



## M.M. RUBBER COMPANY LIMITED

REGD. OFFICE

EMPIRE INFANTRY, III FLOOR, 29, INFANTRY ROAD, BANGALORE-560 001. INDIA  
PH : 91-80-22866268, 22867065 FAX : 91-80-22861542 URL : www.mmfoam.in  
CIN : L25190KA1964PLC052092

May 30, 2018

Bombay Stock Exchange Ltd.,  
Department of Corporate Affairs  
Floor No.25 Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI-400 001  
**Telephone: 22721234**

Dear Sirs,

### Audited Financial Results for the year ended 31<sup>st</sup> March 2018

We are enclosing herewith our Company's Audited Financial Results for the year ended 31<sup>st</sup> March 2018 duly approved by the Board of Directors at their meeting held on 30.5.2018 for your records.

Please also find enclosed herewith Independent Auditors Report dt.30.5.2018

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,  
For M.M.RUBBER CO. LTD.,

  
✓ MANAGING DIRECTOR

Encl: as stated

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Marketing Office : 'Janapriya Crest', 3rd Floor, Pantheon Road, Egmore, Chennai-600 008.  
Phone : +91 44 28191931 / 28191932 Fax : +91 44 28191924

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MATTRESSES • PILLOWS • CUSHIONS

**M M RUBBER COMPANY LIMITED**

CIN: L25190KA1964PLC052092

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2018

Ref: Listing code No.509196

Rupees in lakhs

Sl.	PARTICULARS	Three months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	Year to date Figures for the current period ended	Previous Accounting year ended
		31-03-2018 (Audited)	31-12-2017 (Unaudited)	31-03-2017 (Audited)	31-03-2018 (Audited)	31-03-2017 (Audited)
1	Revenue from operations	758.73	679.54	550.04	2591.90	2012.62
2	Other income	0.77	1.50	10.80	5.00	17.21
3	Total Income (1+2)	759.5	681.04	560.84	2596.9	2029.83
4	Expenses					
	Cost of Materials consumed	365.56	326.39	247.67	1177.27	851.41
	Purchases of stock in trade	-	-	-	-	-
	Changes in inventories of finished goods,					
	Work in progress & Stock in Trade	-9.56	8.03	10.95	23.01	3.33
	Employees benefit expenses	112.97	96.05	94.80	379.43	342.79
	Finance Cost	16.60	15.01	15.55	62.17	61.94
	Depreciation & amortisation expenses	16.78	5.00	6.60	28.78	16.60
	Other expenses	243.87	246.60	188.09	881.65	716.15
	Total Expenses (4)	746.22	697.08	563.66	2,552.31	1,992.22
5	Total Profit before exceptional item and tax (3-4)	13.28	(16.04)	(2.82)	44.59	37.61
6	Exceptional Items	-	-	-	-	-
7	Total Profit before tax (5-6)	13.28	(16.04)	(2.82)	44.59	37.61
8	Tax Expense					
	Current tax	3.00	-	-	3.00	-
	Deffered tax	11.48	-	6.72	11.48	6.72
9	Net Profit /(Loss) for the period from continuing operation (7-8)	(1.20)	(16.04)	(9.54)	30.11	30.89
10	Profit/(Loss) from discontinued operation before tax	-	-	-	-	-
11	Tax expense of discontinued operation	-	-	-	-	-
12	Net Profit /(Loss) from discontinued operation after tax (10-11)	-	-	-	-	-
13	Total profit/(loss)for the period (9+12)	(1.20)	(16.04)	(9.54)	30.11	30.89
14	Other Comprehensive income					
	A (i) Items that wil not be reclassified to profit or loss	(148.50)	-	(18.56)	(148.50)	(18.56)
	(ii) Income tax relating items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating items that will be reclassified to profit and loss	-	-	-	-	-
15	Total Comprehensive income for the period	(149.70)	(16.04)	(28.10)	(118.39)	12.33
16	Earnings per equity share (for continuing operation)					
	1. Basic	(0.03)	(0.32)	(0.19)	0.60	0.62
	2. Diluted	(0.03)	(0.32)	(0.19)	0.60	0.62
17	Earnings per equity share (for discontinued operation)					
	1. Basic	-	-	-	-	-
	2. Diluted	-	-	-	-	-
18	Earnings per equity share ( for discontinued & continuing operations)	(0.02)	(0.32)	(0.19)	0.60	0.62



## Notes

## 1) Statement of Assets and Liabilities

Rs. In lakhs

Particulars	As at	As at
	31-03-2018	31-03-2017
	Audited	Audited
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Share holders' funds</b>		
a)Share Capital	99.61	99.61
b)Reserves and Surplus	518.15	636.54
c)Money received against share Warrants		
<b>Sub -total -Share holders' funds</b>	617.76	736.15
<b>2 Non Current Liabilities</b>		
a)Long term borrowings	133.90	40.10
b)Deferred tax Liabilities	148.87	188.88
c)other long term Liabilities	-	-
d)Long term provisions	-	-
<b>sub total Non current liabilities</b>	282.77	228.98
<b>3 Current Liabilities</b>		
a)Short term borrowings	402.41	419.81
b)Trade payables	252.02	111.47
c)Other Current liabilities	134.42	148.12
d)Short term Provisions	-	-
<b>sub total current liabilities</b>	788.85	679.40
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1,689.38</b>	<b>1,644.53</b>
<b>B ASSETS</b>		
<b>1 Non Current Assets</b>		
a)Fixed Assets	860.78	901.00
b)Goodwill on Consideration*	-	-
c)Non Current Investments	0.09	0.09
d)deferred tax Assets(net)		
e)Long term loans and advances	8.20	7.31
f)Other non current assets	84.27	85.62
<b>Sub-total -Non current Assets</b>	953.34	994.02
<b>2 Current Assets</b>		
a)Current Investments		
b)Inventories	387.85	410.86
c)Trade receivables	285.52	179.31
d)Cash And Cash Equivalents	40.57	34.24
e)Short term loans and advances	-	-
f)Other current Assets	22.10	26.10
<b>Sub-total - current Assets</b>	736.04	650.51
<b>TOTAL ASSETS</b>	<b>1,689.38</b>	<b>1,644.53</b>



- 2) A reconciliation of financial results as reported under Previous Indian GAAP (referred as "IGAAP") and IND-AS for the quarter and year ended 31 st March,2017 is summarised below:

Particulars	Quarter ended 31.03.2017	Year ended 31.03.2017
Net Profit as per previous GAAP (Indian GAAP)	3,80,000	44,22,975
Ind AS adjustments:		
Deferred tax recognition	(6,72,190)	(6,72,190)
Depreciation on Fair value adjustments on Land and Building	(8,19,409)	(8,19,409)
Processing charges on Borrowings	1,57,803	1,57,803
Net Profit as per Ind AS	<b>(9,53,795)</b>	<b>30,89,180</b>
Other Comprehensive Income, net of Income Tax	(18,56,250)	(18,56,250)
Total Comprehensive Income for the Year	<b>(28,10,045)</b>	<b>12,32,930</b>

- A reconciliation of equity as reported under Previous Indian GAAP (referred as "IGAAP") and IND-AS for the quarter and year ended 31 st March,2017 is summarised below:

Particulars	Quarter ended 31.03.2017	Year ended 31.03.2017
Equity under previous GAAP	1,13,517	1,13,517
Amortisation of processing charges on borrowings	1,57,803	1,57,803
Fair valuation of land and buildings	8,22,71,414	8,22,71,414
Deferred taxes on Ind AS adjustments	(1,88,88,673)	(1,88,88,673)
Equity as per INDAS	<b>6,36,54,061</b>	<b>6,36,54,061</b>

- 3) The above Financial results have been reviewed and recommended by the Audit committee on 30th May 2018 and have been approved by the Board of Directors at its meeting held on 30th May 2018.
- 4) This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Company adopted Indian Accounting Standards (Ind AS) effective from 1st April , 2017 (Transition dated 1st April, 2016). The figures for the quarter and year ended 31st March 2017 are also in compliance with Ind AS.
- 5) The figures of the last quarter are the balancing figures between the Audited figures in respect of the full financial year and year to date figures upto the third quarter of the Financial year.

Place: Bangalore  
Date: 30-05-2018



  
Roy Mammen  
Managing Director

**VANDANA RAO AND COMPANY  
CHARTERED ACCOUNTANTS,  
BANGALORE**

**INDEPENDENT AUDITORS' REPORT**

**To The Members of M M Rubber Company Limited**

**Report on the Financial Statements**

We have audited the accompanying Ind AS financial statements of **M M Rubber Company Limited, (The Company) Bangalore** which comprise the Balance Sheet as at 31<sup>st</sup> March 2018 , the Statement of Profit & Loss (including other comprehensive income), the Cash Flow Statement and the statement of changes in equity for the year then ended ,and a summary of significant accounting policies and the other explanatory information. (Hereinafter referred to as "Ind As Financial Statements")

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act 2013(the Act) with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies(Indian Accounting standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies: making judgments and estimates that are reasonable and prudent: and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made thereunder, and the order issued under section 143(11) of the Act.



VANDANA RAO AND COMPANY

Chartered Accountants

No. 9/19, Ground Floor, 1st Cross

16th E Main, LIC Colony, G. H. Layout

Jaynagar 3rd Block East

We conducted our audit of the ~~Ind AS financial statements~~ in accordance with the Standards on Auditing as specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Ind AS financial statements.

#### Basis for Qualified Opinion

1. As stated in Note No. 35 to the *Ind AS* financial statements the Company's **valuation of finished goods for the reasons stated in Note is not valued as per Indian Accounting Standard No.2** as at 31 March 2018.

2. As stated in Note No.36 to the Ind AS financial statements **Ind AS Accounting Standard No.19 on Employees Retirement Benefits has been complied with except that the Company neither has ascertained nor provided for actuarial value of its gratuity liability and Leave Encashment as at 31.3.2018.**

3. As stated in Note No.37 to the Ind AS financial statements, **in the absence of updation of Fixed Asset Register, the company is in the process of ascertaining the impairment, if any, on any of the fixed assets, to this extent, Ind AS Accounting Standard No.36 (Impairment of fixed assets) has not been complied.**

**4.The balances in Sundry Debtors and Sundry Creditors is subject to confirmation.**

5.. In the absence of sufficient appropriate evidence we are unable to comment upon the consequential impact if any on the accompanying Ind AS financial statements. The audit opinion on the financial statements for the year ended 31 March 2017 by predecessor Auditor was also qualified in respect of this matter.

#### Qualified Opinion

9. In our opinion and to the best of our information and according to the explanations given to us except for the effects of the matter described in the Basis for Qualified Opinion paragraph in the aforesaid Ind As financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act of the state of affairs (financial position) of the Company as



at 31 March 2018 and its profit (financial performance including total comprehensive income) its cash flows and the changes in equity for the year ended on that date.

#### Other Matter

The financial information for the year ended 31<sup>st</sup> March 2017 and the transition date opening balance sheet as at 1<sup>st</sup> April 2016 included in these special purpose Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the predecessor auditor whose report dated 30.5.2017 and 30.5.2016 respectively expressed an unmodified opinion on those standalone financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us

#### Report on other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, based on the comments in the Auditor's Report of the Company and on the auditor's reports issued in accordance with the Order, we give in the annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable, that:

1. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit & Loss including other comprehensive income, the Cash Flow statement and statement of changes in Equity dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.
4. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under section 133 of Act. read with relevant Rules thereunder:
5. On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2018 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31<sup>st</sup> March 2018 from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013
6. With respect to the adequacy of the Internal Financial Controls over Financial Reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B" and



7. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company has disclosed the impact of pending litigations on its financial position in its financial statements as of March 31,2018.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For M/s. VANDANA RAO AND COMPANY  
Chartered Accountants  
FRN No 011628S



*(Handwritten Signature)*  
(CA.VANDANA S RAO)  
Proprietrix  
Mem No.218797



**ANNEXURE 'A' TO THE AUDITOR'S REPORT**

Annexure referred to in Independent Auditor's Report to the members of the company on the financial statements for the year ended 31<sup>st</sup> March 2018, we report that:

- (i) a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets; **however, such Fixed Asset records do not show updated value both in respect of Gross Block and Net Block**  
(b) The Fixed assets were physically verified by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. Accordingly, to the information and explanations given to us no material discrepancies were noticed on such verification.,  
(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
- (ii) The Inventory has been physically verified during the year by the management at reasonable intervals. There were no material discrepancies noticed on such physical verification.
- iii) The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Hence sub clauses (a) (b) and (c) are not applicable.
- iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 with respect to loans, investments, guarantees and securities made.
- v) According to information and explanations given to us, the Company has not accepted any public deposit during the year and does not have any unclaimed deposit. There have been no instances where order has been passed by Company Law Board or National Company Law Tribunal for any contravention.
- vi). Having regard to the nature of the Company's business/activities, reporting under clause (VI) of the order with regard to cost records is not applicable.
- vii) (a) According to the information and explanations given to us, and on the basis of our examination of the records of the company, amounts deducted/accrued in the books of account in respect of the undisputed statutory dues including Provident Fund, Investor Education & Protection Fund, Employees State Insurance, Income-tax, Vat, Customs Duty, Excise Duty, Service tax, Cess and other statutory dues with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Investor Education & Protection Fund, Employees State Insurance, Income-tax, Vat, Customs Duty, Excise Duty, Service tax, Cess and other statutory dues were in arrears as at 31<sup>st</sup> March 2018, for a period of more than six months from the date they became payable.



b) The details of due of excise duty, which have not been deposited as on 31<sup>st</sup> March 2018, on account of disputes are given below:

Name of the Statute	Nature of Dues	Amount Rs in lakhs	Period to Which it relates	Forum where Pending
Central Excise Laws	Excise Duty 1/3/1981 to 31/3/1985 Order dated 5/07/2011	96.30	1980/85	CE Tribunal Chennai

viii) In our opinion and according to information and explanations given to us, the company has not defaulted in repayment of dues to any financial institutions, banks. The Company has not issued any debentures.

ix) The company did not raise any money by way of initial public offer including Debt instrument or further public offer during the year. The Company has applied the term loan raised during the year under audit for the purposes they were raised.

x) According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.

xi) According to the information and explanations given to us and based on our examination of the records of the company, the company has complied with the requisite approvals mandated by the provisions of the section 197 read with schedule V to the Act.

xii) In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, paragraph 3 (xii) of the order is not applicable.

xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions has been disclosed in the financial statements as required by the applicable accounting standards.

xiv) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placements of shares or fully or partly convertible debentures during the year.

xv) According to the information and explanations given to us and based on our examinations of the records of the company, the company has not entered into non -



cash transactions with directors or persons connected with them, and hence provisions of section 192 of the companies Act,2013 are not applicable to the Company.

xvi) The company is not required to be registered under section 45 – 1A of the Reserve Bank of India Act,1934

For M/s. VANDANA RAO AND COMPANY

Chartered Accountants

FRN No 011628S



*[Handwritten Signature]*

(CA.VANDANA S RAO)

Proprietrix

Mem No.218797

Place: Bangalore

Date: 30.5.2018

## **ANNEXURE 'B' TO THE AUDITOR'S REPORT**

Report on the Internal Financial Controls over Financial reporting under clause (i) of sub section 3 of section 143 of the Companies Act, 2013 (the Act)

We have audited the internal financial controls over financial reporting of M M Rubber Co Ltd (the Company) as of 31<sup>st</sup> March 2018 in conjunction with our audit of the financial statements of the company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining Internal Financial Controls based on the Internal Control over Financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of the reliable financial information, as required under the companies act, 2013

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note on Audit of Internal Financial Controls over Financial reporting issued by the Institute of Chartered Accountants of India to the extent applicable to an audit of Internal Financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and



dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Basis for Qualified Opinion

- a) ***The Company has in its books fixed assets with Gross block to the tune of Rs.17,35,82,548/- and net block of Rs.8,60,78,061/-. However, the fixed assets records do not show updated value both in respect of the Gross Block and Net Block.***

### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an Internal Financial Controls with reference to financial statements over financial reporting subject to qualified opinion above and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on audit of Internal Financial Controls over financial reporting issued by the Institute of Chartered Accountants of India.

For M/s. VANDANA RAO AND COMPANY

Chartered Accountants  
FRN No 0116285



*Vandana S Rao*

(CA.VANDANA S RAO)

Proprietrix

Mem No.218797

Place: Bangalore

Date: 30.5.2018

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