

# Ajmera Realty & Infra India Limited



Regd. Office : "Citi Mall", Link Road, Andheri (West), Mumbai 400 053.

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CIN No. L27104 MH1985 PLCO35659

Ref: SEC/ARIL/BSE-NSE/2017-2018

Date: 08<sup>th</sup> February, 2018

The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001  <b>Script Code : 513349</b>	National Stock Exchange of India Limited 5 <sup>th</sup> Floor, Exchange Plaza, Bandra Kurla Complex Bandra(East) Mumbai-400051  <b>Script Code : AJMERA</b>
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**Sub : Outcome of Board Meeting of the Company, pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

We hereby inform you that the Board of Directors at its meeting held today, i.e 8<sup>th</sup> February, 2018 commenced at 12.00 noon, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the third quarter/nine months ended 31<sup>st</sup> December, 2017 along with the Limited Review Report thereon and concluded at 3.20 P.M

The copy of the financial results and Limited Review report thereon are annexed herewith for your records.

Thanking You.

Yours faithfully,

**For AJMERA REALTY & INFRA INDIA LIMITED**

  
**HARSHINI D. AJMERA**  
**COMPLIANCE OFFICER**

**Encl: As above**



**AJMERA REALTY & INFRA INDIA LIMITED**

CIN: L27104MH1985PLC035659

Regd. Off. : "Citi Mall" Link Road Andheri (W) Mumbai - 400 053

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER /NINE MONTHS ENDED 31ST DECEMBER, 2017**

(Rs. In Lakhs)

Sr. No.	Particulars	Consolidated Results						Standalone Results					
		Quarter Ended			Nine months ended		Year Ended	Quarter Ended			Nine months ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited					Audited	Unaudited					Audited
1	<b>Income From Operations</b>												
	a] Revenue from operations	9,018	7,598	8,191	25,513	18,861	27,665	7,801	6,977	7,597	18,470	16,912	25,156
	b] Other Income	171	187	116	498	326	1,510	68	68	76	205	219	1,418
	<b>Total Income From Operations (a+b)</b>	<b>9,190</b>	<b>7,785</b>	<b>8,307</b>	<b>26,011</b>	<b>19,187</b>	<b>29,175</b>	<b>7,869</b>	<b>7,045</b>	<b>7,673</b>	<b>18,675</b>	<b>17,131</b>	<b>26,574</b>
2	<b>Expenses:</b>												
	a] Cost of Material Consumed/ Construction Related Costs and Other Expenses	4,483	3,702	3,568	12,460	8,840	13,712	3,959	3,574	3,543	8,689	8,559	13,531
	b] Changes in Inventories	645	463	123	1,407	1,207	1,482	-	-	-	-	-	-
	d] Employees benefit Expenses	537	775	591	1,988	1,252	1,843	479	688	563	1,476	1,224	1,650
	e] Finance Cost	807	953	1,014	3,361	2,551	3,625	804	953	1,014	2,795	2,551	3,519
	f] Depreciation and Amortization Expense	54	69	40	223	150	196	41	41	40	122	150	196
	<b>Total Expenses</b>	<b>6,526</b>	<b>5,962</b>	<b>5,336</b>	<b>19,439</b>	<b>14,000</b>	<b>20,858</b>	<b>5,283</b>	<b>5,256</b>	<b>5,160</b>	<b>13,082</b>	<b>12,484</b>	<b>18,896</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>2,664</b>	<b>1,823</b>	<b>2,971</b>	<b>6,572</b>	<b>5,187</b>	<b>8,317</b>	<b>2,586</b>	<b>1,789</b>	<b>2,513</b>	<b>5,593</b>	<b>4,647</b>	<b>7,678</b>
4	Less : Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Profit Before Tax After exceptional items (3-4)</b>	<b>2,664</b>	<b>1,823</b>	<b>2,971</b>	<b>6,572</b>	<b>5,187</b>	<b>8,317</b>	<b>2,586</b>	<b>1,789</b>	<b>2,513</b>	<b>5,593</b>	<b>4,647</b>	<b>7,678</b>
6	<b>Tax Expense</b>												
	Current Tax	552	351	588	1,400	1,050	1,706	517	343	499	1,099	922	1,524
7	<b>Profit after Tax before Minority Interest (5-6)</b>	<b>2,112</b>	<b>1,472</b>	<b>2,383</b>	<b>5,172</b>	<b>4,137</b>	<b>6,611</b>	<b>2,069</b>	<b>1,446</b>	<b>2,014</b>	<b>4,494</b>	<b>3,725</b>	<b>6,154</b>
8	Less : Minority Interest	11	22	62	210	90	92	-	-	-	-	-	-
9	<b>Profit after Tax and Minority Interest (7-8)</b>	<b>2,101</b>	<b>1,450</b>	<b>2,321</b>	<b>4,962</b>	<b>4,047</b>	<b>6,519</b>	<b>2,069</b>	<b>1,446</b>	<b>2,014</b>	<b>4,494</b>	<b>3,725</b>	<b>6,154</b>
10	<b>Other Comprehensive Income</b>												
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-
	i) Remeasurements of the defined benefit plans	-	-	-	-	-	-	-	-	-	-	-	-
	ii) Equity Instruments through other comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
	b) Tax relating to items that will not be reclassified to Profit	-	-	-	-	-	-	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>2,101</b>	<b>1,450</b>	<b>2,321</b>	<b>4,962</b>	<b>4,047</b>	<b>6,519</b>	<b>2,069</b>	<b>1,446</b>	<b>2,014</b>	<b>4,494</b>	<b>3,725</b>	<b>6,154</b>
12	<b>Paid up Equity Share Capital (Face Value Rs. 10/- per share)</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>	<b>3,548</b>
13	<b>EPS (of Rs.10/- each)</b>												
	(a)Basic	5.92	4.09	6.54	13.98	11.40	18.37	5.83	4.07	5.68	12.66	10.50	17.34
	(b)Diluted	5.92	4.09	6.54	13.98	11.40	18.37	5.83	4.07	5.68	12.66	10.50	17.34

## Notes:

1	The above results were reviewed by Audit committee and have been taken on record by the Board of Director's of the Company at its meetings held on 8th February, 2018 alongwith with limited review report given by the Statutory Auditors.
2	This Company has adopted the Indian Accounting Standards (IND AS) from 1st April 2017 and this financial result have been prepared in accordance with the recognition and measurement principle laid down in the said standards. The date of transition to IND AS is 1st April 2016.
3	The results will be available on the Company's website: www.aril.co.in and have been submitted to the BSE Limited & NSE Limited (www.bseindia.com) & (www.nseindia.com) where the Equity Shares of the company are listed.
4	In terms of the circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 issued by the Securities and Exchange Board of India, the Ind AS compliant Unaudited Financial results for the quarter and nine months ended December 30, 2016 have not been subjected to limited review by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the financial results for the said period provide a true and fair view of its affairs.
5	A reconciliation between the profits as reported earlier (previous GAAP) and the Ind AS recast profits for the corresponding quarter ended December 31, 2016, Nine Months ended December 31, 2016 and year ended March 31, 2017 is given below:

Particulars	Consolidated			Standalone		
	Quarter Ended December, 31 2016	Nine Months Ended December, 31 2016	Year ended March 31, 2017	Quarter Ended December, 31 2016	Nine Months Ended December, 31 2016	Year ended March 31, 2017
Net profits as per Indian GAAP	2,304	4,008	6,460	1,997	3,686	6,095
Adjustments:						
Actuarial loss on defined benefits plans recognised in other comprehensive income	2	7	10	1	2	3
Fair valuation gain on forward contracts	(2)	(7)	(10)	(1)	(2)	(3)
Deferred Tax impact on above adjustments	-	-	-	-	-	-
Impact on application of IND-AS 17-Leases	-	-	-	-	-	-
Impact of Fair Valuation of Financial Assets	-	-	-	-	-	-
Impact of Fair Valuation of Financial Liabilities	17	39	59	17	39	59
<b>Net profit as per Ind AS</b>	<b>2,321</b>	<b>4,047</b>	<b>6,519</b>	<b>2,014</b>	<b>3,725</b>	<b>6,154</b>
Add: Other Comprehensive Income	-	-	-	-	-	-
<b>Total Comprehensive Income as per Ind AS</b>	<b>2,321</b>	<b>4,047</b>	<b>6,519</b>	<b>2,014</b>	<b>3,725</b>	<b>6,154</b>

6	The Company is engaged in only one segment viz. "Real Estate /Real Estate Development and Related Activities" and as such, during the current quarter there are no separate reportable segment as per IND AS -108 "Operating Segments".
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For Ajmera Realty &amp; Infra India Limited

Place : Mumbai  
Date : 8th February 2018




Manoj I. Ajmera  
Managing Director



**LIMITED REVIEW REPORT**

February 8, 2018  
The Board of Directors,  
Ajmera Realty & Infra India Limited  
Mumbai.

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

1. We have reviewed the Un-Audited Financial Results of "Ajmera Realty & Infra India Limited" ("the Company") and its subsidiaries ("the Company and its subsidiaries together referred to as "the Group") for the quarter ended 31st December, 2017, which are included in the accompanying "Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2017" with the Notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015") and SEBI Circular dated July 5, 2016, which has been duly initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that accounting policies used in the preparation of this Statement are consistent with those used in preparation of Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue report on the Statement based on our review.
2. The Consolidated unaudited financial results in the Statement includes the results of the following entities:

SR. No.	Name of the Company	Relationship
1	Ajmera Estate (Karnataka) Private Limited	Subsidiary
2	Ajmera Clean Green Energy Limited	Subsidiary

**H.O. Vadodara:** 611/701, Centre Point, R.C. Dutt Road, Alkapuri, Vadodara - 390 007.

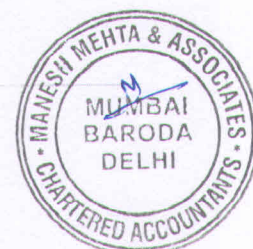
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**MANESH MEHTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS



MANESH P. MEHTA B. Com, F.C.A.  
SHRIPAL A. SHAH B. Com, F.C.A., D.I.S.A. (ICAI)  
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3	Ajmera Realty Ventures Private Limited	Subsidiary
4	Ajmera Realcon Private Limited	Subsidiary
5	Jolly Brothers Private Limited	Subsidiary
6	Radha Raman Dev Ventures Private Limited	Subsidiary
7	Laudable Infrastructure LLP	Subsidiary
8	Sana Building Products LLP	Subsidiary
9	Sana Build pro LLP	Subsidiary
10	Ajmera Mayfair Global W.L.L	Subsidiary
11	Ajmera Corporation UK Limited	Subsidiary
12	V.M.Procon Private Limited	Associate
13	Sumedha Spacelinks LLP	Associate
14	Ultra Tech Property Developers Private Limited	Associate

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.
4. 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.
5. We have not performed a review or audit of the figure relating to the corresponding quarter and nine month ended December 31, 2016, including the reconciliation of net profit/loss for the Quarter and Nine months period ended December 31, 2016 between the previous GAAP and the Indian Accounting Standards ("Ind AS").
6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-Audited Standalone Financial Results prepared in

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accordance with applicable Indian Accounting Standards 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 read with Circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial results of Eleven (11) Subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total Revenue of Rs.1289 Lakhs and Rs.7226 lakhs for the quarter and Nine months ended December 31, 2017 respectively, and total profit after tax of Rs.49 Lakhs and Rs. 582 lakhs and total comprehensive income of Rs.Nil and Rs. Nil for the quarter and Nine months ended December 31, 2017 respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs. 29 lakhs and Rs. 110 lakhs and total comprehensive income of Rs.Nil and Rs.Nil for the quarter and Nine months ended December 31, 2017 respectively, as considered in the consolidated unaudited financial results, in respect of a joint venture, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in the consolidated unaudited results in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors.

Our report on the Statement is not modified in respect of this matter



**FOR AND ON BEHALF OF**  
**MANESH MEHTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGN. NO. 115832W**

*Manesh*  
**MANESH P MEHTA**  
**(PARTNER)**  
**MEMBERSHIP NO. 36032**

**PLACE: VADODARA**  
**DATED: 8<sup>TH</sup> February, 2018**

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**LIMITED REVIEW REPORT**

February 8, 2018  
The Board of Directors,  
Ajmera Realty & Infra India Limited  
Mumbai.

**Independent Auditor's Review Report on Standalone Quarterly and Year to date Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. We have reviewed the Un-Audited Financial Results of "Ajmera Realty & Infra India Limited" ("the Company") for the quarter ended 31st December, 2017, which are included in the accompanying "Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2017" with the Notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015") and SEBI Circular dated July 5, 2016, which has been duly initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that accounting policies used in the preparation of this Statement are consistent with those used in preparation of Company's opening unaudited Balance sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue report on the Statement based on our review.
2. 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.

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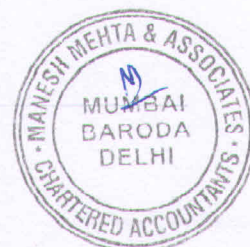
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3. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We have not performed a review or audit of the figure relating to the corresponding quarter and Nine months ended December 31, 2016, including the reconciliation of net profit/loss for the Quarter and Nine months ended December 31, 2016 between the previous GAAP and the Indian Accounting Standards ("Ind AS").
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-Audited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards 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 read with Circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



FOR AND ON BEHALF OF  
MANESH MEHTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 115832W

*Manesh*  
MANESH P MEHTA  
(PARTNER)  
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PLACE: VADODARA  
DATE: 8<sup>TH</sup> February, 2018

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