

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

**STATEMENT OF PROFIT AND LOSS (CONSOLIDATED)
FOR THE YEAR ENDED 31.03.2013**

(₹ in Lacs)

Particulars	Note No.	For the Year Ending 31.03.13	For the Year Ending 31.03.12
A Revenue			
Revenue from Operations (Include Service Charges for value of Goods handled-Services rendered [₹ 1240630.00 (₹ 985023.06) as per Audited Account])	21	148140.61	127344.69
Other Income	22	1363.63	1293.51
Grants and Subsidies	23	8609.67	6050.60
Total Revenue		158113.91	134688.80
B Expenses			
Cost of Materials Consumed		17.00	7.06
Purchase of Stock-in-Trade	24	115324.21	103366.75
Changes in Inventories	25	2.41	(5.56)
Employee Benefit Expenses	26	7611.53	6770.43
Finance Costs	27	13123.27	9131.34
Depreciation and Amortization Expenses	28	208.32	180.67
Other Expenses	29	12499.03	9214.33
Provisions	30	9.65	4.83
Total Expenses		148795.42	128669.85
Profit before Prior Period Adjustments, Exceptional Items, Extraordinary Items and Tax		9318.49	6018.95
Exceptional Items		0.00	0.00
Profit before Prior Period Adjustments, Extraordinary Items and Tax		9318.49	6018.95
Extraordinary Items		0.00	0.00
Profit before Prior Period Adjustments and Tax		9318.49	6018.95
Prior Period Adjustments	31	82.99	(2.19)
Profit before tax		9235.50	6021.14
Tax Expense	32	3000.00	1900.00
Net Profit/(Loss)		6235.50	4121.14
Earnings per Equity Share			
Basic/Diluted (in ₹)	33	14.33	17.50
Capital Commitments	34	9393.99	10484.65
Contingent Liabilities	34	2245.38	1464.86

Statement of Accounting Policies and Notes on Accounts form an integral part of Financial Statements.

As per our report of even date attached.

For K B Chandna & Co.
Chartered Accountants

V K Gureja
Partner



Ravindra Nath

Ravindra Nath
Director (Finance)

Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

H P Kumar

H P Kumar
Chairman-cum-Managing Director

Miti Sethi
Miti Sethi
Company Secretary

Membership No. : 16521
Firm Reg No. : 000862N
Place : New Delhi
Date : 26.06.2013

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 21 REVENUE FROM OPERATIONS (CONSOLIDATED)

(₹ in Lacs)

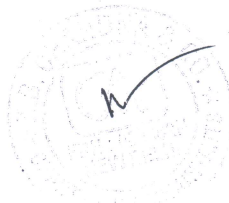
Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Sale of Products	115687.52	103724.04
Sale of Services	5250.52	5024.67
Interest Eamed	23139.12	15403.67
Processing Fees / Service Charges Earned	3548.21	2698.64
Other Operating Revenues	515.24	493.67
As per statement of Profit and Loss	148140.61	127344.69



NOTE - 21 REVENUE FROM OPERATIONS (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Sale of Products				
Marketing		5494.69		7245.73
Export		0.00		42.43
Raw Material Distribution		110192.83		96435.88
Total (A)		115687.52		103724.04
Sale of Services				
Income from Government Purchase Registration		998.87		871.04
Income on intermediary Services		242.60		218.66
Discount Earned		739.33		719.08
Application Processing Fees		174.82		227.97
Licence & House Keeping Fees		739.73		643.44
Rent		605.25		611.69
Realization from Training Activities		715.11		681.01
Realization on account of Common Facilities		346.07		327.26
Income from Exhibition Centres		275.76		286.62
Receipts from Exhibitions, Seminars, Meets, Conferences and Marketing Campaigns		336.05		348.12
Project Consultancy Charges		58.87		76.62
Income from Training-cum-Incubation Center (TIC)		16.57		11.42
Other Receipts from Services		1.49		1.74
Total (B)		5250.52		5024.67
Interest Earned				
From Parties				
Normal		22997.64		15166.11
Penal Interest		141.48		237.56
By Contra Adjustment to Penal Interest Suspense A/C	111.13		116.42	
Less: Losses W/Off on A/C of Penal Interest Suspense A/C by Contra Adjustment	111.13	0.00	116.42	0.00
Gain of Interest on Foreign Currency Transactions and Translation		0.00		0.00
Total (C)		23139.12		15403.67
Processing Fees / Service Charges Earned				
Raw Material Distribution	1216072.06	3480.76	967798.02	2560.68
Miscellaneous Items	24557.94	67.45	17225.04	137.96
Total (D)	1240630.00	3548.21	985023.06	2698.64
Other Operating Revenues				
Hire Charges		0.00		0.14
Lease Rentals				
Rental Income from Leasing	0.00		0.00	
Less: Lease Equalisation	(5.01)	5.01	(6.10)	6.10
Compensation for Use and Occupation of Infrastructure		510.23		487.43
Total (E)		515.24		493.67



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

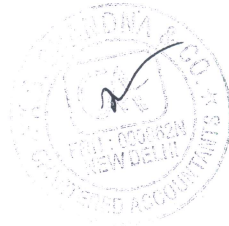
Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 22 OTHER INCOME (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Interest On:				
Loan to Employees	11.44		14.81	
Fixed/Short Term Deposits	238.80		172.98	
Income Tax Refunds	3.44		0.00	
Others	0.96	254.64	6.05	193.84
Excess Provision Written Back:				
KFW	283.00		117.65	
Government Guarantee Fee	0.00		0.00	
Others	701.15	984.15	785.57	903.22
Sundry Credit Balances Written Back		24.70		86.87
Gain on Sale / Disposal of Assets / Intangibles		2.66		55.00
Gain on Sale of Investments		0.00		0.00
Other Miscellaneous Receipts		35.68		49.79
Gain on Foreign Currency Transactions and Translation		3.56		4.79
Dividend Income		0.00		0.00
Compensation Received		58.24		0.00
As per Statement of Profit and Loss		1363.63		1293.51



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 23 GRANTS AND SUBSIDIES (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
For Promotional Activities	6963.80	8278.74
Less: Capital Expenditure (Net)	54.29	105.35
	<u>6909.51</u>	<u>8173.39</u>
Less: Amount appropriated out of Govt. Grants (As per Statement of Profit and Loss- Promotional)	(1700.16)	2122.79
As per Statement of Profit and Loss	<u>8609.67</u>	<u>6050.60</u>



Gaurang Dixit
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General Manager (Finance)

Niti Sethi
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Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

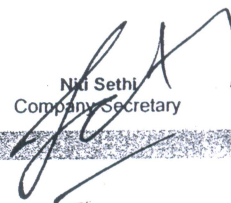
NOTE - 24 PURCHASES OF STOCK IN TRADE (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Marketing Activity		
Marketing	5483.21	7234.86
Export	0.00	32.28
Raw Material Distribution	109841.00	96099.61
As per Statement of Profit and Loss	<u>115324.21</u>	<u>103366.75</u>




Gaurang Dixit
General Manager (Finance)

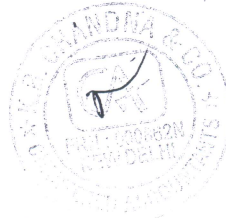

Nidhi Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 25 CHANGES IN INVENTORIES (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Finished Goods:				
Closing Stock	28.20		56.80	
Less: Opening Stock	56.80		50.24	
Adjustment in Stock	0.45	(28.15)	0.00	6.56
Work in Process:				
Closing Stock	0.00		0.00	
Less: Opening Stock	0.00		1.00	
Adjustment in Stock	0.00	0.00	0.00	(1.00)
Goods-In-Transit		25.74		0.00
As per Statement of Profit and Loss		(2.41)		5.56



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

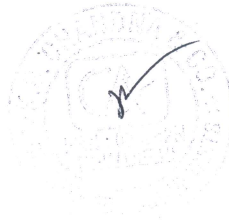
Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 26 EMPLOYEES BENEFITS EXPENSE (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Salaries and Allowances	5145.68	4709.54
Contributions to -		
Provident Fund	440.41	399.69
Superannuation Scheme	0.00	0.01
Deposit Group Insurance Scheme	0.00	0.00
Employees State Insurance Corporation	0.06	0.06
Gratuity Fund Contributions	556.96	444.27
Staff Welfare Expenses	126.02	114.86
Other Benefits	1251.15	1009.77
Directors (Including Chairman-Cum-Managing Director)		
Salaries and Allowances	68.11	63.05
Contributions to -		
Provident Fund	5.51	4.96
Superannuation Scheme	0.00	0.00
Gratuity Fund Contributions	1.71	2.31
Others	15.92	21.91
As per Statement of Profit and Loss	7611.53	6770.43



Gaurang Dixit
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General Manager (Finance)

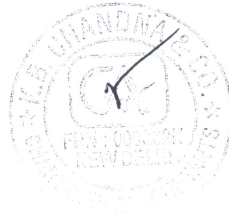
Nini Sethi
Nini Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 27 FINANCE COSTS (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Interest on Loan On:				
Kreditanstalt West Germany (KFW Loans)	642.51		583.78	
Artigiancassa SPA, Italy	3.73		3.47	
Banks	12429.87		8502.77	
Collateral Security Deposits	0.39		0.38	
Bonds	0.00		0.00	
Others	0.00	13076.50	0.00	9090.40
Other Borrowing Costs:				
Government Guarantee Fee	25.62		24.88	
Loss of Interest on foreign currency transactions and translation	0.00		0.00	
Other Finance Charges	21.15	46.77	16.06	40.94
As per Statement of Profit and Loss		13123.27		9131.34



Gaurang Dixit
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General Manager (Finance)

Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 28 DEPRECIATION AND AMORTIZATION (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Depreciation on		
Fixed Assets	203.25	174.58
Leased Assets	5.06	6.09
Assets acquired against Grants		
Depreciation as per Contra	75.91	86.76
Less: Replacement Reserve as per Contra	<u>75.91</u>	<u>86.76</u>
Amortization of Expenses	0.01	0.00
Impairment	0.00	0.00
As per Statement of Profit and Loss	<u>208.32</u>	<u>180.67</u>



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

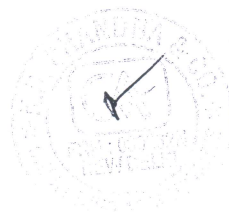
Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 29 OTHER EXPENSES (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Electricity, Power & Water Charges	543.95	518.64
Printing & Stationery	66.60	70.36
Insurance	8.60	12.04
Travelling, Conveyance & Vehicle Charges	393.81	320.84
Freight and Octroi Expenses	4.39	11.59
Communication Expenses	113.76	110.58
Rent	271.36	212.42
Staff Recruitment Expenses	6.17	2.43
Licences, Rates & Taxes	60.31	89.33
Expense on Security	460.05	351.38
Repairs & Maintenance Expenses	429.01	352.51
Payments to Statutory Auditors	35.45	29.90
Payment to Internal auditors	29.36	20.57
Legal, Professional and Consultancy Charges	172.91	93.40
Directors' Sitting Fee	0.03	0.04
Directors' Other Expenses	56.72	58.08
Expenses on increase in Authorised Capital	0.00	16.30
Miscellaneous & Contingent Expenses	20.58	34.12
Losses on Sale/Disposal of Assets/Intangibles	3.46	8.51
Loss on Sale of Investment	0.00	0.00
Bad Debts/Irrecoverable Advances Written Off	292.01	345.47
Loss on Foreign Currency Transactions and Translation	18.80	56.73
Expenditure on Infomediary Services	1.18	2.33
Project Consultancy Charges	54.43	38.76
Expenses on Godown Operations	759.03	188.81
Expenditure on Sustainable Development	16.73	0.00
Expenditure on Research and Development	16.26	0.00
Expenses on Corporate Social Responsibility	130.16	89.74
Business / Sales Promotion Expenses	84.00	34.05
Advertisement and Publicity	38.85	38.19
Entertainment	25.31	19.03
Expenditure on Exhibitions, Seminars and Conference	32.25	45.35
Training Expenses	483.38	303.61
Common Facilities Charges	29.36	35.63
Expenses on International Co-operation	14.58	8.21
Expenses on Marketing Assistance Scheme	1334.47	1272.66
Performance and Credit Rating Fee	6434.54	4422.72
Fringe Benefit Tax	0.00	0.00
Govt. Guarantee Fees	0.00	0.00
Compensation Paid	57.17	0.00
As per Statement of Profit and Loss	12499.03	9214.33



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

ANNEXURE - 29A DETAILS OF OTHER EXPENSES (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Payment to Statutory Auditors for:		
Statutory Audit Fees	23.45	18.25
Tax Audit Fees	9.49	7.16
Other Taxation Matters	0.00	0.55
Company Law Matters	0.00	0.00
Management Services	0.00	0.00
Other Services	0.08	1.12
Reimbursement of Expenses	2.43	2.82
Total	35.45	29.90
Repairs & Maintenance Expenses on:		
Building	200.15	156.30
Machinery	11.35	12.52
Others	217.51	183.69
Total	429.01	352.51
Bad Debts/Irrecoverable Advance Written Off:		
Bad Debts Written Off	291.13	345.47
Irrecoverable Advances Written Off	0.88	0.00
Losses Written Off	187.24	96.11
Less: Contra Adjustment to Losses Written Off	187.24	96.11
Total	292.01	345.47
Expenses on Marketing Assistance Scheme:		
Participation in Domestic Exhibitions	533.02	332.40
Participation in International Exhibitions	193.12	188.82
Organization of Domestic Exhibitions	77.40	107.93
Organization of Techmart	269.71	267.39
Organization of International Level Exhibitions	29.08	83.70
Co-sponsoring of Exhibitions	7.58	28.48
Buyer-Seller Meets	18.91	13.29
Marketing Campaigns/Workshop	69.28	104.13
Other Marketing Activities	136.37	146.52
Total	1334.47	1272.66
Training Expenses		
Training Expenses Internal	103.48	99.34
Training Expenses - Sponsored	277.76	150.83
Training Expenses - Personal	77.12	25.12
Training Expenses - Others	25.02	28.32
Total	483.38	303.61



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

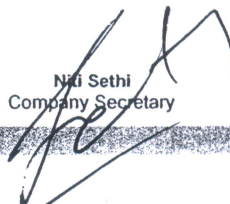
NOTE - 30 PROVISIONS (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Provision for Obsolete Stock	9.65	4.83
Provision for Investments	0.00	0.00
As per Statement of Profit and Loss	9.65	4.83




Gaurang Dixit
General Manager (Finance)

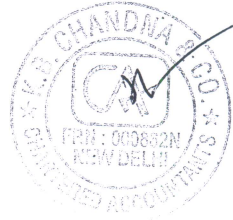

Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 31 PRIOR PERIOD ADJUSTMENTS (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Income				
Interest and Service Charges	0.00		0.00	
Other Income	18.59		2.40	
Depreciation	0.00	18.59	0.00	2.40
Expenditure				
Employees Remuneration & Other Benefits	0.00		0.03	
Depreciation	0.00		0.00	
Interest	0.00		0.00	
Other Expenses	101.58	101.58	0.18	0.21
As per Statement of Profit and Loss		(82.99)		2.19



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

Vijay Sethi
Vijay Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 32 TAX EXPENSE (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13		For the Year Ending 31.03.12	
Provisions for Current Tax				
Provision for Current Tax	3000.00		1900.00	
Provision for Deferred Tax	0.00		0.00	
Provision for Wealth Tax	0.00		0.00	
		<u>3000.00</u>		<u>1900.00</u>
Adjustment for Previous Year Taxes				
Provision for Tax	0.00		0.00	
Provision for Deferred Tax	0.00	0.00	0.00	0.00
MAT Credit Entitlement		0.00		0.00
As per Statement of Profit and Loss		<u>3000.00</u>		<u>1900.00</u>



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

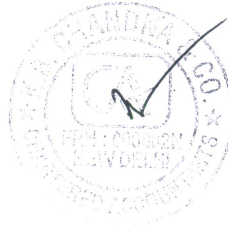
Niti Sethi
Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 33 EARNINGS PER EQUITY SHARE (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Weighted Average Number of Shares Outstanding (No.)	435.25	235.54
Net Profit / (Loss) after tax as per Statement of Profit & Loss (₹ in lacs)	6235.50	4121.14
E.P.S (Basic & Diluted) (₹) (Face value of share. ₹ 100/-)	14.33	17.50




Gaurang Dixit
General Manager (Finance)

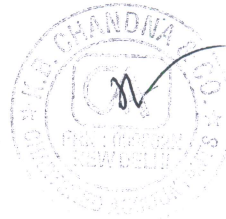

Niti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

NOTE - 34 CONTINGENT LIABILITIES & COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR) (CONSOLIDATED)

(₹ in Lacs)

Particulars	For the Year Ending 31.03.13	For the Year Ending 31.03.12
Contingent Liabilities:		
Claims against the Coporation not acknowledged as Debts	1085.44	1109.94
Guarantees	0.00	0.00
Disputed Income Tax, Interest Tax, Sales Tax, Trade Tax demand.	536.00	90.63
Other money for which the Corporation is contingently liable	623.94	264.29
As per Statement of Profit and Loss	2245.38	1464.86
Commitments:		
Estimated amount of Contracts remaining to be executed on Capital account and not provided for (net of advances)	9393.99	10484.65
Uncalled Liability on shares and other investments partly paid.	0.00	0.00
Other Commitments	0.00	0.00
As per Statement of Profit and Loss	9393.99	10484.65



Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

Miti Sethi
Miti Sethi
Company Secretary

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

**STATEMENT OF PROFIT AND LOSS (COMMERCIAL)
FOR THE YEAR ENDED 31.03.2013**

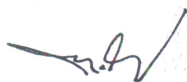
(₹ in Lacs)

Particulars	Note No.	For the Year Ending 31.03.13	For the Year Ending 31.03.12
A Revenue			
Revenue from Operations (Include Service Charges for value of Goods handled-Services rendered [1240630.00 lacs (985023.06 lacs)] as per Audited Account)	21	148022.88	127206.81
Other Income	22	1264.70	1291.92
Total Revenue		149287.58	128498.73
B Expenses			
Cost of Materials Consumed		17.00	7.06
Purchase of Stock-in-Trade	24	115324.21	103366.75
Changes in Inventories	25	2.41	(5.56)
Employee Benefit Expenses	26	6706.07	6193.87
Finance Costs	27	13123.27	9131.34
Depreciation and Amortization Expenses	28	208.32	180.67
Other Expenses	29	4535.86	3483.08
Provisions	30	9.65	4.83
Add: Excess of Expenditure over Income transfer from Promotional Activity		42.30	117.74
Total Expenses		139969.09	122479.78
Profit before Prior Period Adjustments, Exceptional Items, Extraordinary Items and Tax		9318.49	6018.95
Exceptional Items		0.00	0.00
Profit before Prior Period Adjustments, Extraordinary Items and Tax		9318.49	6018.95
Extraordinary Items		0.00	0.00
Profit before Prior Period Adjustments and Tax		9318.49	6018.95
Prior Period Adjustments	31	82.99	(2.19)
Profit before tax		9235.50	6021.14
Tax Expense	32	3000.00	1900.00
Profit (Loss) after Tax for the Period		6235.50	4121.14
Earnings per Equity Share			
Basic/Diluted	33	14.33	17.50
Capital Commitments	34	9393.99	10484.65
Contingent Liabilities	34	2245.38	1464.86


Statement of Accounting Policies and Notes on Accounts form an integral part of Financial Statements.


As per our report of even date attached.

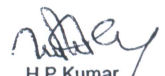
For K B Chandna & Co.
Chartered Accountants


V K Gureja
Partner




Ravindra Nath
Director (Finance)


Gaurang Dixit
General Manager (Finance)


H P Kumar
Chairman-cum-Managing Director


Niti Sethi
Company Secretary

Membership No. : 16521
Firm Reg No. : 000862N
Place : New Delhi
Date : 26.06.2013

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.

**STATEMENT OF INCOME AND EXPENDITURE (PROMOTIONAL)
FOR THE YEAR ENDED 31.03.2013**

(₹ in Lacs)

Particulars	Note No.	For the Year Ending 31.03.13	For the Year Ending 31.03.12
A Revenue			
Revenue from Operations	21	117.73	137.88
Other Income	22	98.93	1.59
Grants and Subsidies	23	6909.51	8173.39
Total Revenue		7126.17	8312.86
B Expenses			
Employee Benefit Expenses	26	905.46	576.56
Finance Costs	27	0.00	0.00
Depreciation and Amortization Expenses	28	0.00	0.00
Other Expenses	29	7963.17	5731.25
Add: Excess of Expenditure over Income transfer to Commercial Activity		(42.30)	(117.74)
Total Expenses		8826.33	6190.07
Profit before Prior Period Adjustments, Exceptional Items, Extraordinary Items and Tax		(1700.16)	2122.79
Exceptional Items		0.00	0.00
Profit before Prior Period Adjustments, Extraordinary Items and Tax		(1700.16)	2122.79
Extraordinary Items		0.00	0.00
Profit before Prior Period Adjustments and Tax		(1700.16)	2122.79
Prior Period Adjustments		0.00	0.00
Profit before tax		(1700.16)	2122.79
Tax Expense		0.00	0.00
Net Income/(Expenditure)		(1700.16)	2122.79
Net Surplus/(Deficit) from Offices		0.00	0.00
Net Surplus / (Deficit) for the period		(1700.16)	2122.79

Statement of Accounting Policies and Notes on Accounts form an integral part of Financial Statements.

As per our report of even date attached.

For K B Chandna & Co.
Chartered Accountants

Ravindra Nath

Ravindra Nath
Director (Finance)

H P Kumar

H P Kumar
Chairman-cum-Managing Director

V K Gureja
V K Gureja
Partner

Gaurang Dixit
Gaurang Dixit
General Manager (Finance)

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