



BUTTERFLY GANDHIMATHI APPLIANCES LIMITED

May 30, 2016

Listing Compliance Department,
National Stock Exchange Limited,
'Exchange Plaza', Plot No.C/1, G Block,
Bandra-Kurla Complex,
Bandra (E),
Mumbai – 400 051

Scrip Code – 'BUTTERFLY'

Dear Sir,

Audited Financial Results for the fourth quarter/year ended on 31.3.2016

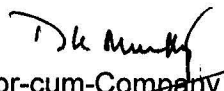
Enclosed is the statement of Standalone Audited Results of the Company for the fourth quarter/ year ended on 31.3.2016, along with (a) Auditors Report on Financial Results of the Company pursuant to Regulation 33 of SEBI (LODR) Regulations 2015 and (b) Independent Auditors' Report to the Members of the Company on the Balance Sheet as at 31.3.2016, the Statement of Profit and Loss, the Cash Flow Statement for the year ended on the said date.

Kindly note that at the meeting of the Board of Directors held today, the Board has recommended a dividend of 12.5%, i.e., Rs.1.25 (Rupee one and paise twenty five only) per equity share of paid up and face value of Rs.10/- each for the financial year ended on 31.3.2016, subject to approval of the shareholders at the forthcoming Annual General Meeting.

Kindly treat this as in compliance with the Listing Regulations, 2015.

Thanking you,

Yours faithfully,
For BUTTERFLY GANDHIMATHI APPLIANCES LIMITED


Executive Director-cum-Company Secretary
Encl:a/a.

Regd. Office : 143, Pudupakkam Village, Vandalur - Kelambakkam Road, Kelambakkam - 603 103, Kancheepuram District.

Phone : +91-44-4741 5500 CIN No. : L28931TN1986PLC012728

E-mail : gm@butterflyindia.com Web : www.butterflyindia.com

Corporate Office : E-34, II Floor, Rajiv Gandhi Salai, Egattur Village, Navalur - 600 130, Kancheepuram District.

Phone : 044 - 4900 5100, 5120 E-mail : butterflyho@butterflyindia.com

Butterfly Gandhimathi Appliances Limited

CIN No: L28931TN1986PLC012728

Regd Office: 143, Pudupakkam Village, Vandalur -Kelambakkam Road, Kelambakkam - 603 103

Phone: 044-49005120; Email: edcs@butterflyindia.com; Website: www.butterflyindia.com



STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2016

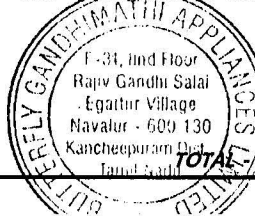
₹ Lakhs

Particulars	Quarter Ended		Year Ended	
	31.03.2016	31.12.2015	31.03.2016	31.03.2015
	Audited	Unaudited	Audited	Audited
1. Income from Operations				
a) Gross Sales/Income from Operations	17,190.74	22,157.01	16,361.81	99,459.67
Less: Excise Duty	1,643.00	2,073.98	1,436.12	9,365.48
Net Sales/Income from Operations (Net of Excise duty)	15,547.74	20,083.03	14,925.69	90,094.19
b) Other Operating Income	82.70	66.70	53.00	283.9
Total Income from Operations (net)	15,630.44	20,149.73	14,978.69	90,378.44
2. Expenses				
a. Cost of Materials Consumed	8,827.65	12,543.86	9,683.01	56,666.26
b. Purchase of Stock-in-Trade	256.13	1,049.48	1,496.19	3,145.23
c. Changes in Inventories of Finished Goods , Work-in-Progress and Stock-in-Trade	312.47	40.13	(2,053.73)	2,380.26
d. Employee Benefits Expenses	1,465.07	1,561.72	1,509.95	6,132.65
e. Depreciation and Amortisation Expenses	297.44	286.09	252.73	1,154.92
g. Other Expenses	3,406.40	3,691.47	3,158.85	15,788.18
Total Expenses	14,565.16	19,172.75	14,047.00	85,267.50
3. Profit from Operations before Other Income, Finance costs and exceptional items (1-2)	1,065.28	976.98	931.69	5,110.94
4. Other Income	46.13	27.40	7.88	253.91
5. Profit from ordinary activities before Finance costs and exceptional items (3 + 4)	1,111.41	1,004.38	939.57	5,364.85
6. Finance Costs	1,004.05	789.50	814.00	3,447.75
7. Profit from ordinary activities after Finance costs but before exceptional items (5 - 6)	107.36	214.88	125.57	422.48
8. Exceptional Items	-	-	-	-
9. Profit from ordinary activities before tax (7+8)	107.36	214.88	125.57	422.48
10. Tax expenses				
- Current Tax	(59.72)	55.55	84.53	409.14
- MAT Credit Entitlement	(24.90)	-	(84.53)	(24.90)
- Deferred Tax Asset/Liabilities	129.38	53.76	36.29	293.86
11. Net Profit from Ordinary Activities after tax (9-10)	62.60	105.57	89.28	1,239.00
12. Extraordinary Items (net of tax expenses)	-	-	-	-
13. Net Profit for the period before appropriation (11+12)	62.60	105.57	89.28	1,239.00
14. Share of Profit / (loss) of associates*	-	-	-	-
15. Minority Interest	-	-	-	-
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+14+15)*	62.60	105.57	89.28	1,239.00
17. Paid-up equity share capital (Face value of Rs. 10/- each)	1,787.95	1,787.95	1,787.95	1,787.95
18. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	20,698.73
19.i Earnings Per Share (in Rs. Ps.)				
a. Basic	0.35	0.59	0.50	6.93
b. Diluted	-	-	-	-
19.ii Earnings Per Share (after extraordinary items)				
a. Basic	0.35	0.59	0.50	6.93
b. Diluted	-	-	-	-

STATEMENT OF ASSETS AND LIABILITIES

₹ In lakhs

PARTICULARS	As at 31.03.2016 Audited	As at 31.03.2015 Audited	PARTICULARS	As at 31.03.2016 Audited	As at 31.03.2015 Audited
A. EQUITY AND LIABILITIES			B. ASSETS		
1.Shareholders' funds			1. Non-Current Assets		
a. Share Capital	1,787.95	1,787.95	a. Fixed Assets	17,253.36	17,456.73
b. Reserves and Surplus	22,017.78	20,778.81	b. Non-Current Investment	-	-
Sub - total - Share Holders' Funds	23,805.73	22,566.76	c. Deferred Tax Assets (Net)	-	-
2.Share Application money pending allotment	-	-	d. Long-Term Loans and Advances	109.43	84.53
3.Non-Current Liabilities			Sub - total - Non Current Assets	17,362.79	17,541.26
a. Long-term Borrowings	4,342.39	6,828.34	2.Current Assets		
b. Deferred Tax Liabilities (Net)	401.17	107.31	a. Current Investment	-	-
c. Other Long-term Liabilities	291.50	365.76	b. Inventories	12,382.20	16,886.88
d. Long-term provisions	248.37	396.40	c. Trade Receivables	25,742.41	19,292.12
Sub - total - Non Current Liabilities	5,283.43	7,697.81	d. Cash and Cash Equivalents	1,336.98	1,546.34
4.Current Liabilities			e. Short-term Loans and Advances	1,899.70	1,625.01
a. Short-term Borrowings	14,884.96	10,634.24	Sub - total - Current Assets	41,361.29	39,350.35
b. Trade Payables	10,504.38	11,825.11			
c. Other Current Liabilities	3,439.25	3,790.08			
d. Short-term Provisions	806.33	377.61			
Sub - total - Current Liabilities	29,634.92	26,627.04			
TOTAL - EQUITY AND LIABILITIES	58,724.08	56,891.61	TOTAL - ASSETS	58,724.08	56,891.61



Butterfly Gandhimathi Appliances Limited

CIN No: L28931TN1986PLC012728

Regd Office: 143, Pudupakkam Village, Vandalur -Kelambakkam Road, Kelambakkam - 603 103

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Notes:

1. The above results, were reviewed by the Audit Committee of the Board and were approved by the Board of Directors at its meeting held on 30th May, 2016 .
2. Audit of the above results has been carried out by the Company's statutory auditors and the Report with unmodified opinion is forwarded to the Stock Exchanges.
3. Supplies to Government Agencies [Tamilnadu Civil Supplies Corporation and Pondicherry Co-operative Wholesale Stores] included in Gross Sales: for the quarter ended on 31.03.2016 ₹.57.87 Crores, 31.12.2015 ₹.86.33 Crores, (corresponding previous year quarter ended on 31.03.2015 ₹.92.12 Crores and quarter ended on 31.12.2014 : Nil) and year ended on 31.03.2016 ₹. 460.64 Crores and corresponding previous year ended on 31.03.2015 ₹. 92.12 Crores.
4. "Other expenses" include provision of expenditure towards Corporate Social Responsibility amounting to Rs.58.10 lakhs for the financial year (previous year - Rs. Nil)
5. The Board has recommended a dividend of 12.5% i.e., Rs. 1.25 per equity share of paid-up and face value of Rs. 10/- each which, if approved by the General Meeting of the shareholders, shall amount to Rs. 268.99 lakhs including Dividend Distribution Tax of Rs. 45.50 lakhs.
6. The operation of the Company relates to only one segment, viz., Domestic appliances.
7. The figures of fourth quarter ended on 31.03.2016 as well as fourth quarter ended on 31.03.2015 are the balancing figures between the audited figures in respect of the full financial years ended on 31.03.2016 and 31.3.2015 respectively and the published year to date figures upto the third quarter of the relevant financial year.
8. The investors can visit the company's website www.butterflyindia.com for updated information.
9. Figures for Previous year and previous quarters have been regrouped wherever necessary.
10. The Company has no subsidiaries and the Company is also not a subsidiary of any other Company.

Date: 30.5.2016

Place : Navalur 600 130



On behalf of the Board

(V.M.SESHADRI)
MANAGING DIRECTOR

**Auditor's Report on Financial Results of Butterfly Gandhimathi Appliances Limited Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To Board of Directors of Butterfly Gandhimathi Appliances Limited, Kanchipuram

We have audited the accompanying financial results of Butterfly Gandhimathi Appliances Limited for the quarter and year ended March 31, 2016 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The figures for the quarter ended March 31, 2016 and March 31, 2015 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year.

These financial results are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2016 as well as the year to date results for the period from April 1, 2015 to March 31, 2016

Place: Chennai.
Date: 30-05-2016



for Rudhrakumar Associates
Chartered Accountants.
(Registration No: 007033S)

R. Rudhrakumar

R.RUDHRAKUMAR
Proprietor
Membership No. 019444

Independent Auditors' Report

To the Members of Butterfly Gandhimathi Appliances Limited

Report on the Financial Statements

1. We have audited the accompanying financial statements of Butterfly Gandhimathi Appliances Limited ("the Company"), which comprises the Balance Sheet as at 31st March 2016, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

3. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the "Act" for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

4. Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the "Act" and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of "the Act". Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

7. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by 'the Act' in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2016, and its profit and its cash flows for the year ended on that date.

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Report on other Legal and Regulatory Requirements

8. As required by the Companies (Auditor's report) Order, 2016 ('the Order'), as amended, issued by the Central Government of India in terms of Sub-Section (11) of section 143 of 'the Act', we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

9. As required by section 143(3) of 'the Act', we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

(c) The Balance sheet, the Statement of Profit & Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements, comply with the Accounting Standards specified under Section 133 of 'the Act', read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of written representations received from the Directors as on 31st March 2016, and taken on record by the Board of Directors, none of the Directors are disqualified as on 31st March 2016, from being appointed as a Director in terms of section 164(2) of 'the Act';

(f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"** and

(g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to explanations give to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statement – Refer Note 24 to the financial statements.
- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There have been no delays in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Chennai
Date: 30th May, 2016



For RUDHRAKUMAR ASSOCIATES
Chartered Accountants
Registration No: 007033S

R. Rudrakumar

(R. Rudrakumar)
Proprietor
Membership No. 019444

Annexure - A to Independent Auditors' Report (Referred to in our Report of even date)

To the Members of Butterfly Gandhimathi Appliances Limited.

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. No material discrepancies as compared to book records were noticed on such verification.
- (c) The title deeds of immovable properties are held in the name of the company except a portion of Freehold land situated at Pudupakkam, Kanchipuram District, in respect of which the transfer of title deeds in the name of the company is pending.
- (ii) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- (b) The discrepancies noticed on verification between the physical stocks and the book stocks were not material and have been properly dealt with in the books of account.
- (iii) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of 'the Act'. Hence, the clauses (iii) (a), (b) and (c) of this paragraph of the Order are not applicable.
- (iv) The Company has not granted any loans, made investments and provided any guarantee or security. Hence the provisions of Section 185 and 186 of the "Act" are not applicable.
- (v) The Company has not accepted any deposits from the public. Hence, the provisions of clause (v) of this paragraph of the order are not applicable.
- (vi) The Central Government has prescribed maintenance of cost records U/s. 148(1) of 'the Act'. We have broadly reviewed the records maintained by the Company pursuant to the Rules made by the Central Government for the maintenance of cost records under the said section and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. We have however not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess and other statutory dues with the appropriate authorities.



(b) The details of the disputed Statutory dues which have not been deposited are contested in appeals are as under:

Sl. No	Name of the Statute	Nature of the Dues	Amount (Rs. in Lakhs)	Forum where the dispute is pending
1.	Central Excise Act, 1944	Excise Duty, Interest and penalty	2907.89	CESTAT, Chennai
2.	VAT Acts	Sales tax	64.70	Appellate Deputy Commissioner
3.	ESI Act	ESI contribution / interest / damages	19.78	Principal Labour Court, Chennai
4.	Labour Act	Additional Compensation	36.65	Principal Labour Court, Chennai

- (viii) On this basis of verification of records and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to Financial Institutions/Banks.
- (ix) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). The moneys raised by way of term loans were applied for the purpose for which the term loans were raised.
- (x) According to the information and explanations given to us, no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the "Act";
- (xii) The Company is not a Nidhi Company. Therefore, this paragraph of the Order is not applicable.
- (xiii) The transactions with the related parties are in compliance with section 177 and section 188 of the "Act", and details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Hence, this paragraph of the Order is not applicable.
- (xv) The Company has not entered into any non-cash transactions with Directors or persons connected with them. Hence, this paragraph of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Hence, this paragraph of the Order is not applicable.

For RUDHRAKUMAR ASSOCIATES
Chartered Accountants
Registration No: 007033S



R. Rudrakumar
(R. Rudrakumar)

Proprietor

Membership No. 019444

Place: Chennai
Date: 30th May, 2016

Annexure - B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Butterfly Gandhimathi Appliances Limited ("the Company"), as of 31 March 2016 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the "Act".

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, (the standards) issued by ICAI and deemed to be prescribed under section 143(10) of the "Act", to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and the receipts and expenditures of the Company are being made only in accordance with authorisations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Place: Chennai
Date: 30th May, 2016



For RUDHRAKUMAR ASSOCIATES
Chartered Accountants
Registration No: 007033S

R. Rudrakumar
(R. Rudrakumar)
Proprietor
Membership No. 019444