and year to date of the following entities
  - Cambridge Technology Enterprises Limited
  - Cambridge Technology Inc. USA
  - Cambridge Technology Investments Pte Ltd, Singapore
  - Cambridge Innovations Capital, LLC, USA
  - Cambridge Innovations Private Limited
- b. have been presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5<sup>th</sup> July, 2016 in this regard, and
- c. give a true and fair view of the consolidated Net Profit and other financial information for the quarter ended 31<sup>st</sup> March, 2017 as well as the consolidated year to date results for the period from 1<sup>st</sup> April, 2016 to 31<sup>st</sup> March, 2017.

The Statement includes the results for the Quarter ended 31<sup>st</sup> March, 2017 being the balancing figures between the audited/reviewed figures in respect of the financial year and the published year to date figures up to third quarter in the current financial year which were subjected to a limited review.

Place: Secunderabad  
Date: 24<sup>th</sup> May, 2017

For M. Anandam & Co.,  
Chartered Accountants  
(Firm Reg. No: 000125S)

  
M.V.Ranganath  
Partner  
Membership No.028031



May 24, 2017

The Listing Dept.,  
Bombay Stock Exchange Ltd  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort, Mumbai – 400 001

The Listing Dept.,  
The National Stock Exchange of India Ltd  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East), Mumbai – 400 051

Dear Sir,

**Sub: Declaration regarding Auditor's Report with unmodified opinion.**

**Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations**

With reference to the above, we hereby confirm and declare that the Company has received audit report with unmodified opinion for both standalone and consolidated audited financial results of the Company for the financial year ended March 31, 2017 from the statutory auditors, M/s. Anandam & Co, Chartered Accountants vide Independent Auditors Report dated May 24, 2017.

Thanking you,  
Yours faithfully,

**For Cambridge Technology Enterprises Limited**

  
T V Siva Prasad  
(CFO & Company Secretary)

Encl: As above



Registered & Corporate Office:

**Cambridge Technology Enterprises Ltd.**  
Unit No 04 - 03, Level 4, Block 1  
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Hyderabad - 500 081, Telangana, India.  
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Fax: +91-40-4023 4600

**Bangalore**

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**Mumbai**

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**Chennai**

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