

Date

28th May, 2018

Ref.

BSE/11/2018-2019.

To,

The Deputy Manager,

Department of Corporate Services,

BSE Limited

P. J. Towers, Dalal Street, Mumbai - 400 001

Dear Sir,

Ref: BSE Scrip Code - 514300

Sub: Intimation regarding the Outcome of the Board Meeting.

Pursuant to sub regulation (2) of Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Meeting of the Board of Directors of the Company was held today; i.e. Monday, 28th May, 2018 as scheduled at 4.00 p.m. at the Unit no 21 to 25, 2nd Floor Orient House, 3A Udyog Nagar, Goregaon (West), Mumbai – 400062 and concluded at 6.55 P.M. and inter-alia transacted the following business:

1. Approved the audited Standalone & Consolidated Financial Results and Statement of Assets and Liabilities of the Company for the quarter and financial year ended 31st March, 2018 and along with audit reports are enclosed herewith in Annexure-I.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company, M/s. S. K. Naredi & Co., Chartered Accountants (ICAI Firm Registration No. 003333C) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the fourth quarter and year ended 31st March 2018.

- 2. Approved the Employee Stock Option Scheme 2018.
- 3. The 26th Annual General Meeting of the Company will be held on 20th August, 2018.
- 4. The Register of Members and Share Transfer Register of the Company will remain closed from Tuesday 14th August, 2018 to Monday 20th August, 2018 (both days inclusive), for the purpose of Annual General Meeting.

We request you to take the above facts on your records.

Thanking you,

Yours faithfully,

For PIONEER EMBROIDERIES LIMITED

(HARSH VARDHAN BASSI) MANAGING DIRECTOR

DIN 00102941 Encl: As Above



PIONEER EMBROIDERIES LIMITED

.... a stitch ahead of time

Corp. Off.: Unit No. 21 to 25, 2nd Floor, Orient House, 3-A Udyog Nagar, Off S. V. Road, Goregaon (West), Mumbai - 400 062.

Tel.: 022-4223 2323 • Fax: 022-4223 2313 • Email: mumbai@pelhakoba.com • Website: www.pelhakoba.com

Regd. Off.: 101-B, Abhishek Premises, Plot No. C 5-6, Dalia Industrial Estate, Off New Link Rd., Andheri (W), Mumbai - 400 058.





STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2018

(₹in lakh)

Sr. No.		Standalone Consolidat						<i>(₹in lakh)</i> idated	
		Quarter Ended			Year	Year Ended		Year Ended	
		31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)	
1.	Income from Operations	(iluuiteu)	(ee.	()	()				
	a) Net Sales/Income from Operations	6,265.13	6,613.15	5,919.96	26,121.45	23,342.82	26,090.38	23,374.95	
	b) Other Income	16.62	27.78	56.97	135.13	223.86	135.13	223.86	
2.	Other Income	94.37	83.46	30.65	232.66	220.71	241.83	1,014.46	
	Total Income	6,376.12	6,724.39	6,007.58	26,489.24	23,787.39	26,467.34	24,613.27	
3.	Expenses							E E	
	a) Cost of Material Consumed	3,986.78	3,631.16	3,673.36	15,118.09	13,448.26	15,114.80	13,457.50	
	b) Purchase of Stock in Trade	39.40	98.75	83.87	346.93	520.21		519.32	
	c) Changes in Inventories of Finished Goods, Work-in-Progress and in Stock in trade	(24.44)	286.28	(329.81)	188.10	(665.11)	167.56	(649.70)	
	d) Excise Duty	<u></u>			522.61		522.61		
	e) Employee Benefit Expense	866.03	837.54	788.08	3,384.90	3,280.09	3,387.81	3,131.94	
	f) Finance Costs	199.22	147.25	264.28	941.84	1,063.21	941.87	1,068.46	
	g) Depreciation & Amortisation Expense	198.88	214.14	203.17	852.80	818.90	852.8	818.89	
	h) Other Expense	1,353.85	1,467.19	1,182.51	5,719.27	5,308.71	5,745.66	5,497.05	
	Total Expenses	6,619.72	6,682.31	5,865.45	27,074.54	23,774.27	27,069.71	23,843.46	
4.	Profit/(Loss) before exceptional Items and Tax	(243.60)	42.08	142.12	(585.30)	13.12	(602.37)	769.81	
5.	Exceptional Items (Net)							2,700.93	
6.	Profit/(Loss) before Tax	(243.60)	42.08	142.12	(585.30)	13.12	(602.37)	(1931.12)	
7.	Tax Expense				-		3.12	0.04	
8.	Net Profit/(Loss) for the period	(243.60)	42.08	142.12	(585.30)	13.12	(605.49)	(1931.16)	
9.	Other Comprehensive Income (OCI)								
+	a. Items that will not be reclassified to Profit or Loss (Net of Tax)	10.95	5.16	5.16	26.44	20.65	26.44	20.65	
	b. Items that will be reclassified to Profit or Loss (Net of Tax)							1	
10.	Other Comprehensive Income for the period	10.95	5.16	5.16	26.44	20.65	26.44	20.65	
11.	Total Comprehensive Income/(Loss)	(232.65)	47.24	147.28	(558.86)	33.77	(579.05)	(1910.51)	
12.	Minority Interest						(12.63)	(0.18)	
13.	Net Profit/(Loss) for the period after Minority Interest (13-14-15)	(232.65)	47.24	147.29	(558.86)	33.77			
14.	Paid-up Equity Share Capital Face Value : ₹10 Per Share	2,411.73	2,411.73	2,154.91	2,411.73	2,154.91	2,411.73	2,154.91	
15.	Other Equity excluding revaluation reserves (as per last audited balance sheet)				5,383.06	1			
16.	Earning Per Share (₹) (Not annualized) a) Basic before/after Extraordinary Item b) Diluted before/after Extraordinary Item	(1.01) (1.01)	0.19 0.17	0.66 0.57		0.07	(2.60)		



PIONEER EMBROIDERIES LIMITED

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Regd. Off.: 101-B, Abhishek Premises, Plot No. C 5-6, Dalia Industrial Estate, Off New Link Rd., Andheri (W), Mumbai - 400 058.





STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2018

		Standal	one	Consolid	(₹in lakh) ated
	Particulars	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)
A	ASSETS				
1	Non-Current Assets				
	a) Property, Plant and Equipment	9,543.68	9,843.09	10,394.75	10,717.77
	b) Capital Work-in-Progress	297.95	35.88	297.95	35.88
	c) Intangible Assets	48.50	29.72	48.55	29.78
	d) Financial Assets			3	
	i) Investments	929.64	929.64	0.01	0.01
	ii) Other Assets	240.18	212.33	260.65	231.72
	e) Other Non-Current Assets	96.28	199.80	96.28	199.80
	Total Non-Current Assets	11,156.23	11,250.46	11,098,19	11,214.96
2	Current Assets				
	a) Inventories	3,086.16	3,927.52	3,578.31	4,395.84
	b) Financial Assets				
	i) Trade Receivables	2,500.80	2,158.20	2,779.42	2,437.27
	ii) Cash and Bank Equivalent	139.54	129.83	148.48	139.30
	iii) Other Current Assets	1,304.40	1,278.14	1,618.38	1,601.12
	c) Income Tax Assets (Net)	118.71	117.87	122.76	146.23
	d) Other Current Assets	426.67	203.76	616.71	393.18
	Total Current Assets	7,576.27	7,815.32	8,864.06	9,113.00
	Total Assets	18,732.51	19,065.78	19,962.25	20,327.96
В	EQUITY AND LIABILITIES	20,702.02	27,000.70	27,70020	EL
1	EQUITY				
	a) Equity Share Capital	2,411.73	2,154.91	2,411.73	2,154.91
	b) Other Equity	5,383.06	6,098.75	5,139.41	5,443.56
	Total Equity	7,794.79	8,253.66	7,551.14	7,598.4
2	LIABILITIES	7,72 112	0,200100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Non-Current Liabilities				
	a) Financial Liabilities-Borrowings	3,476.05	2,997.91	3,657.95	3,625.11
	b) Long Term Provisions	354.09	339.46	354.09	339.4
	Total Non-Current Liabilities	3,830.14	3,337.37	4,012.04	3,964.5
	Current Liabilities	5,050.14	3,337,37	4,012.04	5,704.5
	a) Financial Liabilities				
	i) Borrowings	1,589.27	1,729.34	1,591.48	1,729.3
	ii) Trade Payables	3,016.25	2,944.17	3,049.88	2,971.25
	iii) Other Financial Liabilities	2,067.44	2,443.06	2,216.94	2,563.19
	b) Other Current Liabilities	424.48	342.99	10.26	15.19
	c) Short Term Provisions	10.14	15.19	1,530.51	1,485.9
	Total Current Liabilities	7,107.58	7.474.75	8,399.07	8,764.92
	Total Cultent Liabilities	/,10/.38	1414.15	0,399.07	8,764.9

PIONEER EMBROIDERIES LIMITED

18,732.51

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19,065.78

19,962.25

20,327.96

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CIN: L17291MH1991PLC063752

Total Equity and Liabilities





Notes:

- 1. The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs (MCA), with effect from April 1, 2017.
- 2. The business activity of the Company falls within a single primary business segment viz 'Textiles' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.
- 3. In compliance to Ind AS-18 and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, the reported revenue for the quarter and year ended 31st March, 2017 was inclusive of Excise Duty. Goods and Service tax (GST) has been implemented w.e.f. 1st July, 2017 and as per Ind AS-18, the revenue for the quarter ended 31st March, 2018 and 31st December, 2017 are reported net of GST, hence not comparable with corresponding periods.
- 4. In the quarter and year under reporting, the textile segment was impacted due to reduced demand owing to the implementation of the Goods and Service Tax (GST) from 1st July 2017, which also severely affected the production and business margins of the Company.
- 5. The reconciliation of other equity as at March 31, 2017 and profit after tax as previously reported on account of transition from previous Indian GAAP to Ind AS for the quarter and Year ended March 31, 2017 are as under:

(₹ in Lakh)

	Standalone				Consolidated	
Particulars	Net Profit		Other. Equity	Net Profit	Other Equity	
1 at thousand	Quarter ended 31.03.2017	Year Ended 31.03.2017	As at 31.03.2017	Year Ended 31.03.2017	As at 31.03.2017	
Profit after tax and Other Equity as reported under previous GAAP Attributable to owners Non controlling Interest	69.99	205.92	4,471.40	(1, 7 39.01) 1.01	4,643.62	
Total	69.99	205.92	4,471.40	(1,738.00)	4,643.62	
Adjustment on account of reclassification of Associate as Subsidiary. Impact of Fair value changes of Interest Free Loan (Net of Tax) Provision for Expected Credit Loss (Net of Tax) 9% Optionally Convertible Cumulative Redeemable Preference	(31.31) 108.61	(138.93) (33.22)	306.37 (163.32)	0.64 (138.93) (33.22)	(827.42) 306.37 (163.32)	
Shares of ₹10 each classified as other equity till conversion Actuarial Gain/Loss on defined benefit plan	(5.17)	(20.65)	1,484.31 (26.97)	(20.65)	1,484.31 (26.97)	
Net Profit for the period under Ind AS Actuarial Gain/Loss on defined benefit plan recognized in OCI	142.12 5.17	13.12 20.65	6,071.77	(1,930.16) 20.65	5,416.59 26.97	
Total Comprehensive Income for the period under Ind AS Total Comprehensive Income attributable to owners Attributable to owners Non controlling Interest	147.29	33.77	6,098.75	(1,910.51) (1,910.33) (0.18)	5,443.56 5,443.56	

- 6. During the year, the OCCRPS holders have exercised their right and opted to convert OCCRPS of ₹972.53 lakh and accordingly, 23,72,113 equity shares of ₹10 each are issued at an average price of ₹41 per share to them. During the year, the Company has also issued to 1,96,078 equity shares ₹10 each at the premium of ₹41 per share on preferential basis to Kotak Mahindra Bank Ltd.
- 7. The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to conform current period classifications. The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between audited figures for the full financial year and the published year to date figures for the nine months ended December 31, 2017 and December 31, 2016.
- 8. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 28th May, 2018.

Place: Mumbai Date: 28th May, 2018 For & on behalf of Roard of Directors

HARSH YARDHAN BASSI Managing Director

DIN:00102941

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S.K.Naredi & Co. CHARTERED ACCOUNTANTS

A-704 A, CITISCAPE, ANDHERI KURLA ROAD, ANDHERI (E), MUMBAI 400059 PHONE: 9934303372, E-MAIL: sknc.mumbai@gmail.com

Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of Pioneer Embroideries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To the Board of Directors of Pioneer Embroideries Limited

We have audited the accompanying statement of standalone financial results of Pioneer Embroideries Limited ('the Company') for the quarter and year ended 31st March, 2018 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulation 2015, Requirements) modified as by SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. This Statement, which is the responsibility of the Company's management and reviewed by the Audit Committee, and approved by the Board of Directors, at its meeting held on 28th May, 2018, has been prepared on the basis of the related standalone financial statements of the Company which is in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on: (a) our review of financial results for the nine months period ended December 31, 2017, which were prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder as applicable and other accounting principles generally accepted in India and (b) our audit of the financial statements as at and for the year ended March 31, 2018.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as standalone 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.

The comparative standalone Ind AS financial information of the Company for the quarter and for the year ended 31st March, 2017, included in these standalone Ind AS financial results have been audited by MBAH & CO., Chartered Accountants, whose report dated 29th May, 2017 expressed an unmodified opinion on those standalone financial results.



S.K. Naredi & Co. CHARTERED ACCOUNTANTS

A-704 A, CITISCAPE, ANDHERI KURLA ROAD, ANDHERI (E), MUMBAI 400059 PHONE: 9934303372, E-MAIL? sknc.mumbai@gmail.com

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

- i) are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, in this regards: and
- give a true and fair view of the net loss including other comprehensive income and other financial information for the quarter ended 31st March, 2018 and for the year ended 31st March, 2018.

The statement includes the results for the quarter ended 31st March, 2018 being balancing figure between audited figures in respect of 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 S.K. Naredi & Co.

Chartered Accountants

(Firm's Registration No.: 003333C)

Place: Mumbai

Date: 28th May, 2018

RAHUL NAREDI

Partner

Membership Number: 302632



S.K.Naredi & Co. CHARTERED ACCOUNTANTS

A-704 A, CITISCAPE, ANDHERI KURLA ROAD, ANDHERI (E), MUMBAI 400059 *PHONE: 9934303372, E-MAIL: sknc.mumbai@gmail.com*

Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of Pioneer Embroideries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To the Board of Directors of Pioneer Embroideries Limited

- 1. We have audited the accompanying statement of quarterly consolidated financial and year to date consolidated financial results of Pioneer Embroideries Limited ('the Company') comprising its subsidiaries (together, 'the Group') for the quarter and year ended 31st March, 2018 and the consolidated financial results for the year ended 31st March, 2018 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as modified by SEBI Circular No CIR/CFD/FAC/62/2016 dated 5th July, 2016. This Statement, which is the responsibility of the Company's management and reviewed by the Audit Committee, and approved by the Board of Directors, at its meeting held on 28th May, 2018, has been prepared on the basis of the related standalone financial statements of the Company which is in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on: (a) our review of consolidated financial results for the nine months period ended December 31, 2017, which were prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder as applicable and other accounting principles generally accepted in India and (b) our audit of the consolidated financial statements as at and for the year ended March 31, 2018.
- 2. We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. 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.
- 3. The comparative consolidated ind AS financial information of the Company for the year ended 31st March, 2017, included in these consolidated Ind AS financial results have been audited by MBAH & CO., Chartered Accountants, whose report dated 29th May, 2017 expressed an unmodified opinion on those consolidated financial results

S.K.Naredi & Co. CHARTERED ACCOUNTANTS

A-704 A, CITISCAPE, ANDHERI KURLA ROAD, ANDHERI (E), MUMBAI 400059 PHONE: 9934303372, E-MAIL: sknc.mumbai@gmail.com

- 4. We did not audit the financial statements of 3 subsidiaries, whose financial statements reflect total assets of ₹2,443.57 lakh as at 31st March 2018, the total revenue of ₹33.42 lakh for the year ended 31st March 2018 The Financial Statement of the subsidiaries have been audited by other auditors. The unmodified reports of which have been furnished to us, and our opinion on the financial results, to the extent they have been derived from such financial statements is based solely on the unmodified report of such other auditor.
- 5. Based on our audit as conducted above, in our opinion and to the best of our information and according to the explanation given to us and based on the consideration of the reports of other auditors on separate financial statements and the other financial information of subsidiaries, these quarterly consolidated financial results as well as the year to date results:
- i) includes the financial results for the year ended 31st March, 2018 of following subsidiaries:
 - a) Hakoba Lifestyle Limited
 - b) Pioneer Realty Limited
 - c) Crystal Lace (I) Limited

Place: Mumbai

Date: 28th May, 2018

- are presented in accordance with the requirement of Regulation 33 of the SEBI i) (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, in this regards: and
- · ii) give a true and fair view of the net loss including other comprehensive income and other financial information for the quarter ended 31st March, 2018 and for the year ended 31st March, 2018.

For S.K. Naredi & Co.

Chartered Accountants

Registration No.: 003333C)

RAHUL NAREDI

Partner

Membership Number: 302632



Date

28th May, 2018

Ref.

BSE/12/2018-2019.

To,

The Deputy Manager,
Department of Corporate Services,

BSE Limited

P. J. Towers, Dalal Street, Mumbai - 400 001

Dear Sir,

Ref No: - Company Code No. 514300

Sub: Declaration pursuant to Regulation 33 (3)(d)of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016

DECLARATION

I, Harsh Vardhan Bassi (DIN:00102941), Managing Director of Pioneer Embroideries Limited; having its registered office at Unit No, 101B, 1st Floor, Abhishek Premises, Plot No. C5-6, Dalia Industrial Estate, Off. New Link Road, Andheri (West), Mumbai - 400 058, hereby declare that, the Statutory Auditors of the Company, M/s. S. K. Naredi & Co., Chartered Accountants (ICAI Firm Registration No. 003333C) have issued an Audit Report with unmodified opinion on Standalone and Consolidated audited financial results for the quarter & year ended 31st March 2018.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016 as amended by the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide notification No. SEBI/CIR/CFD/CMD/56/2016 dated 27.05.2016.

Thanking you,

Yours faithfully,

For PIONEER EMBROIDERIES LIMITED

(HARSH ARDHAN BASS MANAGING DIRECTOR

DIN 00102941

Address: C 151, The Icon, Golf Link Road, DLF Phase-5 Gurgaon – 122009, Haryana, India.

Date: 28th May, 2018 Place: Mumbai

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