



Surana Industries Limited



CIN : L27104TN1991PLC020533 (Under Corporate Insolvency Resolution Process)
 Regd. Office Cum Factory . : F-67, 68 & 69, SIPCOT Industrial Complex,
 Gummidipoondi - 601 201. ★ Tele : +91-44-2792 2880 ★ Grams : "GURUHASTI"
 Email: surana@suranaind.com ★ Website : www.suranaind.com

Ref: SIL/SEC/136 /FY2017-2018

February 12, 2018

<p>The Manager, National Stock Exchange of India Limited, Listing Department, Exchange Plaza, Bandra-Kurla complex, Bandra (E), Mumbai – 400051.</p>	<p>The Deputy General Manager, Department of Corporate Services, Bombay Stock Exchange Limited, 23rd Floor, PJ Towers, Dalal Street, Mumbai-400 001.</p>
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting.

Ref: Scrip Code: 513597, Scrip ID: SURANAIND, Symbol: SURANAIND

The Board of Directors of the Company at their meeting held today (February 12, 2018), inter alia, considered and approved the following:

Un-Audited Financial Results along with the Limited Review Report of the Company for the quarter and nine months ended on December 31, 2017 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the copy of the same is attached with this covering letter.

This is for your information and records

Thanking You,

Yours Faithfully,

For SURANA INDUSTRIES LIMITED

K. Sheth

COMPANY SECRETARY





GURUDEV

SURANA INDUSTRIES LIMITED

Registered Office: #F67, 68 & 69, SIPCOT INDUSTRIAL COMPLEX, GUMMIDIPOONDI - 601 201
 CIN : L27104TN1991PLC020533 Email : secretarial@suranaind.com, www.suranaind.com
 Scrip Code: SURANAIND, Scrip ID: 513597, Symbol: SURANAIND

Statement of standalone UnAudited financial results for the quarter ended 31/12/2017

S.No.	PARTICULARS	(In Rs. lakhs except equity share and per equity share data)						Financial year ended on 31.03.2017
		Quarter ended on 31.12.2017	Quarter ended on 30.09.2017	Quarter ended on 31.12.2016	Nine months ended on 31.12.2017	Nine months ended on 31.12.2016	Nine months ended on 31.12.2016	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,329.46	753.31	727.36	3,548.52	2,035.27	6,841.35	
2	Other income	73.44	0.56	45.03	232.81	50.88	178.24	
3	Total income [1+2]	1,402.90	753.87	267.39	3,781.33	2,086.15	7,019.59	
4	Expenses							
	(a) Cost of material consumed	-	-	356.96	-	1,569.34	1,776.82	
	(b) Excise duty	-	-	16.71	-	192.84	517.47	
	(c) Purchases of Stock in trade	1,327.07	739.26	(93.88)	3,423.56	-	3,728.16	
	(d) Changes in inventories of finished goods, stock-in-trade and work in progress	-	-	0.98	91.49	0.10	6,084.87	
	(e) Employee benefits expense	29.86	41.67	60.37	124.33	257.71	515.76	
	(f) Finance Cost	5,400.35	5,244.21	3,328.01	15,737.33	13,284.13	26,565.91	
	(g) Depreciation and amortisation expense	994.68	996.03	1,038.20	2,987.66	3,115.52	3,978.85	
	(h) Other expenses	5,047.37	9,920.70	77.63	15,038.34	809.20	13,005.26	
	Total expenses [4(a) to 4(h)]	12,799.33	16,941.87	4,784.98	37,402.71	19,228.84	56,173.10	
5	Loss before exceptional items and tax[3-4]	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(49,153.51)	
6	Exceptional items	-	-	-	-	-	11,672.40	
7	Loss before tax [5-6]	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)	
8	Tax expenses	-	-	-	-	-	-	
	a) Current tax	-	-	-	-	-	-	
	b) Deferred tax	-	-	-	-	-	-	
	Total tax expenses [8(a) to 8(b)]	-	-	-	-	-	-	
9	Loss for the period from continuing operations [7-8]	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)	
10	Loss for the period from discontinuing operations	-	-	-	-	-	-	
11	Loss for the period [9+10]	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)	
12	Other Comprehensive Income	-	-	-	-	-	-	
	A (i) Items will not be reclassified to profit or loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will not be classified to profit or loss	-	-	-	-	-	-	
	B (i) Items will be reclassified to profit or loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-	
13	Total Other comprehensive income [12A+12B]	-	-	-	-	-	-	
14	Total comprehensive income [11+13]	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)	
15	Paid up equity share capital (face value - Rs. 10/- per share)	5,091.06	5,091.06	5,091.06	5,091.06	5,091.06	5,091.06	
16	Earnings per equity share (for continued operation)							
	(i) Basic	(72.39)	(31.80)	(8.87)	(66.04)	(33.67)	(119.48)	
	(ii) Diluted	(72.39)	(31.80)	(8.87)	(66.04)	(33.67)	(119.48)	
17	Earnings per equity share (for discontinued operation)							
	(i) Basic	-	-	-	-	-	-	
	(ii) Diluted	-	-	-	-	-	-	
18	Earning per equity share (for discontinued & continuing operation)							
	(i) Basic	(72.39)	(31.80)	(8.87)	(66.04)	(33.67)	(119.48)	
	(ii) Diluted	(72.39)	(31.80)	(8.87)	(66.04)	(33.67)	(119.48)	



GURUDEV

SURANA INDUSTRIES LIMITED

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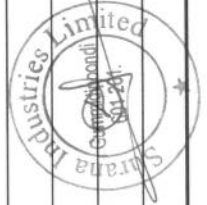
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Scrip Code: SURANAIND, Scrip ID: 513597, Symbol: SURANAIND

Statement of standalone UnAudited financial results for the quarter ended 31/12/2017

Rs in Lakhs.

S.No.	SEGMENT REPORTING	Quarter ended on 31.12.2017	Quarter ended on 30.09.2017	Quarter ended on 31.12.2016	Six months ended on 31.12.2017	Six months ended on 31.12.2016	Financial year ended on 31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Gold	588.47	753.31	-	1,341.77	-	-
	b) Steel	741.00	-	222.36	2,206.75	2,035.27	6,841.35
	c) Others	-	-	-	-	-	-
	Total	1,329.46	753.31	222.36	3,548.52	2,035.27	6,841.35
2	Segment Results						
	a) Gold	0.13	0.20	-	0.32	-	-
	b) Steel	(6,069.64)	(10,944.55)	(1,234.61)	(18,117.18)	(3,909.44)	(22,765.84)
	c) Unallocable corporate income / (expenditure) - Net	73.44	0.56	45.03	232.81	50.88	(11,494.16)
	Segment Result before Finance Cost and Tax	(5,996.08)	(10,943.79)	(1,189.58)	(17,884.05)	(3,858.56)	(34,260.00)
	Less : Finance Cost	5,400.35	5,244.21	3,328.01	15,737.33	13,284.13	26,565.91
	Loss before Tax	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)
	Less: Tax	-	-	-	-	-	-
	Loss after Tax	(11,396.43)	(16,188.00)	(4,517.59)	(33,621.38)	(17,142.69)	(60,825.91)
3	Segment Assets :						
	a) Gold	-	49.41	-	-	-	-
	b) Steel	120,130.39	125,372.31	168,508.01	120,130.39	168,508.01	137,853.72
	Total	120,130.39	125,421.73	168,508.01	120,130.39	168,508.01	137,853.72
4	Segment Liabilities :						
	a) Gold	0.20	0.01	-	0.20	-	-
	b) Steel	195,710.21	189,605.32	166,253.83	195,710.21	166,253.83	179,812.59
	Total	195,710.41	189,605.32	166,253.83	195,710.41	166,253.83	179,812.59



Notes:

1. A Corporate Insolvency Resolution Process (CIRP) has been initiated against the Company vide an order of the Chennai Bench of the National Company Law Tribunal (NCLT) dated January 02, 2018. Subsequently Shri. R.Sadasivan was appointed as an Interim Resolution Professional (IRP) by the order of the Chennai Bench of the NCLT dated January 12, 2018. Pursuant to the orders, the power of the Board of Directors stands suspended and is exercisable by Shri. R.Sadasivan, who was appointed as IRP by the NCLT. These un-audited financial results pertain to a period before the commencement of the CIRP and appointment of IRP, and certified by Shri. Dineshchand Surana, Managing Director of the company. The IRP has not conducted an independent verification of these financial results and is not in a position to certify the truthfulness, fairness, accuracy or completeness of the results. The IRP has relied upon the assistance provided by the member of the Audit Committee in review of the financial results and certification, representations and statement made by Shri. Dineshchand Surana, Managing Director in relation to the financial results. The reviewed financial results have been taken on record by the members of the Board of Directors. The IRP has accordingly taken the financial results on record.
2. Management has provided on prudent basis for interest based on the information available as per the terms of the prevailing loan agreements without having any balance confirmation from the banks with respect to accrual of interest payable. Accordingly the actual interest payment to the banks may vary from the amount already accounted.
3. As per the Corporate Debt Restructuring (CDR) Scheme empowered by the CDR Empowered Group (CDR EG), the Allotment Committee of Board of Directors had allotted 63,91,582 equity shares of Rs.10 each @ 72.82 (including a premium of Rs.62.82) to Shri. Dineshchand Surana on 14th March 2016. As per regulation 31(2) of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, the listed entities are required to maintain the shareholding of promoters in hundred percent dematerialized form. The said allotted 63,91,582 equity shares @72.82 to Shri. Dineshchand Surana is not listed since post issue process of listing of share are pending with stock exchange due to legal/ technical issue pending for approval from consortium bankers.
4. The Board had, previously, approved divestment of all of its subsidiaries namely Surana Power Ltd (SPL), Surana Green Power Ltd (SGPL) and Surana Mines and Minerals Ltd (SMML) due to continuing adverse market scenario which is impacting the survival of the parent company itself, hence this decision is approved by the Board to monetize the non-core investments and focus on revival of the main business operations in Steel where the company has the core competencies. The company is in the process of identifying the prospective buyers for SMML. With respect to SGPL, the subsidiary had closed its loan liability with SBI through sale of its windmills. Majority of wind assets belonging to the step down subsidiary SGEL has been sold and the investments in these subsidiaries have been fully provided in the previous year.



5. With respect to the inventory held in Raichur, we have obtained the valuation certificate from an independent valuer dated November 09, 2017 confirming the realizable value of inventory amounting to Rs 10,646.06 Lakhs as per books as on November 04,2017.Further, inventory lying with the third party aggregated to Rs.4,523.70 Lakhs as on September 30, 2017, has been transferred in the books during the quarter under review for Rs.1,005.02 lakhs and balance amounting to Rs.3,518.68 lakhs is recorded as capital advance, for which provision is made during the period under review. Further, the Company considered Rs. 6,097.48 Lakhs as Capital Advance as good and recoverable as at December 31, 2017.
6. With respect to Surana Power Limited (SPL), a subsidiary:
 - a. The 2x210MW Thermal power project under implementation at Raichur in the Subsidiary namely Surana Power Ltd. (SPL) has been stalled since March'2013 due to withdrawal of financial commitment by some of the lenders and consequential effect thereof on private equity tie-up. Efforts were made to complete the project by re-allocation of the shortfall in debt by the lead bank IDBI Ltd. to other consortium lenders including cost overrun of Rs. 690 Crores due to shift in the Cut Off Date by two years but majority of the lenders were not successful in providing the revised debt sanctions. In view thereof, the Board of Directors have decided and approved for disinvestment of this project in SPL during the financial year 2014-15. This has been appraised to all the consortium lenders of both the entities and CDR-EG in the joint lenders meeting (JLM) of SIL held on 13th April'2015 as also in the JLM of SPL held on 8th May'2015. Subsequently the lead bank on behalf of the consortium on 21st December 2015 has taken possession of the Project Assets under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 ("SARFAESI"). Efforts for identifying the suitable buyer will be undertaken by the lead bank.
7. The 35 MW coal fired power plant of SPL meant for the captive power consumption of the integrated steel plant of the Company at Raichur, is shut down for the past two years due to labour and working capital issues. UCO Bank has issued a notice under The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 ("SARFAESI") for the various assets pertaining to this plant. Meanwhile the company has appointed an advisory to revive the operation of the company and to bring the current debts to sustainable levels by negotiating with the consortium of lenders.
8. The company has adopted Indian Accounting Standards (IND AS) notified under Companies (Indian Accounting Standards) Rules , 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules , 2016.



9. The Company during the quarter had done only bullion and steel trading, and operates out of single geographical region i.e South India.

10. **Auditors Comment on Standalone Unaudited Financial Results :**

- a. We refer to the Note No.6 relating to the investment in its subsidiaries Surana Power Limited ("SPL"). The carrying value of the investment in the SPL as at December 31, 2017 was Rs. 45,350 lakhs. In addition, the Company has also issued a financial guarantee of Rs. 10,000 lakhs to the lenders against the loan taken by the SPL. The net worth of this subsidiary has been fully eroded and its current liability exceeds its current assets. The independent auditor of the subsidiary had given the adverse opinion on its financial statements for the year ended March 31, 2017 stating that going concern assumption is not appropriate and the carrying value of the assets may also be impaired. No provision has been considered by the management for the diminution in the value of the investment in this subsidiary in the likelihood of devolvement of the guarantee on the Company.

Our Submission:

Based on the preliminary negotiations with prospective buyers, the company currently is of the opinion that actual realizable value of the current assets of the subsidiary company will be sufficient to discharge its current liabilities. The company is also in discussions with some Financial Institutions who have evinced interest in restarting the project by pumping in additional equity and debt required for completing the project. These discussions are being held at tripartite level between the prospective Financial Institution, Leader of the Consortium and the Company. Consequently, the company does not envisage any prospective devolvement of liability on account of revocation of guarantee. Accordingly, the company has not made any provision in this regard.

In view of the ongoing negotiations with the prospective buyers and the lenders and also considering the expected realizable value of the assets the Company will be able to realize the carrying value of the said investment.

- b. Attention is invited to Note No. 6 regarding investments in Subsidiaries Surana Mines & Minerals Limited (having a carrying value aggregating to Rs. 5,848.26 lakhs) that were approved for divestment due to continuing adverse market scenario which was impacting the survival of the parent Company. This investment is carried at cost and has not been assessed for any impairment to the carrying values.

Our Submission:

In view of the ongoing negotiations with the prospective buyers and the lenders and also considering the expected realizable value of the assets the Company will be able to realize the carrying value of the said investments in SMML.



- c. Had the provision been made for the investment in subsidiary and financial liability arising out of the guarantee as referred to in paragraph (a) above, had the provision been made for investment in subsidiary as referred to in paragraph (b) above and had the provision been made for trade receivables and capital advances as referred to in paragraph (c), the loss would have been increased by Rs.67,295.74 Lakhs and consequently net worth would have been reduced by Rs. 67,295.74 Lakhs respectively.

Our submission:

Covered by responses to the individual items as mentioned above.

- d. The Company has incurred net loss of Rs. 33,621.38 Lakhs as of that date, and the Company's accumulated losses aggregate to Rs.1,68,452.59 Lakhs resulting in erosion of its net worth as at December 31, 2017. Further, The Hon'ble NCLT, Single Bench, Chennai admitted the CIRP application filed by an Operational Creditor of the Company and appointed an IRP, in terms of the Code. These matters essentially require the Company to resolve the situations specified therein within the framework specified through the CIRP. These conditions along with other matters as set forth in the aforesaid note indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. The financial results for the nine months ended December 31, 2017 have been prepared on a going concern basis in spite of negative net worth and CIRP. The ability of the Company to continue as a going concern is significantly dependent on the Company's ability to resolve the matters through the CIRP and 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 nine months ended December 31, 2017.

Our submission:

The company was not in a position to restart its operations in Raichur in time due to non release of sufficient working capital funding by the lenders. The negotiations with the concerned parties, including the consortium of lenders, are on for restarting the operations of the Raichur Plant. Meanwhile, the company has appointed an advisory to revive the operation of the company and to bring the current debts to sustainable levels by negotiating with the consortium of lenders. Accordingly, the company is of the opinion that the assumption of going concern is appropriate. The company is under CIRP proceedings under Insolvency and Bankruptcy Code, 2016 and is awaiting for the resolution plan.

Place: Chennai
Date: 12.02.2018

For SURANA INDUSTRIES LIMITED



DINESHCHAND SURANA*
MANAGING DIRECTOR



V D S R & Co. LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Interim Financial Results

The Interim Resolution Professional
Surana Industries Limited
Chennai

Introduction

1. The Hon'ble National Company Law Tribunal ("NCLT"), Single Bench, Chennai admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by an Operational Creditor of Surana Industries Limited ("the Company"), and appointed an Interim Resolution Professional ("IRP"), in terms of the Insolvency and Bankruptcy Code, 2016 ("the Code") to manage the affairs of the Company as per the provisions of the Code. In view of pendency of the CIRP, and in view of suspension of powers of Board of Directors and as explained to us, the powers of adoption of this standalone financial results vests with the IRP.
2. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Surana Industries Limited ("the Company") for the nine months ended December 31, 2017 and year to date from April 01, 2017 to December 31, 2017 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No CIR/CFD/FAC/62/2016 dated 5th July 2016. This Statement is the responsibility of the Company's management and the Board of Directors and is required to be prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with the relevant Rules issued thereunder and accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Refer our comments in the paragraph 3 below.



Scope of the review

3. We conducted our review 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 analytical procedures 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.

Basis of adverse conclusion:

4.
 - a. We refer to the Note No. 6 relating to the investment in its subsidiaries Surana Power Limited ("SPL"). The carrying value of the investment in the SPL as at December 31, 2017 was Rs. 45,350 lakhs. In addition, the Company has also issued a financial guarantee of Rs. 10,000 lakhs to the lenders against the loan taken by the SPL. The net worth of this subsidiary has been fully eroded and its current liability exceeds its current assets. The independent auditor of the subsidiary had given the adverse opinion on its financial statements for the year ended March 31, 2017 stating that going concern assumption is not appropriate and the carrying value of the assets may also be impaired. No provision has been considered by the management for the diminution in the value of the investment in this subsidiary in the likelihood of devolvement of the guarantee on the Company.
 - b. Attention is invited to Note No. 6 regarding investments in Subsidiaries Surana Mines & Minerals Limited (having a carrying value aggregating to Rs. 5,848.26 lakhs) that were approved for divestment due to continuing adverse market scenario which was impacting the survival of the parent Company. This investment is carried at cost and has not been assessed for any impairment to the carrying values.
 - c. Attention is invited to Not no 5 regarding the inventory held in Raichur, wherein we have relied on the valuation certificate obtained from an independent valuer and the inventory lying with the third party aggregated to Rs.4,523.70 Lakhs as on September 30, 2017, which has been transferred in the books during the quarter under review for Rs.1,005.02 lakhs and balance amounting to Rs.3,518.68 lakhs is recorded as capital advance, for which provision is made during the period under review. Further, the Company has considered capital advances of Rs. 6,097.48 Lakhs as good and recoverable as at December 31, 2017. We are unable to comment on the recoverability of such capital advances.
 - d. Given the current operating level of the Company, and the CIRP being initiated, we are unable to comment on the recoverability of the economic values of the assets and the possible impairment, if any, on such assets. As part of CIRP, the IRP is in the process of collecting the claims of Operational and Financial Creditors. Pending verification and admission of such claims by IRP / RP, we are unable to comment on the consequential impact if any on the accompanying Statement.
 - e. Had the provision been made for the investment in subsidiary and financial liability arising out of the guarantee as referred to in paragraph (a) above, had the provision been made for



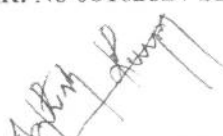
investment in subsidiary as referred to in paragraph (b) above, and had the provision been made for capital advances as referred to in paragraph (c) above, the loss would have been increased by Rs. 67,295.74 Lakhs and consequently net worth would have been reduced by Rs. 67,295.74 Lakhs respectively.

- f. The Company has incurred net loss of Rs. 33,621.38 Lakhs as of that date, and the Company's accumulated losses aggregate to Rs.1,68,452.59 Lakhs resulting in erosion of its net worth as at December 31, 2017. Further, The Hon'ble NCLT, Single Bench, Chennai admitted the CIRP application filed by an Operational Creditor of the Company and appointed an IRP, in terms of the Code. These matters essentially require the Company to resolve the situations specified therein within the framework specified through the CIRP. These conditions along with other matters as set forth in the aforesaid note indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. The financial results for the nine months ended December 31, 2017 have been prepared on a going concern basis in spite of negative net worth and CIRP. The ability of the Company to continue as a going concern is significantly dependent on the Company's ability to resolve the matters through the CIRP and 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 nine months ended December 31, 2017.

Adverse conclusion

Based on our review conducted as stated above, due to the significance and the possible effects of the matters described in paragraph 3 above, the accompanying Statement has not been prepared in accordance with Indian Accounting Standards (Ind AS) including Ind AS 34 and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular NO. CIR/CFD/FAC/ 62/2016 dated July 5, 2016, including the manner in which it is to be disclosed and the Statement may contain material misstatements.

For V D S R & Co LLP
Chartered Accountants
F.R. No 001626S / S200085



Sathish Kumar R K

Partner
Membership No: 220263



Place: Chennai.
Date: 12th February 2018