

CHANDRA PRABHU INTERNATIONAL LIMITED

CINL51909DL1984PLC019441



REGD.OFFICE: 1ST FLOOR, 14, RANI JHANSI ROAD, NEW DELHI-110055 PH.:+91-11-23516567
CORPORATEOFFICE: 1512, 15TH FLOOR, GALLERIA TOWERS, DLF PHASE-IV, GURUGRAM-122009(HR)
PH.:+91-124-44754936 | E-mail:info@cpil.com | Website:www.cpil.com

Date: 30/05/2023

To,

Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Script Code: 530309

Subject: Outcome of Board meeting held on May, 30, 2023

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of our company i.e M/s. **Chandra Prabhu International Limited** in their meeting held on today, i.e. Tuesday, May 30, 2023, *inter alia*, considered and approved the following:-

1. The Audited Financial Statements of the Company for the financial year ended March 31, 2023.
2. The Standalone Audited Financial Results for the quarter and financial year ended on March 31, 2023 along with Statement of Assets and Liability and Cash Flow Statements as on March 31, 2023.

The Standalone Audited Financial Results are being uploaded on the Company's website www.cpil.com and will also be available on the website of the Stock Exchange namely BSE Limited (www.bseindia.com). Further, the Financial Results will be published in the newspapers as per the requirements of the SEBI Listing Regulations.

3. Recommendation of Final Dividend of Rs. 0.20 per Equity Share (i.e 10% of the Face Value of Rs. 2/-each) for the Financial Year 2022-23, subject to the approval of Shareholders in the ensuing Annual General Meeting of the Company.
4. Re-Appointment of M/s Baj & Company, Chartered Accountant as Internal Auditor of the Company for the Financial Year 2023-24 on the recommendation of Audit Committee.

5. Re-Appointment of M/s KKS & Associates, Company Secretaries as Secretarial Auditor of the Company for the Financial Year 2023-24 on the recommendation of Audit Committee.

Details of additional information required pursuant to the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is enclosed herewith.

The Board Meeting commenced at 3:00 P.M. and concluded at 6:45 P.M.

We request you to kindly take the above information on record.

Thanking you,

For CHANDRA PRABHU INTERNATIONAL LIMITED

**KOMAL
COMPANY SECRETARY & COMPLIANCE OFFICER**

Additional information pursuant to the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015

A. RE-APPOINTMENT OF M/S BAJ & COMPANY, CHARTERED ACCOUNTANT AS INTERNAL AUDITOR OF THE COMPANY FOR THE F.Y 2023-24.

S. No.	Requirement	Disclosure
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	<p>M/s. Baj & Company, Chartered Accountant was appointed as Internal Auditor of the company dated 03/08/2022 for the F.Y 2022-23. Therefore, the Company required to appoint the Internal Auditor for the F.Y 2023-24.</p> <p>On the recommendation of Audit Committee, the board has re-appointed Baj & Company, Chartered Accountant as Internal Auditor of the company for the F.Y 2023-24 w.e.f. 30th May, 2023.</p>
2.	Date of appointment /cessation (as applicable) and term of appointment	30/05/2023
3.	Brief Profile	<p>Mr. Gajendra Kumar Baj, Partner of M/s Baj & Company, Chartered Accountant is a Fellow Member of Institute of Chartered Accountant of India, having experience of around 23 years in the field of Audit, Tax Management, Tax Planning, Working Capital Management etc.</p>
4.	Disclosure of relationship between directors (in case of appointment of director)	NA

B. RE-APPOINTMENT OF M/S KKS & ASSOCIATES, COMPANY SECRETARIES AS SECRETARIAL AUDITOR OF THE COMPANY FOR THE F.Y 2023-24.

S. No.	Requirement	Disclosure
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	<p>M/s. KKS & Associates, Practicing Company Secretaries was appointed as Secretarial Auditor of the company dated 03/08/2022 for the F.Y 2022-23. Therefore, the Company required to appoint the Secretarial Auditor for the F.Y 2023-24.</p> <p>On the recommendation of Audit Committee, the board has re-appointed M/s. KKS & Associates, Practicing Company Secretaries as Secretarial Auditor of the company for the F.Y 2023-24 w.e.f. 30th May, 2023.</p>
2.	Date of appointment /cessation (as applicable) and term of appointment	30/05/2023
3.	Brief Profile	<p>Mr. Krishna Kumar Singh, Proprietor of M/s KKS & Associates, Practicing Company Secretaries is a Fellow Member of Institute of Company Secretaries of India & a Law Graduate, have experience of around 21 years in the matter of Corporate and allied Laws and handling Merger & Acquisition, Take Over, SEBI Compliances, Handling IPOs, Corporate Restructuring, Issue of listed NCDs, ESOPs, Revocation of Suspension, Direct Listing, Preferential Issues and compliances pertaining to the Companies Act, RBI Guidelines for NBFCs, FEMA, FDI and filing of applications/petitions with</p>

		National Company Law Tribunal(NCLT), Regional Director, Ministry of Corporate Affairs with respect to various matters under the Companies Act, 2013 and other relevant Act.
4.	Disclosure of relationship between directors (in case of appointment of director)	NA



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
CHANDRA PRABHU INTERNATIONAL LIMITED

Report on the audit of the Statement of Standalone Ind AS Financial Results

Opinion

We have audited the accompanying Statement of standalone Ind AS financial results of Chandra Prabhu International Limited (the "Company") for the quarter and year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement of Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone Ind AS annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Statement of Standalone Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone Ind AS financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement of standalone Ind AS financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year and March 31, 2023 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: New Delhi
Date: 30.05.2023



For J P S & CO

Chartered Accountants

FRN-004086N

CA J C Verma

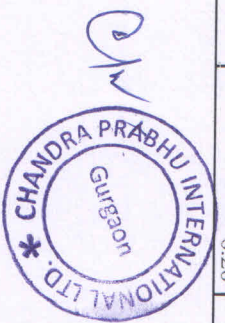
Partner

M. No. 083210

UDIN: 23083210BGQVMP4834

Statement of Audited Standalone Ind AS Financial Results for the Quarter and Year ended March 31, 2023
 PART - I

Sl.	Particulars	STANDALONE				(Rs. In Lacs)	
		Quarter Ended		Year Ended			
		31st March 2023	31st Dec. 2022	31st March 2022	31st March 2023	31st March 2022	31st March 2022
1	Revenue from Operations	(Audited) 20,421.89		(Audited) 26,810.38	(Audited) 73,020.33	(Audited) 72,568.83	
2	Other Income (Net)/(Adjustment)	48.83	27.22	12.62	86.57	20.32	
3	Total Income (1+2)	20,470.72	13,642.36	26,823.00	73,106.90	72,589.15	
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	19,863.87	13,096.65	26,669.52	71,771.77	68,601.46	
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	203.52	345.28	(74.96)	(752.40)	(217.83)	
	d) Employees benefits expense	43.48	39.99	21.63	155.27	76.19	
	e) Financial Costs	42.88	22.77	30.51	118.55	62.65	
	f) Depreciation and amortisation expense	7.26	7.30	6.81	28.83	20.03	
	g) Other expenses	253.97	72.53	252.75	708.10	1,324.74	
5	Total Expenses	20,414.98	13,584.52	26,906.26	72,030.12	69,867.24	
6	Profit/(Loss) before exceptional item and tax (3-4)	55.74	57.84	(83.26)	1,076.78	2,721.91	
7	Exceptional Item Gain/(Loss)						
8	Profit / (Loss) before Tax(5+6)	55.74	57.84	(83.26)	1076.78	2721.91	
9	Tax Expenses	19.09	14.42	(6.49)	276.06	699.51	
10	Net Profit / (Loss) for the period (7-8)	36.65	43.42	(76.77)	800.72	2022.40	
11	Other comprehensive Income, net of income tax	(0.17)		0.02	(0.17)	(0.95)	
12	Total Comprehensive income for the period (9+10)	36.48	43.42	(76.75)	800.55	2,021.45	
13	Paid-up equity share capital (Face value ` 2/- each)	369.80	369.80	369.80	369.80	369.80	
14	Reserves excluding revaluation reserves						
	Earnings per share (of ` 2/- each)						
	(a) Basic	0.20	0.23	(0.42)	4.33	10.94	
	(b) Diluted	0.20	0.23	(0.42)	4.33	10.94	

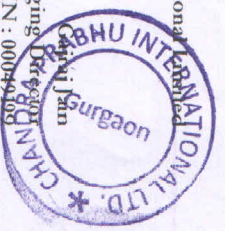


Sl. No.	Particulars	STANDALONE			Year Ended	
		Quarter Ended			31st March 2023	31st March 2022
		31st March 2023	31st Dec. 2022	31st March 2022	31st March 2023	31st March 2022
1	Segment Revenue (Net sales/Income)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Segment - Coal	14,008.12	12,838.07	26,810.38	65,829.49	72,562.73
	Segment - Scrap	6,413.77	777.07	-	7,190.84	6.10
	Segment - Agro Food Products	-	27.22	12.62	86.57	20.32
	Other Unallocable	48.83	-	-	-	-
	Net Sales/Income from operations	20,470.72	13,642.36	26,823.00	73,106.90	72,589.15
2	Segment Results Profit(+)/Loss(-) (before Tax & Interest from each segment)					
	Segment - Coal	(118.50)	29.01	(65.41)	916.09	2,787.35
	Segment - Scrap	168.29	24.38	0.04	192.67	(2.79)
	Segment - Agro Food Products	48.83	27.22	12.62	86.57	-
	Other Unallocable	98.62	80.61	(52.75)	1,195.33	2,784.56
	Total	42.88	22.77	30.51	118.55	62.65
	Less: Financial Cost/Interest (Net) Less: Exceptional Item					
	Total Profit/(Loss) before Tax	55.74	57.84	(83.26)	1,076.78	2,721.91
3	Capital Employed (Segment Assets- Segment Liabilities)					
	Segment - Coal	1,939.28	3493.58	3907.63	1,939.28	3,907.63
	Segment - Scrap	2,713.42	1122.64	-	2,713.42	-
	Other Unallocable	-	-	-	-	-
	Total	4,652.70	4,616.22	3,907.63	4,652.70	3,907.63

- Notes :**
- The standalone financial results have been Prepared In accordance with the principles and procedures of Indian Accounting Standards ('Ind AS') as notified under the Companies Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
 - The standalone financial results for the quarter and year ended 31 March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th May 2023.
 - The Company is engaged in the business/trading of "Coal, Scrap and Agro food products" and therefore, has three reportable segment in accordance with Ins AS 108 "operating segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.
 - During the quarter no investor's complaint was received and / or pending either at the beginning or at the end of the quarter.
 - Previous periods figures have been re-grouped/ recasted to confirm to current period's classification, wherever necessary to confirm to the current period presentation.
 - The board of Directors of the company at its meeting held on 30th May, 2023 recommended a final dividend of Rs. 0.20 per equity share (i.e. 10% face value of Rs. 2/- each) for the fy. 2022-23 subject to approval of the shareholder in the ensuing annual general meeting of the company.

For Chandra Prabhu International

Chairman cum Managing Director
DIN : 00049400



Place : Gurugram Haryana
Date : May 30, 2023

Annexure IX

Notes to Standalone Ind AS Financial Results

(Rs. In Lacs)

1. Statement of Assets and Liabilities as on March 31, 2023

SL No.	Particulars	STANDALONE	
		As at March 2023	As at 31st March 2022
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	188.91	206.60
	(b) Financial Assets		
	Investment	-	-
	Other Financial Assets	21.09	0.75
	(c) Deferred tax assets (net)	34.95	17.99
	(d) Other non-current assets	45.60	74.10
	Total Non Current Assets	290.55	299.44
2	Current assets		
	(a) Inventories	1,097.85	345.45
	(b) Financial Assets		
	Trade receivables	3,725.86	2,138.84
	Cash and cash equivalents	155.13	237.50
	Bank Balances other than cash and Cash Equivalents above	1,332.57	0.57
	Loans	-	100.00
	Other Financial Assets	163.35	1,285.60
	(f) Other current assets	2,760.06	2,995.08
	Total Current assets	9,234.82	7,103.04
	TOTAL ASSETS	9,525.37	7,402.48
B	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	369.80	369.80
	(b) Other Equity	4,282.90	3,537.83
	Total Equity	4,652.70	3,907.63
2	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	-	7.76
	(d) Provisions	5.69	3.36
	Total Non Current liabilities	5.69	11.12
5	Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	2,956.56	799.86
	Trade payables	1,069.72	944.22
	Other Financial Liabilities	145.59	195.97
	(b) Other current liabilities	399.26	838.14
	(c) Provisions	2.89	2.58
	(d) Current Tax Liabilities	292.96	702.96
	Total Current liabilities	4,866.98	3,483.73
	TOTAL EQUITY AND LIABILITIES	9,525.37	7,402.48

For Chandra Prabhu International Ltd.

(Signature)

Chairman cum Managing Director
 DIN : 00049199



Place: Gurugram
 Dated: 30th May, 2023

Notes to Standalone Ind AS Financial Results

Cash Flow Statement as on March 31, 2023

Particulars	(Rs. In Lacs)	
	For the year Ended 31st March, 2023	For the year Ended 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,076.78	2,721.91
Adjustments for :		
Depreciation	28.83	20.03
Interest Expense	118.55	62.65
Interest Income	(52.99)	(14.43)
Bad Debts	68.53	21.10
Allowance for Expected Credit Losses	57.91	34.51
Loss / (Profit) on Sale of Property Plant and Equipments	(0.58)	(0.70)
Exchange difference on translation of foreign currency cash and cash equivalents	1.32	-
Re-measurement gains / (losses) on defined benefit plans	(0.23)	(1.27)
Tax effect on above	0.06	0.32
Operating profit before Working Capital change	1,298.18	2,844.12
Adjustments for :		
(Increase)/Decrease in Inventories	(752.40)	(217.83)
(Increase)/Decrease in Trade Receivable	(1,713.46)	(38.60)
(Increase)/Decrease in Other Current Assets	235.02	(1,850.57)
(Increase)/Decrease in Other Bank Balances	(1.50)	1.06
(Increase)/Decrease in Financial Assets	(20.34)	2.52
(Increase)/Decrease in Other Non Current Assets	28.50	(24.06)
Increase/(Decrease) in Trade Payable	125.50	486.32
Increase/(Decrease) in Other Current Liabilities	(438.89)	27.84
Increase/(Decrease) in Other Financial Liabilities	(50.38)	194.34
Increase/(Decrease) in Short Term Provision	0.31	0.66
Increase/(Decrease) in Current Tax Liabilities	(410.00)	557.68
Increase/(Decrease) in Long Term Provision	2.33	0.42
Increase/(Decrease) in Financial Assets Loan	100.00	(100.00)
Increase/(Decrease) in Other Financial Assets	1,122.25	(1,285.60)
Cash Generated from Operations	(474.88)	598.30
Direct Taxes paid	(293.03)	(703.27)
NET CASH FLOWS FROM OPERATING ACTIVITIES [A]	(767.91)	(104.97)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipments	(11.95)	(199.67)
Proceeds from Sale of Property Plant and Equipments	1.39	3.67
Interest Received	52.99	14.43
Investment in bank deposits (having original maturity of more than three months)	(1,330.50)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES [B]	(1,288.07)	(181.57)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from Long Term Borrowing	(7.76)	3.03
Proceeds/(Repayment) from Short Term Borrowings	2,156.71	510.59
Interest Paid	(118.55)	(62.65)
Dividend paid	(55.47)	(36.98)
NET CASH FLOWS FROM FINANCING ACTIVITIES [C]	1,974.93	413.99
Exchange difference on translation of foreign currency cash and cash equivalents	(1.32)	-
Net increase/(decrease) in cash and cash equivalents [A+B+C]	(81.05)	127.45
Cash and cash equivalents at the beginning of the year	237.50	110.05
Cash and cash equivalents at the end of the year	155.13	237.50
Detail of cash and cash equivalents as on the end of the year:		
Cash and cash equivalents as on		
In Fixed Deposit	150.00	230.94
Cash-in-Hand	5.13	6.56
	155.13	237.50

For Chandra Prabhu International Limited

Place: Gurugram
Dated: 30th May, 2023Chairman cum Managing Director
DIN: 00049199

CHANDRA PRABHU INTERNATIONAL LIMITED

CIN L51909DL1984PLC019441



www.cpil.com

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To,
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 30/05/2023

Script Code: 530309

Sub: Declaration pursuant to SEBI Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 and Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

DECLARATION

Pursuant to compliance of SEBI Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 and Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 We, Gajraj Jain, Chairman Cum Managing Director and Amar Singh, Chief Financial Officer of M/s Chandra Prabhu International Limited having its corporate office at 1512, Fifteen Floor, DLF Galleria Commercial Complex, DLF City Phase IV, Gurugram, Haryana, 122009, hereby declare that the Statutory Auditor of the Company i.e M/s J P S & Co., Chartered Accountant (FRN: 004086N) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the quarter and year ended on March 31, 2023.


Kindly request you to take the declaration on record.

Thanking You,

For **CHANDRA PRABHU INTERNATIONAL LIMITED**


GAJRAJ JAIN

CHAIRMAN CUM MANAGING DIRECTOR


AMAR SINGH
CHIEF FINANCIAL OFFICER