

February 3, 2017

BSE Ltd Phiroze Jeejeebhoy Towers 21 st Floor, Dalal Street Mumbai 400 001 Scrip Code ::523204 Through :: BSE Listing Centre	National Stock Exchange of India Ltd Exchange Plaza, 5 th Floor Plot No :: C/1 G Block Bandra – Kurla Complex Bandra (E), Mumbai 400 051 Scrip Code :: ABAN Through : NEAPS
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Dear Sir,

We hereby attach the unaudited quarterly Standalone and Consolidated financial results for the period ended 31st December 2016.

The meeting started at 10.30 A.M and concluded at 1.30 P.M.

Kindly take the information on record.

Thanking you

Yours truly
For **Aban Offshore Limited**

A handwritten signature in black ink, appearing to be "S. N. Balaji", written over a horizontal line.

S. N. Balaji
Senior Manager (Legal) & Secretary

Encl :: a/a

FORD RHODES PARKS & CO. LLP

CHARTERED ACCOUNTANTS

Shakthi Towers III
E1 & E2, Sixth Floor,
766, Anna Salai, Chennai - 600 002.
Tamil Nadu, India

Phone : 28514498 / 42029940
e-mail : frpchennai@gmail.com
frpco@fordrhodesparks.com
website : www.fordrhodesparks.com

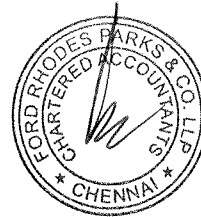
To

The Board of Directors
Aban Offshore Limited
113 'Janpriya Crest'
Pantheon Road
Egmore
Chennai 600008
Tamilnadu
India

REVIEW REPORT OF THE UNAUDITED FINANCIAL RESULTS OF M/S ABAN OFFSHORE LIMITED, CHENNAI, INDIA FOR THE QUARTER (3 MONTHS) ENDED 31ST DECEMBER 2016:

We have reviewed the accompanying statement of unaudited financial results of **M/s Aban Offshore Limited** for the quarter (3 months) ended 31st December 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Page 1 of 2

Ford, Rhodes, Parks & Co., a partnership firm with Registration No : BA 61078 converted into Ford Rhodes Parks & Co. LLP with LLP Registration No: AAE-4990 with effect from August 04, 2015

Also at : BENGALURU * KOLKATA * MUMBAI

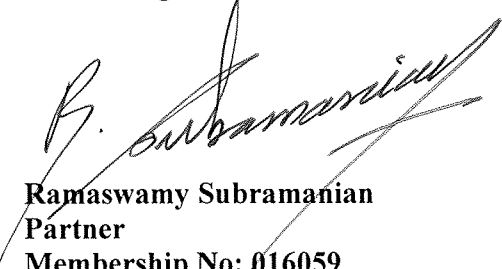
FORD RHODES PARKS & CO. LLP

Based on our review conducted as stated 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) and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

ICAI – Registration No: 102860W / W100089


Ramaswamy Subramanian
Partner

Membership No: 016059

Place: Chennai

Date : February 03, 2017



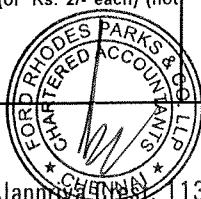
Aban Offshore Limited



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2016

Rs. Millions

PARTICULARS	QUARTER ENDED 31.12.2016 (UNAUDITED)	QUARTER ENDED 30.09.2016 (UNAUDITED)	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2016 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
1. INCOME FROM OPERATIONS					
INCOME FROM OPERATIONS	2,283.61	2,428.18	2,498.97	7,187.14	7,470.42
OTHER OPERATING INCOME	-	-	-	-	-
TOTAL INCOME FROM OPERATIONS	2,283.61	2,428.18	2,498.97	7,187.14	7,470.42
2. EXPENSES					
COST OF MATERIALS CONSUMED	131.71	110.30	101.82	397.87	405.19
EMPLOYEE BENEFITS EXPENSE	232.96	265.11	267.49	735.82	871.62
DEPRECIATION AND AMORTISATION EXPENSES	389.37	390.70	373.50	1,164.28	1,113.57
INSURANCE	34.99	27.03	48.88	104.30	155.19
OTHER EXPENDITURE	383.02	430.83	473.46	1,097.88	1,275.81
TOTAL EXPENSES	1,172.05	1,223.97	1,265.15	3,500.15	3,821.38
3. PROFIT FROM OPERATIONS BEFORE OTHER INCOME, FINANCE COSTS AND EXCEPTIONAL ITEMS (1-2)	1,111.56	1,204.21	1,233.82	3,686.99	3,649.04
4. OTHER INCOME	146.22	155.03	119.80	419.13	464.22
5. PROFIT FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3 +4)	1,257.78	1,359.24	1,353.62	4,106.12	4,113.26
6. FINANCE COSTS	300.02	303.78	288.60	888.25	903.93
7. PROFIT FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS BUT BEFORE EXCEPTIONAL ITEMS (5-6)	957.76	1,055.46	1,065.02	3,217.87	3,209.33
8. EXCEPTIONAL ITEMS	-	-	-	-	-
9. PROFIT FROM ORDINARY ACTIVITIES BEFORE TAX (7-8)	957.76	1,055.46	1,065.02	3,217.87	3,209.33
10. TAX EXPENSES					
-CURRENT TAX	365.21	464.29	538.65	1,177.85	1,383.22
-TAX ADJUSTMENTS RELATING TO EARLIER YEARS	-	-	(219.58)	-	(219.58)
-DEFERRED TAX (NET)	(42.41)	(49.48)	(12.60)	(124.96)	27.11
11. NET PROFIT FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	634.96	640.65	758.55	2,164.98	2,018.58
12. EXTRAORDINARY ITEMS (NET OF TAX EXPENSE)	-	-	-	-	-
13. NET PROFIT FOR THE PERIOD (11-12)	634.96	640.65	758.55	2,164.98	2,018.58
14. OTHER COMPREHENSIVE INCOME (NET OF TAX)	(2.94)	4.46	(0.08)	3.19	(5.71)
15. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (13+14)	632.02	645.11	758.47	2,168.17	2,012.87
16. PAID UP EQUITY SHARE CAPITAL (Equity Share of Rs.2/-each)	116.73	116.73	116.73	116.73	116.73
17 (i) Earning per share (before extraordinary items) (of Rs. 2/- each) (not annualised)					
(a) Basic	10.88	10.98	13.00	37.10	34.59
(b) Diluted	10.88	10.98	13.00	37.10	34.59
(ii) Earning per share (after extraordinary items) (of Rs. 2/- each) (not annualised)					
(a) Basic	10.88	10.98	13.00	37.10	34.59
(b) Diluted	10.88	10.98	13.00	37.10	34.59



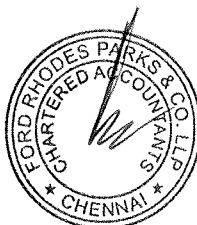
Regd. Office : Janpriya Tower, 113, Pantheon Road, Egmore, Chennai - 600 008. India
CIN : L01119TN1986PLC013473 Phone : (91) (44) 49060606 Fax : (91) (44) 28195527
e-mail : abanoffshore@aban.com website : www.abanoffshore.com



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER/ NINE MONTHS ENDED 31ST DECEMBER 2016

Rs. Millions

PARTICULARS	QUARTER ENDED 31.12.2016 (UNAUDITED)	QUARTER ENDED 30.09.2016 (UNAUDITED)	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2016 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
1. Segment Revenue					
a) Drilling	2,282.13	2,419.37	2,498.39	7,174.65	7,466.73
b) Wind Energy	1.48	8.81	0.58	12.49	3.69
Income from Operations	2,283.61	2,428.18	2,498.97	7,187.14	7,470.42
2. Segment Results					
a) Drilling	1,260.94	1,338.83	1,357.60	4,090.66	4,110.44
b) Wind Energy	(3.16)	20.41	(3.98)	15.46	2.82
TOTAL	1,257.78	1,359.24	1,353.62	4,106.12	4,113.26
Less : Finance cost	300.02	303.78	288.60	888.25	903.93
Total Profit Before Tax	957.76	1,055.46	1,065.02	3,217.87	3,209.33
3. Segment Assets					
a) Drilling	59,499.05	59,436.88	58,413.20	59,499.05	58,413.20
b) Wind Energy	168.73	168.55	183.58	168.73	183.58
Total Assets	59,667.78	59,605.43	58,596.78	59,667.78	58,596.78
4. Segment Liabilities					
a) Drilling	18,743.84	19,314.39	20,711.56	18,743.84	20,711.56
b) Wind Energy	1.33	0.45	6.05	1.33	6.05
Total Liabilities	18,745.17	19,314.84	20,717.61	18,745.17	20,717.61




Notes:

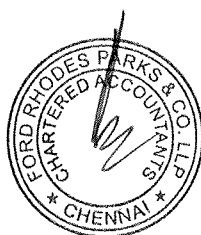
- (i) The above financial results were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on 3rd February 2017.
- (ii) The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND- AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting principles and policies to the extent applicable. Beginning 1st April 2016, the company has for the first time adopted Ind-AS with a transition date 1st April 2015.
- (iii) The statement does not include Ind -AS compliant results for the previous year ended 31st March 2016 as the same is not mandatory as per SEBI's circular dated 5th July 2016.
- (iv) The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory auditors. The review report does not contain anything which would have an impact on the results for the quarter and nine months ended 31st December 2016.
- (v) During the quarter ended 31st December 2016, the Company has divested control to the extent of 59% in investments in equity shares of two of its Indian subsidiaries Radhapuram Wintech Private Limited and Aban Green Power Private Limited. Consequent to this disinvestment, the said companies ceased to be subsidiaries of the Company from the date of such disinvestment.
- (vi) The reconciliation of net profit reported in accordance with IGAAP to total comprehensive income in accordance with Ind -AS is given below:

The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated 5th July 2016 on account of implementation of Ind-AS by listed companies.

PARTICULARS	Rs. Millions	
	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
Net profit as per previous Indian GAAP	942.08	2,628.62
Less: Depreciation Impact on Ind AS adjustment	133.75	393.82
Less: Finance cost Impact on Ind AS adjustment	92.56	277.53
Add: Deferred Tax	42.78	61.31
Net profit as per Ind AS	758.55	2,018.58
Less: Other Comprehensive income (net of tax) -Fair valuation of Investments	0.08	5.71
Total Comprehensive income for the period	758.47	2,012.87

- (vii) The figures for the previous period have been regrouped wherever necessary.

Place: Chennai
Date: 3rd February 2017



By Order of the Board



C.P. Gopalkrishnan
Dy Managing Director & Chief Financial Officer

FORD RHODES PARKS & CO. LLP

CHARTERED ACCOUNTANTS

Shakthi Towers III
E1 & E2, Sixth Floor,
766, Anna Salai, Chennai - 600 002.
Tamil Nadu, India

Phone : 28514498 / 42029940
e-mail : frpchennai@gmail.com
frpco@fordrhodesparks.com
website : www.fordrhodesparks.com

To

**The Board of Directors
Aban Offshore Limited
113 'Janpriya Crest'
Pantheon Road
Egmore
Chennai 600008
Tamilnadu
India**

REVIEW REPORT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF M/S ABAN OFFSHORE LIMITED, CHENNAI, INDIA AND ITS SUBSIDIARIES FOR THE QUARTER (3 MONTHS) ENDED 31ST DECEMBER 2016:

We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s Aban Offshore Limited** for the quarter (3 months) ended 31st December 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Also at : BENGALURU * KOLKATA * MUMBAI

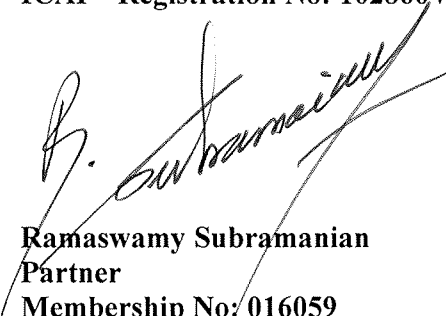
FORD RHODES PARKS & CO. LLP

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) and other recognised 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 CIR/CFD/CMD/15/2015 dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

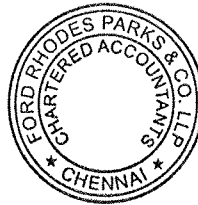
ICAI – Registration No: 102860W / W100089


Ramaswamy Subramanian
Partner

Membership No: 016059

Place: Chennai

Date : February 03, 2017



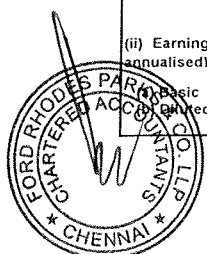
Aban Offshore Limited



STATEMENT OF UNAUDITED CONSOLIDATED RESULTS
FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2016

Rs. Millions

PARTICULARS	QUARTER ENDED 31.12.2016 (UNAUDITED)	QUARTER ENDED 30.09.2016 (UNAUDITED)	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2016 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
1. INCOME FROM OPERATIONS					
INCOME FROM OPERATIONS	4,872.11	3,990.07	7,335.95	13,670.58	27,052.49
OTHER OPERATING INCOME	-	-	-	-	-
TOTAL INCOME FROM OPERATIONS	4,872.11	3,990.07	7,335.95	13,670.58	27,052.49
2. EXPENSES					
COST OF MATERIALS CONSUMED	281.41	259.65	356.29	833.47	1,364.34
EMPLOYEE BENEFITS EXPENSE	546.61	560.98	1,190.14	1,756.75	3,933.60
DEPRECIATION AND AMORTISATION EXPENSES	1,777.98	1,770.83	2,294.74	5,301.14	6,754.41
INSURANCE	114.25	95.85	244.36	345.36	813.82
OTHER EXPENDITURE	1,510.40	941.18	1,864.95	3,205.43	5,415.47
TOTAL EXPENSES	4,230.65	3,628.49	5,950.48	11,442.15	18,281.64
3. PROFIT FROM OPERATIONS BEFORE OTHER INCOME, FINANCE COSTS AND EXCEPTIONAL ITEMS (1-2)	641.46	361.58	1,385.47	2,228.43	8,770.85
4. OTHER INCOME	58.86	14.30	38.49	76.61	193.40
5. PROFIT FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3 + 4)	700.32	375.88	1,423.96	2,305.04	8,964.25
6. FINANCE COSTS	2,745.76	2,646.41	2,644.68	8,037.97	7,631.31
7. PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS BUT BEFORE EXCEPTIONAL ITEMS (5-6)	(2,045.44)	(2,270.53)	(1,220.72)	(5,732.93)	1,332.94
8. EXCEPTIONAL ITEMS	-	-	-	-	-
9. PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (7-8)	(2,045.44)	(2,270.53)	(1,220.72)	(5,732.93)	1,332.94
10. TAX EXPENSES					
-CURRENT TAX	468.77	525.99	562.02	1,428.29	1,939.01
-TAX ADJUSTMENTS RELATING TO EARLIER YEARS	-	-	(219.58)	-	(219.58)
-DEFERRED TAX (NET)	(42.41)	(49.48)	(12.59)	(124.96)	27.12
11. NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	(2,471.80)	(2,747.04)	(1,550.57)	(7,036.26)	(413.61)
12. EXTRAORDINARY ITEMS (NET OF TAX EXPENSE)	-	-	-	-	-
13. NET PROFIT/(LOSS) FOR THE PERIOD (11-12)	(2,471.80)	(2,747.04)	(1,550.57)	(7,036.26)	(413.61)
14. SHARE OF PROFIT/ (LOSS) OF ASSOCIATE	(0.46)	(0.34)	(25.63)	(0.94)	26.18
15. NON CONTROLLING INTERESTS	-	-	-	-	-
16. NET PROFIT/(LOSS) AFTER MINORITY INTEREST AND SHARE OF PROFIT OF ASSOCIATE (13+14-15)	(2,472.26)	(2,747.38)	(1,576.20)	(7,037.20)	(387.43)
17. OTHER COMPREHENSIVE INCOME (NET OF TAX)	(394.74)	(510.83)	611.78	(348.86)	1,409.00
18. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (16+17)	(2,867.00)	(3,258.21)	(964.42)	(7,386.06)	1,021.57
19. PAID UP EQUITY SHARE CAPITAL (Equity Share of Rs.2/-each)	116.73	116.73	116.73	116.73	116.73
20 (i) Earning per share (before extraordinary items) (of Rs. 2/- each) (not annualised)					
(a) Basic	(42.36)	(47.08)	(27.01)	(120.58)	(6.64)
(b) Diluted	(42.36)	(47.08)	(27.01)	(120.58)	(6.64)
(ii) Earning per share (after extraordinary items) (of Rs. 2/- each) (not annualised)					
(a) Basic	(42.36)	(47.08)	(27.01)	(120.58)	(6.64)
(b) Diluted	(42.36)	(47.08)	(27.01)	(120.58)	(6.64)



Regd. Office : Janpriya Crest, 113, Pantheon Road, Egmore, Chennai - 600 008. India
CIN : L01119TN1986PLC013473 Phone : (91) (44) 49060606 Fax : (91) (44) 28195527
e-mail : abanoffshore@aban.com website : www.abanoffshore.com

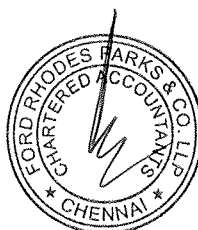


Signature

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER 2016

Rs. Millions

PARTICULARS	QUARTER ENDED 31.12.2016 (UNAUDITED)	QUARTER ENDED 30.09.2016 (UNAUDITED)	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2016 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
1. Segment Revenue					
a) Drilling	4838.33	3917.77	7322.96	13524.60	26974.34
b) Wind Energy	33.78	72.30	12.99	145.98	78.15
Income from Operations	4872.11	3990.07	7335.95	13670.58	27052.49
2. Segment Results					
a) Drilling	655.00	358.00	1,396.05	2,250.02	9,007.65
b) Wind Energy	45.32	17.88	27.91	55.02	(43.40)
TOTAL	700.32	375.88	1423.96	2305.04	8964.25
Less : Finance cost	2745.76	2646.41	2644.68	8037.97	7631.31
Total Profit/(Loss) Before Tax	(2045.44)	(2270.53)	(1220.72)	(5732.93)	1332.94
3. Segment Assets					
a) Drilling	195,954.98	196,024.96	203,619.03	195,954.98	203,619.03
b) Wind Energy	165.36	380.78	305.10	165.36	305.10
Total Assets	196,120.34	196,405.74	203,924.13	196,120.34	203,924.13
4. Segment Liabilities					
a) Drilling	166,703.47	163,795.33	164,919.66	166,703.47	164,919.66
b) Wind Energy	31.98	196.23	98.05	31.98	98.05
Total Liabilities	166,735.45	163,991.56	165,017.71	166,735.45	165,017.71




Notes:

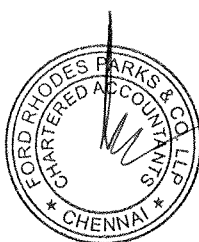
- (i) The above financial results were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on 3rd February 2017.
- (ii) The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND- AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting principles and policies to the extent applicable. Beginning 1st April 2016, the company has for the first time adopted Ind-AS with a transition date 1st April 2015.
- (iii) The statement does not include Ind -AS compliant results for the previous year ended 31st March 2016 as the same is not mandatory as per SEBI's circular dated 5th July 2016.
- (iv) The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory auditors. The review report does not contain anything which would have an impact on the results for the quarter and nine months ended 31st December 2016.
- (v) During the quarter ended 31st December 2016, the Parent Company has divested control to the extent of 59% in investments in equity shares of two of its Indian subsidiaries Radhapuram Wintech Private Limited and Aban Green Power Private Limited. Consequent to this disinvestment, the said companies ceased to be subsidiaries of the Parent Company from the date of such disinvestment. The impact of the above disinvestment in subsidiaries has been considered in the financial results in accordance with IND AS 110.
- (vi) The reconciliation of net profit reported in accordance with IGAAP to total comprehensive income in accordance with Ind -AS is given below:

The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated 5th July 2016 on account of implementation of Ind-AS by listed companies.

PARTICULARS	Rs. Millions	
	QUARTER ENDED 31.12.2015 (UNAUDITED)	NINE MONTHS ENDED 31.12.2015 (UNAUDITED)
Net profit/(Loss) as per previous Indian GAAP	(887.35)	1,710.73
Less: Depreciation Impact on Ind AS adjustment	612.26	1799.31
Less: Finance cost Impact on Ind AS adjustment	119.36	360.15
Add: Deferred Tax	42.77	61.30
Net profit/(Loss) as per Ind AS	(1,576.20)	(387.43)
Add: Other Comprehensive income (net of tax)		
-Fair valuation of Investments and Effects of Foreign Exchange on translation of Foreign Operations	611.78	1,409.00
Total Comprehensive income for the period	(964.42)	1,021.57

(vii) The figures for the previous period have been regrouped wherever necessary.

Place: Chennai
Date: 3rd February 2017



By Order of the Board



C.P. Gopalkrishnan
Dy Managing Director & Chief Financial Officer