

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

Regd. Off: 314, 3rd Floor, Opposite Plot No. 39, R. G. Mall, Sector-9, Rohini, New Delhi-110085
(CIN : L85990DL1982PLC256291)

Website : www.pptinvestment.in

E-mail : info@pptinvestment@gmail.com

Ph. : 011-42804171, 9891442777

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

Date: May 30, 2022

Scrip Code: 506122

Suh: Submission of Audited Financial Results of the Company for the quarter and year ended March 31, 2022.

Dear Sir/ Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors in its meeting held today i.e. on Monday, May 30, 2022 has considered and approved the Audited Financial Results of the Company for the quarter & year ended March 31, 2022 together with Audit Reports of the Statutory Auditor. The copies of the same are enclosed herewith.

In compliance with the provisions of the Regulation 33(3)(d) of the Listing Regulations read with Clause 4.1 the SEBI 's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors - M/s V.N. Purohit & Co., Chartered Accountants, have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the quarter & year ended March 31, 2022.

Further the above said Board Meeting commenced at 02:00 P.M. and concluded at 4:15 P.M.

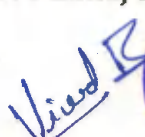
This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

You are requested to kindly take the information on record.

Thanking you,

For Pankaj Piyush Trade & Investment Limited



Vinod Kumar Bansal
Managing Director
DIN: 00243709
ENCL: As above

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

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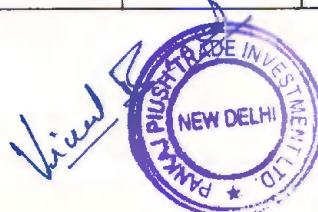
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2022 - IND-AS COMPLIANT

[Rs. in lakhs]

Particulars	Three Months Ended for			Year Ended	
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES	YEAR TO DATE FIGURES
	01.01.2022 to 31.03.2022	01.10.2021 to 31.12.2021	01.01.2021 to 31.03.2021	01.04.2021 to 31.03.2022	01.04.2020 to 31.03.2021
	Refer Note 5	Unaudited	Refer Note 5	Audited	Audited
1 Income					
(a) Revenue from operations					
Interest income	37.57	40.77	39.76	165.80	151.31
Sale of stock in trade	3.58	-	150.47	38.28	840.38
Total revenue from operations	41.15	40.77	190.22	204.08	991.68
(b) Other income	0.01	0.08	0.56	0.09	1.27
TOTAL INCOME	41.15	40.85	190.78	204.16	992.95
2 Expenses					
(a) Finance costs	-	-	-	-	-
(b) Fees and commission expense	(1.05)	0.22	(16.38)	-	3.91
(c) Purchase of stock in trade	131.14	-	112.74	138.62	404.52
(d) Changes in Inventories	(54.56)	-	36.29	(27.52)	378.60
(e) Employee benefit expenses	5.18	8.24	19.13	47.71	76.91
(f) Depreciation and amortisation expenses	0.36	0.37	0.39	1.47	1.55
(g) Other Expenses	28.73	2.87	109.54	46.36	117.11
TOTAL EXPENSES	109.79	11.70	261.72	206.63	982.60
3 Profit before tax (1-2)	(68.64)	29.15	(70.94)	(2.47)	10.35
4 Tax Expense					
(a) Current Tax	14.95	(7.34)	18.02	(1.88)	(17.62)
(b) Deferred Tax	(0.09)	-	(0.16)	(0.27)	(0.30)
Total tax expense	14.85	(7.34)	17.86	(2.16)	(17.92)
5 Profit after tax (3-4)	(53.79)	21.81	(53.08)	(4.63)	(7.57)
6 Other Comprehensive income					
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-
7 Total comprehensive income (5+6)	(53.79)	21.81	(53.08)	(4.63)	(7.57)
8 Paid up equity share capital (face value of Rs. 10)	40.00	40.00	40.00	40.00	40.00
9 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	2,498.06	2,498.06	2,505.63	2,498.06	2,505.63
10 Earning per share for the year period (not annualised)					
Basic (in Rs.)	(13.45)	5.45	(13.27)	(1.16)	(1.89)
Diluted (in Rs.)	(13.45)	5.45	(13.27)	(1.16)	(1.89)
11 Net Worth	2,533.43	2,587.22	2,538.06	2,533.43	2,538.06
12 Operating Margin	166.83%	71.30%	-37.59%	-1.25%	0.92%
13 Net Profit Margin	166.82%	71.50%	-37.29%	-1.21%	1.04%

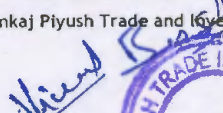


Notes:

- 1 Additional information pursuant to regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
2. The above financial results have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors in their meeting held on 30 May, 2022 and the Statutory Auditors of the Company have audited the financial results for the year ended on 31st March, 2022. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
3. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. Pursuant to SEBI (Listing Obligations and Disclosures Requirements) (Amendment) Regulations, 2016 issued by SEBI vide notification dated 25th May, 2016, we hereby declare that the above financial results are not qualified by the Statutory Auditors of the Company.
5. The Company has not experienced any significant impact due to Covid-19 and as such on its liquidity position; the Company continues to be well geared to meet its funding needs.

In view of the above, the Management believes that there will not be significant impact of this outbreak in continuing its business operations, in maintaining its financial position and in its ability to continue as a going concern. The Company shall also continue to closely monitor any material changes arising of future economic conditions and potential impact on its business.
6. Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
7. The figures for the quarter ended on 31st March, 2022 and 31st March, 2021 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2021 and 31st December, 2020 respectively, which were subject to limited review.

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited


Vinod Kumar Bansal
Director
DIN: 00243709



Date: 30th May 2022
Place: New Delhi

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SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS

[Rs. in lakhs]

Particulars	Quarter Ended			Year ended	
	31st March 2022	31st December 2021	31st March 2021	31st March 2022	31st March 2021
	Audited	(Unaudited)	Audited	(Audited)	(Audited)
Segment Revenue					
a) Fabric	3.58	-	80.47	8.28	281.10
b) Shares and securities	-	-	70.00	30.00	559.28
c) Interest income	37.57	40.77	39.76	165.80	151.31
d) Unallocable	(0.00)	0.09	1.27	0.09	1.27
Total	41.14	40.86	191.49	204.16	992.95
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	41.14	40.86	191.49	204.16	992.95
Segment Results					
Profit before Interest & Tax					
a) Fabric	(73.18)	0.18	1.43	(72.82)	4.99
b) Shares and securities	0.18	(0.18)	-	-	52.27
c) Interest income	37.57	40.77	39.76	165.80	151.31
d) Unallocable	-	-	(0.61)	-	-
TOTAL	(35.43)	40.77	40.57	92.98	208.56
Less:					
(a) Interest	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(33.22)	(11.61)	(111.51)	(95.45)	(198.21)
Total Profit before Tax	(68.65)	29.15	(70.94)	(2.47)	10.35
Capital employed (Segment Assets-Segment Liabilities)					
Segment Asset					
a) Fabric	380.78	(280.19)	295.75	380.78	295.75
b) Shares and securities	-	(30.00)	30.00	-	30.00
c) Interest income	2,227.36	(2,489.29)	2,396.45	2,227.36	2,396.45
Total	2,608.14	(2,799.48)	2,722.20	2,608.14	2,722.20
Un-allocable Assets	128.76	89.97	135.41	128.76	135.41
Net Segment asset	2,736.90	(2,881.33)	2,857.61	2,736.90	2,857.61
Segment Liabilities					
a) Fabric	10.98	(37.60)	29.75	10.98	29.75
b) Shares and securities	-	-	-	-	-
c) Interest income	-	-	-	-	-
Total	10.98	(37.60)	29.75	10.98	29.75
Un-allocable Liabilities	203.61	(528.44)	288.63	203.61	288.63
Net Segment Liabilities	214.59	(566.04)	318.38	214.59	318.38
Capital employed					
a) Fabric	369.80	(242.59)	266.00	369.80	266.00
b) Shares and securities	-	(30.00)	30.00	-	30.00
c) Interest income	2,227.36	(2,489.29)	2,396.45	2,227.36	2,396.45
Unallocable	(74.85)	5,329.09	(153.22)	(74.85)	(153.22)
Total	2,522.30	2,567.21	2,539.23	2,522.30	2,539.23

For and on behalf of board of Directors of
Pankaj Piyush Trade and Investments Limited

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 30th May 2022
Place: New Delhi

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STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2022

[Rs. in Lakhs]			
S. No.	Particulars	Figures as at current reporting period 31.03.2022	Figures as at previous reporting period 31.03.2021
1.	ASSETS		
	Non-Current Assets		
	(a) Property, plant and equipments	28.76	30.23
	(b) Financial assets		
	Investments	0.50	0.50
	(c) Other non-current assets	0.15	0.15
	Total Non-Current Assets	29.41	30.88
2.	Current Assets		
	(a) Inventories	341.42	313.90
	(b) Financial assets		
	Trade receivables	4.32	11.86
	Cash and cash equivalent	99.36	79.16
	Loans	2,227.36	2,396.45
	(c) Current tax assets (Net)	12.58	
	(d) Other current assets	35.05	25.37
	Total Current Assets	2,720.07	2,826.74
	TOTAL ASSETS	2,749.47	2,857.62
	EQUITIES AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	40.00	40.00
	(b) Other equity	2,493.43	2,498.06
	Total Shareholder's Funds	2,533.43	2,538.06
1.	LIABILITIES		
	Non Current Liabilities		
	(a) Financial Liabilities		
	Borrowings	200.00	200.00
	(b) Deferred Tax Liabilities (Net)	1.45	1.18
	Total Non Current Liabilities	201.45	201.18
	Current Liabilities		
	(a) Financial Liabilities		
	Trade Payables	10.98	68.43
	Other Financial Liabilities	2.51	38.60
	(b) Current Tax Liabilities (Net)	-	7.67
	(c) Other Current Liabilities	1.10	3.68
	Total Current Liabilities	14.59	118.38
	TOTAL EQUITIES AND LIABILITIES	2,749.47	2,857.62

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 30th May 2022
Place: New Delhi

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Disclosure of audited statement of cash flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement)

Particulars	[Rs. in lakhs]	
	For the year ended on on 31/03/2022	For the year ended on on 31/03/2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra-ordinary items	(2.47)	10.35
Adjustments for items: -		
Interest received	-	-
Interest paid	(0.09)	-
Expected Credit Loss	-	1.17
Dividend Received	9.31	-
Loss on de-recognition of financial asset	-	-
Bad debts	2.88	-
Depreciation on property, plant & equipments	-	2.11
Operating Profit before working capital changes	1.47	1.55
Working capital adjustments: -	11.10	15.18
(Increase)/ decrease in inventories	(27.52)	378.60
(Increase)/ decrease in trade receivables	7.54	158.56
(Increase)/ decrease in loans	156.91	(490.73)
(Increase)/ decrease in other current assets	(9.68)	(14.32)
Increase/ (decrease) in trade payables	(57.44)	68.36
Increase/ (decrease) in other financial liabilities	(36.08)	31.55
Increase/ (decrease) in other current liabilities	(2.59)	(135.11)
Cash generated from operations	42.24	12.09
Direct taxes paid	(22.13)	16.76
Net cash flow from operating activities (A)	20.11	28.85
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	0.09	-
Dividend received	-	-
Net cash flow from investing activities (B)	0.09	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	(1.17)
Net cash flow from financing activities (C)	-	(1.17)
Net cash flow during the year (A + B + C)	20.19	27.68
Add: Opening cash and cash equivalents	79.16	51.48
Closing cash and cash equivalents	99.36	79.16
Components of cash and cash equivalents		
Cash in hand	11.80	8.01
Balances with banks in current accounts	87.56	71.15
Total cash and cash equivalents	99.36	79.16

For and on behalf of board of directors of
Pankaj Piyush Trade and Investments Limited

Vinod Kumar Bansal
Director
DIN: 00243709

Date: 29th May 2022
Place: New Delhi



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: vnpsdelhi@vnpsaudit.com
Website : www.vnpsaudit.com

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Pankaj Piyush Trade and Investment Limited
314, 3rd Floor, Opposite Plot No. 39,
R.G. Mall Sector-9,
Rohini, New Delhi - 110085
(CIN: L65990DL1982PLC256291)

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2022 (b) reviewed the financial results for the quarter ended March 31, 2022 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2022" of **Pankaj Piyush Trade and Investment Limited** being submitted by the company, pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information of the Company for the year ended March 31, 2022.

b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2022

With respect to the Financial Results for the quarter ended March 31, 2022, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Results for the quarter ended March 31, 2022

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for 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 accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the year ended March 31, 2022

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be

expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

b) Review of the Financial Results for the quarter ended March 31, 2022

8. We conducted our review of the Financial Results for the quarter ended March 31, 2022, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

V.N. PUROHIT & CO.
Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the quarter ended March 31, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
10. Note 6 of the financial results explains the uncertainties and management's assessment of the financial impact due to the COVID-19 pandemic for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

OM PRAKASH
PAREEK

Digitally signed by OM
PRAKASH PAREEK
Date: 2022.05.30
15:46:58 +05'30'

O. P. Pareek

Partner

Membership No. 014238

UDIN: 22014238AJWYKW9272

Date: 30th May, 2022
Place: New Delhi

PANKAJ PIYUSH TRADE AND INVESTMENT LTD

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To

Date: 30.05.2022

BSE Limited

Corporate Relation Department,

1st Floor, New Trading Ring,

Rotunga Building, Phiroze Jeejeebhoy Towers ,

Dalal Street, Mumbai – 400001.

Scrip Code: 506122

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended in respect of Audit Reports with Unmodified Opinion for the Financial Year ended March 31, 2022.

Dear Sir,

Pursuant to SEBI's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company M/s V. N. Purohit & Co., Chartered Accountants (Firm Registration No. 304040E), have issued an Audit Report with Unmodified opinion on the Audited Financial Results of the Company for the quarter & Financial Year ended March 31, 2022.

Kindly take this declaration on records.

Thanking You,

For Pankaj Piyush Trade & Investment Limited


Usha Sharma
Chief Financial Officer
Place: New Delhi