



USHERTM
AGRO LIMITED



Regd. Office : 212, Laxmi Plaza, Laxmi Ind. Estate, New Link Road, Andheri(W), Mumbai - 400053. Phone : 022-39381100 Fax : 022-39381123
Corporate Office : 422-424, Laxmi Plaza, Laxmi Ind. Estate, New Link Road, Andheri(W), Mumbai - 400053. Phone : 022-39381100 Fax : 022-39381123

Date: December 14, 2017

To,

| | |
|--|--|
| The Bombay Stock Exchange (BSE Limited) Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 | National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 |
|--|--|

Dear Sir / Madam,

Sub: Outcome of the Board Meeting started on 06.30 pm and concluded on 07.20 pm.

This is to inform you that at the Board Meeting held today, the Board has adopted the Unaudited Financial Results for the Quarter ending 30th September, 2017, along with Limited Review Report, after review of the same by Audit committee. In accordance with Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith outcome of the Board Meeting;

- 1) Unaudited Financial Results (Standalone) for the first quarter ended 30th September, 2017.
- 2) The Limited Review Report on the said Results issued by the Statutory Auditor of the Company for the second quarter September 30, 2017
- 3) Standalone statement of Assets and Liabilities for the quarter ended September 30, 2017.

Note: On account of the resignation tendered by the Woman Director w.e.f 28.10.2017, the Composition of the Board of Directors and the Audit Committee of the Company has fallen below the limits as prescribed under Section 149 & Section 177 of the Companies Act, 2013 and Regulations 17 & 18 of SEBI (LODR) Regulations, 2015. However, in order to comply with the requirement of the Regulation 33 of SEBI (LODR) Regulations, 2015, the current Audit Committee and Board members has discussed the issue at length and decided to approve the Standalone Unaudited Financial Results for the Quarter ended September 30, 2017, along with Limited review Report.

Pursuant to invocation of Strategic Debt Restructuring (SDR) Scheme of RBI, the Company has allotted 39612472 equity shares to the lenders of the Company and as a result of which the lenders of the Company now hold 51% stake in the paid up equity share capital of the company. In view thereof, the company has also informed the lenders about the present Composition of the Board of Directors and the Audit Committee of the Company. The Company as well as the lenders of the Company are in process of appointing a suitable person on the Board in order to comply with the

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Buxar : Plot No. 1898, Chaubeji Ki Chavani, Sikrol, Jalilpur, Thana Raipur, District - Buxar (Bihar) 801104. Phone: 06183-225846.
Chhata (U.P.) : 158, Gohri, Delhi-Agra Highway (NH-2), Chhata, Dist. Mathura U.P. Phone: 0566-2242101/2242043



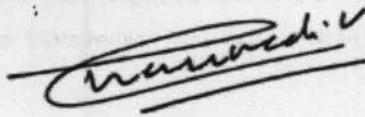
minimum requirement of the Composition of Board of Directors and their respective committees as per Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

You are requested to take same on your record and acknowledge the receipt of the same.

Thanking you,

Yours Faithfully

For USHER AGRO LIMITED



VINOD KUMAR CHATURVEDI
MANAGING DIRECTOR

USHER AGRO LIMITED

Registered Office: 422, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (W) Mumbai-53

Tel: 022-39381100, Fax: 022-39381123 (CIN- L01100MH1996PLC100380)

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED ON 30TH SEPTEMBER, 2017

(Rs. In Lacs except EPS)

| Sr.No. | PARTICULARS | Quarter Ended | | | Half Year Ended | |
|--------|---|-----------------|-----------------|------------------|-----------------|------------------|
| | | 30.09.2017 | 30.06.2017 | 30.09.2016 | 30.09.2017 | 30.09.2016 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| I | Income | | | | | |
| | (a) Revenue from Operations | 2,517.05 | 2,370.87 | 8,466.33 | 4,887.92 | 31,167.82 |
| | (b) Other Income | 7.01 | 18.06 | 28.54 | 25.07 | 56.79 |
| | Total Income | 2,524.06 | 2,388.93 | 8,494.87 | 4,912.99 | 31,224.61 |
| II | Expenses | | | | | |
| | (a) Cost of materials consumed | 2,673.33 | 2,184.84 | 10,800.80 | 4,858.17 | 38,816.75 |
| | (b) Purchases of stock-in-trade | 0.00 | 1.81 | 2,493.52 | 1.81 | 2,493.52 |
| | (c) Changes in inventories of finished goods, work-in-progress & stock in trade | 65.63 | 100.15 | 745.36 | 165.78 | 8,062.04 |
| | (d) Excise duty | - | - | - | - | - |
| | (e) Employee benefits expense | 92.17 | 76.19 | 255.00 | 168.36 | 543.61 |
| | (f) Finance Costs | 77.45 | 4.15 | 3,743.89 | 81.60 | 7,087.30 |
| | (g) Depreciation and amortisation expense | 9.3.33 | 986.86 | 895.20 | 1,920.19 | 1,781.42 |
| | (h) Other expenses | 267.33 | 271.70 | 437.87 | 539.03 | 1,404.22 |
| | Total expenses | 4,109.25 | 3,625.70 | 19,371.64 | 7,734.95 | 60,188.86 |
| III | Profit/(Loss) Before exceptional and extraordinary items and tax (III - IV) | (1,585.19) | (1,236.77) | (10,876.77) | (2,821.96) | (28,964.25) |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit (+)/Loss (-) before extraordinary items and tax (V - VI) | (1,585.19) | (1,236.77) | (10,876.77) | (2,821.96) | (28,964.25) |
| VIII | Extraordinary items | - | - | - | - | - |
| IX | Profit/(Loss) before tax (VII- VIII) | (1,585.19) | (1,236.77) | (10,876.77) | (2,821.96) | (28,964.25) |
| X | Tax Expenses | | | | | |
| | (I) Current Tax | - | - | - | - | - |
| | (II) Deferred Tax | (461.97) | - | - | (461.97) | - |
| XI | Profit (Loss) for the period from continuing Operations (IX - X) | (1,123.22) | (1,236.77) | (10,876.77) | (2,359.99) | (28,964.25) |
| XII | Profit/(Loss) from Discontinuing Operation | - | - | - | - | - |
| XIII | Tax Expenses of Discontinuing Operation | - | - | - | - | - |
| XIV | Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII) | - | - | - | - | - |
| XV | Profit/(Loss) for the period (X+XIII) | (1,123.22) | (1,236.77) | (10,876.77) | (2,359.99) | (28,964.25) |
| XVI | Other Comprehensive Income net of taxes | - | - | - | - | - |
| XVII | Total Comprehensive Income for the period (XIV+XV) | - | - | - | - | - |
| XVIII | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | 7,767.15 | 7,767.15 | 3,805.90 | 7,767.15 | 3,805.90 |
| XIX | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | | | |
| XX | (I) Earning Per Share (before and after Extra Ordinary Items) | | | | | |
| | - Basic | (1.45) | (1.59) | (28.58) | (3.04) | (76.10) |
| | - Diluted | (1.45) | (1.59) | (28.58) | (3.04) | (76.10) |



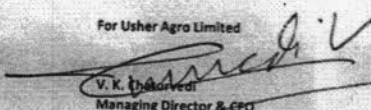
NOTES:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14 December, 2017 and have been subjected to limited review by the statutory auditors of the Company. The Ind AS compliant corresponding figures for the quarter and six months ended 30 September 2016 have not been subjected to limited review. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 2 On account of the resignation tendered by the Woman Director w.e.f 28.10.2017, the Composition of the Board of Directors and the Audit Committee of the Company has fallen below the limits as prescribed under Section 149 & Section 177 of the Companies Act, 2013 and Regulations 17 & 18 of SEBI (LODR) Regulations, 2015. However, in order to comply with the requirement of the Regulation 33 of SEBI (LODR) Regulations, 2015, the current Audit Committee and Board members has discussed the issue at length and decided to approve the Standalone Unaudited Financial Results for the Quarter ended September 30, 2017, along with Limited review Report.
Pursuant to Invocation of Strategic Debt Restructuring (SDR) Scheme of RBI, the Company has allotted 39512472 equity shares to the lenders of the Company and as a result of which the lenders of the Company now hold 51% stake in the paid up equity share capital of the company. In view thereof, the company has also informed the lenders about the present Composition of the Board of Directors and the Audit Committee of the Company. The Company, as well as the lenders of the Company are in process of appointing a suitable person on the Board in order to comply with the minimum requirement of the Composition of Board of Directors as per Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
- 3 The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs with effect from April 1, 2017 (being transition date of 1st April, 2016). Accordingly, the above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (amended) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Company operates in only one primary business segment i.e. food processing, which constitutes a single reportable segment in accordance with IND AS 108 "Segment Reporting"
- 5 There is a possibility that these quarter/half year financial results along with the un-audited financial statements as of and for the period ended September 30, 2016 and September 30, 2017 may require adjustment before constituting the final IND AS financial statements as of and for the year ending March 31, 2018. The changes could be in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or valuation and classification changes in the use of one or more optional exemptions from full retrospective application of certain IND-AS as permitted under IND AS 101
- 6 The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (IND-AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and become mandatorily applicable to the Company with effect from April 1, 2017.
- 7 The financial Results have been prepared based on the IND-AS issued and effective on the date of adoption of the results by the board. These financial MAT require adjustment on account of any changes in the standards or subsequent clarification (if any) as issued by the MCA.
- 8 Reconciliation between Standalone Financial Results as reported under erstwhile Indian GAAP (referred as Previous GAAP) and Ind AS summarised as below:

| Particulars | Quarter Ended on 30.09.2016 | Half Year Ended 30.09.2016 |
|--|--------------------------------|-------------------------------|
| Net Profit / (Loss) as reported under previous GAAP | (10,876.77) | (28,964.25) |
| Add/(Less) adjustments for Ind AS: | | |
| Actuarial loss on defined benefit plans recognised in Other Comprehensive Income | | |
| Net Profit / (Loss) as per Ind AS. | | |
| Other Comprehensive Income (net of tax): | | |
| Actuarial loss on defined benefit plans | | |
| Total Comprehensive Income based on Ind AS | (10,876.77) | (28,964.25) |
- 9 The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, IndAS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with IndAS. These financial results do not include Ind AS compliant results for the previous year ended 31 March 2017 and the balance sheet as at that date, as the same are not mandatory as per the said circulars.
- 10 The company has incurred net losses during the quarter as well as in the previous year and its net worth is fully eroded. However, the financial statements of the Company have been prepared on a going concern basis.
- 11 The lenders of the company, in Joint Lenders Forum (JLF) meeting held on 13th May 2016, have agreed for a Strategic Debt Restructuring (SDR) Scheme for the improvement of financial Situation of the company. In the said JLF meeting dated 13th May 2016, was decided as the reference date for SDR. As per approved SDR Scheme the company has allotted 3,95,12,472 Equity shares to consortium of Banks under the approved SDR scheme @ 11.09 per equity shares of Rs. 10/- each fully paid up on 8th December 2016. After the invocation of SDR Scheme company has not provided interest on the borrowings from the reference date.
- 12 The figures for the previous period / year have been regrouped wherever necessary to confirm to the current year's classification.

Place: Mumbai
Date: 14-12-2017

For Usher Agro Limited


V. K. Jadhav
Managing Director & CFO
DIN- 00326197

Regd Off:- 422, Laxmi Plaza, Laxmi Industrial Estate, Andheri (W), New Link Road, Mumbai-53. Tel:-022-39381100, Fax:- 022-39381123 www.usheragro.com



| STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2017 | |
|---|--------------------|
| (Rs. in Lacs) | |
| Particulars | As at 30.09.2017 |
| ASSETS | |
| 1 Non-current assets | |
| (a) Property, Plant and Equipment | 30,570.26 |
| (b) Capital work-in-progress | - |
| (c.) Investment property | - |
| (d) Other Intangible assets | - |
| (e) Intangible assets under development | - |
| (f) Investment in subsidiary | - |
| (g) Financial assets | 8,633.94 |
| - Non-Current investments | 11.28 |
| - Long-term loans and advances | 842.16 |
| - Others | - |
| (h) Deferred tax assets (Net) | - |
| (i) Other non-current assets | - |
| Total Non - Current Assets | 40,057.64 |
| 2 Current assets | |
| (a) Inventories | 299.73 |
| (b) Financial assets | - |
| - Current Investments | - |
| - Trade and other receivables | 68,238.22 |
| - Cash and cash equivalents | 89.41 |
| - Short term loans and advances | 1,005.25 |
| (c.) Assets for current tax (net) | - |
| (d) Other current assets | 1,533.29 |
| Total Current Assets | 71,165.90 |
| TOTAL ASSETS | 1,11,223.54 |
| EQUITY AND LIABILITIES | |
| 1 Equity | |
| (a) Equity Share capital | 7,767.15 |
| (b) Other equity | (36,158.00) |
| Total Equity | (28,390.85) |
| Liabilities | |
| 2 Non-current liabilities | |
| (a) Financial liabilities | |
| - Long term borrowings | 12,130.50 |
| - Other financial liabilities | 22.38 |
| (b) Long term provisions | 3.06 |
| (c.) Deferred tax liabilities (Net) | 2,038.90 |
| (d) Other non-current liabilities | - |
| Total Non - current Liabilities | 14,194.84 |
| 3 Current liabilities | |
| (a) Financial liabilities | |
| - Short term borrowings | 89,280.37 |
| - Trade and other payables | 3,526.25 |
| - Other financial liabilities | - |
| (b) Other current liabilities | 31,809.74 |
| (c.) Short-term provisions | 803.19 |
| (d) Liabilities for current tax (net) | - |
| Total Current Liabilities | 1,25,419.55 |
| TOTAL EQUITY AND LIABILITIES | 1,11,223.54 |

For Usher Agro Limited

V. K. Chaturvedi
Managing Director & CFO
DIN- 00325197

Place: Mumbai
Date: 14-12-2017





JAYESH SANGHRAJKA & CO. LLP

CHARTERED ACCOUNTANTS

Limited Review Report

To,
The Board of Directors
Usher Agro Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of Usher Agro Limited ("the company") for the quarter and half year ended September 30, 2017, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The presentation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) Rules, 2015 with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We believe that the review procedures performed by us, subject to matter in paragraphs 5 to 21, is sufficient and appropriate to provide a basis for our reporting on the Statement.
5. *CFSIT Inc, USA has filed Winding-up Petition against the company for recovery of their outstanding Dues of INR 6,451.53 lakh (\$10 Million) with the interest @12% p.a. as per the advance payment and supply contract. An interest amount comes to INR 396.79 lakh (\$ 0.61 Million) approx. (P.Y. INR 788.87 lakh) for which the company has not made any provision in the financial statements.*
6. *In view of invocation of Strategic Debt Restructuring' (SDR), the company had not made provision of Interest on Cash credit/Term loan etc. (including penal interest & processing fee charged by banks/financial institutions) of INR 67,93.63 lakh approx.. (P.Y INR 10,207.63 lakh) on various loans taken from Bank / Financial Institutions in the Financial Statements.*
7. *During the half year ended on September 2017, company has not provided interest of INR 277.54 lakh on Non-Convertible Debenture in the books.*





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8. *Internal audit report for half year ended September 2017 is not available as management is in process for appointing new internal auditor as required under Section 138 of Companies Act, 2013.*
9. *Due to resignation given by women director of the company (who was only women director) on 28th October, 2017, composition of Board of directors has fallen below the limit prescribed under section 149 of Companies Act, 2013 and regulation 17 of SEBI (LODR) Regulations, 2015.*
10. *The composition of Audit committee has fallen below the limits prescribed under section 177 of the Companies Act, 2013 and regulation 18 of SEBI (LODR) regulation, 2015 on account of resignation given by Woman Director w.e.f. 28th October, 2017.*
11. *Company Secretary of the company has resigned from the company from 07.10.2016. Management has informed us that they are in process of appointing full time company secretary.*
12. *The financial statement indicates that the company has accumulated losses and its net worth is fully eroded. The Company has incurred net loss during the current half year as well as previous years and Company's current liabilities exceeded its current assets as at the balance sheet date. However, the financial statements of the Company have been prepared on a going concern basis in spite of negative net-worth. Company and lenders are in process of negotiation with potential investors who can invest funds in the company. The ability of the Company to continue as a going concern is significantly dependent on the successful outcome of the negotiation with investors. Therefore, we are unable to comment if the going concern assumption is appropriate and any effect it may have on the financial results for the half year ended September 30, 2017*
13. *The accounts of certain Banks, Loans & Advances given, Other non-current assets, Lenders' liability, Trade payables, Trade receivables and other liabilities are subject to confirmations, reconciliations and adjustments, if any, having consequential impact on the loss for the period, accumulated losses, assets and liabilities as at the year end, the amounts where of are presently not ascertainable*

Matter of Emphasis

14. *Small Industries Development Bank of India (SIDBI) had serve notice for attachment of Office no 212 situated at Laxmi Plaza, Laxmi Industrial Estate, Andheri (west), Mumbai to the company on 13/02/2017 using power given under sub-section (4) of Section 13 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 54 of 2002 (the Act) read with rule 8 of the security interest (Enforcement) Rules, 2002 on this 13th day of February, 2017 for their outstanding dues of INR 564.67 lakh*
15. *In view of invocation of Strategic Debt Restructuring' (SDR), the company has issued equity share to the Banks and Financial Institutions. Accordingly company has reduced respective credit facilities (Term Loan/working capital limits/unsecured loans etc.) of the respective banks and financial Institutions to the*





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extent of SDR Amount, but we have not received confirmation from few of bank and Financial Institutions on the treatment of SDR amount

16. *During review of books, we did not get statement of account/confirmation of Loans as well as Current accounts of few Bank/financial institutions and FDR's confirmation statement of concerned banks has denied for providing the same.*
17. *During the review it is observed that due to liquidity crunch being faced by the Company, Rice Mill of the company is not working.*
18. *Company is not depositing statutory liabilities to the Government.*
19. *One of the Operational creditor SBS Transpole Logistic (P) Ltd. has filed an application under Section 9 of the Insolvency and Bankruptcy Code (IBC), 2016 before the Hon'ble National Company Law Tribunal, Mumbai Bench to initiate Corporate Insolvency Resolution Process under the Said IBC Code, 2016. Management has informed us that SBS Transpole Logistic (P) Ltd. has withdrawn the case in NCLT (date of hearing fixed was 14/12/2017) and management will provide the order of withdrawing the said application as and when it will come.*
20. *Kotak Mahindra Bank Limited vide letter no.nil dated 25th October, 2017 has classified company and its directors as wilful defaulter. Management is in the process of taking appropriate measures against the alleged order passed and confirmed by the Review Committee of Kotak Mahindra Bank declaring company and its directors as wilful defaulter.*
21. *There is a possibility that these quarter/half year financial results along with the un-audited financial statements as of and for the period ended September 30, 2016 and September 30, 2017 may require adjustment before constituting the final IND AS financial statements as of and for the year ending March 31, 2018. The changes could be in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or valuation and classification changes in the use of one or more optional exemptions from full retrospective application of certain IND-AS as permitted under IND AS 101*

Our opinion is not qualified in respect of the point no 14 to 21

22. *Based on our review conducted as above, except for the possible effects of the matter described in paragraph 5 to 21 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) specified under section 133 of the Companies Act, 2013 read with other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.*





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23. We draw attention to the following matters:

- a) Note 3 to the statement which states that the company has adopted Ind AS for the financial year commencing from 1st April, 2017 with a transition date of 1st April, 2016 and accordingly, the statement has been prepared by the company's Management in compliance with Ind AS. The company has opted to avail relaxation provided by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in respect of disclosure requirement for corresponding figures for the earlier period. Accordingly the figures for the year ended and as at March 31, 2017 are not presented
- b) We are neither engaged to review, nor have we reviewed the comparative figure including the reconciliation to the total Comprehensive income for the quarter and half year ended on 30th September, 2016 and accordingly we do not express any conclusion on the result in the statement for the quarter and half year ended 30th September, 2016. As set out in note 6 to the statement, these figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.

For Jayesh Sanghrajka & Co. LLP

Chartered Accountants

ICAI Firm Regd. No.: 104184W/W100075

Savla

CA Viraj Savla

Designated Partner

M. No.: 153525



Place: Mumbai

Date: 14th December, 2017

Batgach
& Affiliates

A Network Approved by ICAI

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Branches at Kanjurmarg, Powai & Vashi