



**LANDMARK**  
DALMI GROUP

Landmark Property Development Company Limited  
**Registered Office** : 11th Floor, Narain Manzil,  
23, Barakhamba Road, New Delhi - 110 001  
CIN : L13100DL1976PLC188942

Tel. : (91-11) 43621200  
Fax : (91-11) 41501333  
Email : info@landmarkproperty.in  
Website : www.landmarkproperty.in

November 30, 2022

The Manager,  
Listing Department  
National Stock Exchange of India Ltd  
"Exchange Plaza" Bandra - Kurla Complex  
Bandra (E), Mumbai - 400 051

**Ref:** Your email dated November 29, 2022

**Sub:** Clarification/ Inadequacy Flagged in Financial Results for Quarter 2

Dear Madam/Sir,

With reference to your aforementioned email with regard to deficiency observed in quick results submitted for the quarter ended 30/09/2022, we hereby submit that the Company had inadvertently attached 2 copies of Cash Flow instead of attaching 1 Copy of Cash Flow and 1 Copy of Statement of Assets & Liabilities along with the quick results for the quarter ended 30/09/2022 submitted on 07/11/2022. The above error was occurred during the scanning process within short time frame allowed to submit quick results, i.e. 30 minutes whereas the Company has also submitted the complete results in XBRL format along with Statement of Assets & Liabilities later on.

Furthermore, in order to rectify the above-mentioned error, the Company is submitting the revised results along with Statement of Assets & Liabilities. You are request to consider the revised pdf of quick results instead of pdf submitted earlier and to take a lenient view of the above error of the Company under these circumstances.

We would like to assure you that the Company shall exercise caution in future to avoid recurrence of such instances.

Thanking you,  
Yours faithfully,  
For Landmark Property Development  
Company Limited  
Company Limited

Ankit Bhatia  
Company Secretary

Encl:

1. Your email dated November 29, 2022
2. Copy of Quick Results for the quarter ended 30.09.2022 along with Statement of Assets and Liabilities

## Ankit Bhatia

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**From:** Nimisha Khadkikar (LISCO) <nkhadkikar@nse.co.in> on behalf of Nimisha Khadkikar (LISCO)  
**Sent:** Tuesday, November 29, 2022 4:47 PM  
**To:** abhatia@landmarkholdings.in  
**Cc:** Sandeep Dhamal (LISCO); Zarrin Rizvi (LISCO); Laxmikant Behera (LISCO)  
**Subject:** Inadequacy Flagged in Financial Results for Quarter 2\_LPDC

Dear Sir/Madam,

This is with respect to Outcome of Board Meeting submitted to the Exchange dated 07-Nov-2022.

Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.

Standalone: Statement of Assets and Liabilities - Not submitted

Kindly reply to the query within 5 working days.

Reply shall be submitted on Digital Exchange > Compliance > Financial Result > Communications.

In case of any further queries you may contact the financial results team on Toll Free No. 18002660058.

*Thanks & Regards,*

**Nimisha Khadkikar**

*Deputy Manager- Listing*

*National Stock Exchange of India Limited (NSE)*

*Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051*

**Mob: 9594932272**

Board: 26598100; email id: [nkhadkikar@nse.co.in](mailto:nkhadkikar@nse.co.in)

[www.nseindia.com](http://www.nseindia.com)



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**V. SANKAR AIYAR & CO.**  
CHARTERED ACCOUNTANTS

Sarojini House(GF), 6 Bhagwan Das Road, New Delhi – 110 001  
Tel. 011- 44744643 E-mail : [newdelhi@vsa.co.in](mailto:newdelhi@vsa.co.in)

**Independent Auditor's limited review report on unaudited financial results of Landmark Property Development Company Limited for the quarter and half year ended 30<sup>th</sup> September, 2022.**

**To The Board of Directors  
Landmark Property Development Company Limited**

1. We have reviewed the accompanying statement of un-audited financial results ('the Statement') of Landmark Property Development Limited for the quarter and half year ended 30<sup>th</sup> September, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors in their meeting held on 7<sup>th</sup> November 2022 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of Matter**

5. We draw attention to Note 4 to the Statement, which describes the uncertainties and the impact of Covid-19 pandemic on the Company's operations, the recoverability of carrying amounts of financial and non-financial assets and management's evaluation of the future performance of the company. In view of the uncertain economic environment, a definitive assessment of the impact on the subsequent periods is dependent upon circumstances as they evolve.

Our conclusion is not modified in respect of this matter.



**Other Matters**

6. The unaudited financial results of the Company for the quarter / half year ended 30<sup>th</sup> September, 2021 and for the quarter ended 30<sup>th</sup> June 2022 were reviewed by the predecessor auditor who expressed an unmodified opinion on those financial information on 11<sup>th</sup> November 2021 and 10<sup>th</sup> August 2022 respectively.

Our conclusion is not modified in respect of this matter.

**For V. Sankar Aiyar & Co.  
Chartered Accountants  
ICAI Firm Regn No. 109208W**

*Ajay Gupta*

**(Ajay Gupta)  
Partner**

**Membership No. 090104  
ICAI UDIN : 22090104BCICLT3194**

**Place :New Delhi  
Date : 7<sup>th</sup> November 2022**





# LANDMARK

DALMIA GROUP

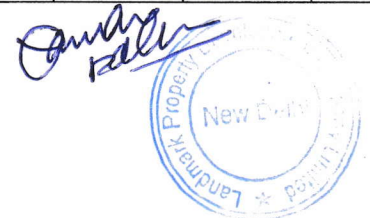
Landmark Property Development Company Limited  
**Registered Office** : 11th Floor, Narain Manzil,  
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## Statement of unaudited Financial Results for the Quarter & Half Year Ended September 30, 2022

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>INCOME</b>						
I	Revenue from operations	-	-	35.20	-	35.20	69.74
II	Other Income	22.06	21.31	22.55	43.37	44.72	89.79
III	<b>Total income (I + II)</b>	<b>22.06</b>	<b>21.31</b>	<b>57.75</b>	<b>43.37</b>	<b>79.92</b>	<b>159.53</b>
IV	<b>Expenses:</b>						
	a) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	31.20	-	31.20	62.40
	b) Employee benefits expense	4.03	4.01	4.34	8.04	8.33	16.08
	c) Depreciation and amortisation expense	0.03	0.04	0.05	0.07	0.11	0.22
	d) Other Expenses	40.43	22.50	10.14	62.93	15.90	92.13
	<b>Total Expenses (IV)</b>	<b>44.49</b>	<b>26.55</b>	<b>45.73</b>	<b>71.04</b>	<b>55.54</b>	<b>170.83</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional items (III - IV)</b>	<b>(22.43)</b>	<b>(5.24)</b>	<b>12.02</b>	<b>(27.67)</b>	<b>24.38</b>	<b>(11.30)</b>
VI	<b>Exceptional Items</b>	-	-	-	-	-	-
VII	<b>Profit / (Loss) after Exceptional items (V - VI)</b>	<b>(22.43)</b>	<b>(5.24)</b>	<b>12.02</b>	<b>(27.67)</b>	<b>24.38</b>	<b>(11.30)</b>
VIII	<b>Tax expense:</b>						
	- Current tax	3.50	-	2.61	3.50	5.42	11.20
	- Earlier Year tax	-	0.02	-	0.02	-	-
	- Deferred Tax	(9.39)	(0.13)	0.29	(9.52)	0.51	(14.64)
	<b>Total Tax Expenses (VIII)</b>	<b>(5.89)</b>	<b>(0.11)</b>	<b>2.90</b>	<b>(6.00)</b>	<b>5.93</b>	<b>(3.44)</b>
IX	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>(16.54)</b>	<b>(5.13)</b>	<b>9.12</b>	<b>(21.67)</b>	<b>18.45</b>	<b>(7.86)</b>
X	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
	(i) Items that will not be reclassified to profit or loss						
	a. Remeasurement to the defined benefit obligation that will not be reclassified subsequently to Profit & Loss	-	-	-	-	-	(0.39)
	b. Income tax relating to item that will not be reclassified subsequently to profit & Loss	-	-	-	-	-	0.10
	<b>Other Comprehensive Income</b>	-	-	-	-	-	<b>(0.29)</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(16.54)</b>	<b>(5.13)</b>	<b>9.12</b>	<b>(21.67)</b>	<b>18.45</b>	<b>(8.15)</b>
	<b>Paid up Equity Share Capital (Ordinary share Re.1 each)</b>	1,341.43	1,341.43	1,341.43	1,341.43	1,341.43	1,341.43
	<b>Other Equity</b>						4,853.51
	<b>Earnings per Equity Share</b> (of Re 1 each) (not annualised)						
	a) Basic	(0.01)	(0.00)	0.01	(0.02)	0.01	(0.01)
	b) Diluted	(0.01)	(0.00)	0.01	(0.02)	0.01	(0.01)



**LANDMARK PROPERTY DEVELOPMENT COMPANY LIMITED**  
CIN - L13100DL1976PLC188942

Registered Office: 11th Floor, Narain Manzil, 23-Barakhamba Road, New Delhi-110 001

**Statement of Assets and Liabilities**

(Rs. In Lakh)

Particulars	As at 30.09.2022	As at 31.03.2022
	Unaudited	Audited
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, Plant & Equipment	0.46	0.53
Deferred Tax Assets (Net)	24.33	14.81
Non-Current Tax Assets (Net)	-	0.21
Other non-current assets	4,185.97	4,185.97
<b>Total Non-Current Assets</b>	<b>4,210.76</b>	<b>4,201.52</b>
<b>Current Assets</b>		
Inventories	1,214.38	1,214.38
Financials Assets		
Investments	139.46	138.63
Cash & Cash Equivalents	3.04	5.53
Bank balance other than (iii) above	311.89	339.95
Loans	310.65	310.65
Other Financial Assets	3.93	34.67
Other Current Assets	13.56	9.11
<b>Total current assets</b>	<b>1,996.91</b>	<b>2,052.92</b>
<b>TOTAL ASSETS</b>	<b>6,207.67</b>	<b>6,254.44</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
Equity Share Capital	1,341.43	1,341.43
Other Equity	4,831.84	4,853.51
<b>Total Equity</b>	<b>6,173.27</b>	<b>6,194.94</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Provisions	1.06	0.11
<b>Total non current liabilities</b>	<b>1.06</b>	<b>0.11</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Trade Payables		
Total outstanding dues of micro enterprise and small enterprise	-	-
Total outstanding dues of creditors other than micro enterprise and small enterprise	-	0.01
Other financial liabilities	1.46	2.17
Other Current Liabilities	31.70	56.25
Provisions	0.18	0.96
<b>Total current liabilities</b>	<b>33.34</b>	<b>59.39</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>6,207.67</b>	<b>6,254.44</b>

for Landmark Property Development Company Limited



*Gaurav Dalmia*  
**Gaurav Dalmia**

(Chairperson and Managing Director)

Place : New Delhi  
Dated : 07th November, 2022



LANDMARK PROPERTY DEVELOPMENT COMPANY LIMITED

CIN - L13100DL1976PLC188942

Registered Office: 11th Floor, Narain Manzil, 23-Barakhamba Road, New Delhi-110 001

Cash Flow Statement

(Rs. In Lakh)

Particulars	Six Months Ended	
	30.09.2022	30.09.2021
<b>Cash flow from Operating Activities</b>		
Profit before tax	(27.66)	24.37
<b>Adjustments:</b>		
Depreciation and amortisation expenses	0.07	0.11
Interest Income	(42.53)	(41.04)
Allowance for expected credit Loss	40.10	-
Fair Value of Current investment through FVTPL	(0.84)	(3.68)
<b>Operating cash flow before working capital changes</b>	<b>(30.86)</b>	<b>(20.24)</b>
Changes in other financial assets	34.67	27.47
Changes in Inventory	-	31.20
Changes in other assets & other current assets	(4.45)	(10.97)
Changes in trade payables	(0.01)	-
Changes in Provisions	0.18	0.24
Changes in Other financial liabilities/ current liabilities	(25.28)	(27.27)
<b>Cash generated from operations</b>	<b>(25.75)</b>	<b>0.43</b>
Income tax paid/(refund)	3.30	(1.34)
<b>Net cash generated from operating activities (A)</b>	<b>(29.05)</b>	<b>1.77</b>
<b>Cash flow from investing activity</b>		
Bank deposits having original maturity of more than 3 months	28.07	(30.04)
Interest received	(1.50)	19.76
<b>Net cash (used in) investing activities (B)</b>	<b>26.57</b>	<b>(10.28)</b>
<b>Cash flow from financing activity</b>		
<b>Net cash generated from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash &amp; cash equivalents (A+B+C)</b>	<b>(2.49)</b>	<b>(8.51)</b>
Cash & cash equivalents as the beginning of the period	5.53	13.52
Cash & cash equivalents as the end of the period	<b>3.04</b>	<b>5.01</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.06	0.08
Balances with Banks in current accounts	2.98	4.93
<b>Total</b>	<b>3.04</b>	<b>5.01</b>

for Landmark Property Development Company Limited



*Gaurav Dalmia*  
Gaurav Dalmia  
(Chairperson and Managing Director)

Place : New Delhi

Dated : 07th November, 2022



## Notes

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th November, 2022. The Limited Review of the Unaudited Financial Results for the quarter and half year ended 30.09.2022, pursuant to Regulation 33 (3) (c) (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been carried out by the Statutory Auditors.
- 2 The Company is primarily engaged in the business of real estate development, which as per Indian Accounting Standard on operating segment (Ind AS-108) is the only operating segment.
- 3 The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as prescribed under 133 of the Companies Act 2013, and the other recognized accounting practices and policies to the extent applicable
- 4 The Company has evaluated the Impact of COVID-19 resulting from (i) the possibility of constraints to fulfil its performance obligations under the contract with customers; (ii) revision of estimations of costs to complete the contract; (iii) termination of contracts by customers. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the recoverability of receivables, advances and loans given and other financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of information including credit reports and related information, economic forecasts and consensus estimates from market sources on the expected future demand of its business of real estate. The Company has performed analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The Company has concluded that the Impact of COVID-19 is not material on its business on long term basis based on these estimates. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.
- 5 A Business Transfer Agreement was signed on the 2nd April 2012 between Ansal Landmark Townships Pvt. Ltd., (ALTPL); Ansal Landmark (Karnal) Township Pvt. Ltd. (ALKTPL) & Ansal Properties & Infrastructure Ltd. Pursuant to the same, advances of Rs.49,93.74 lakhs (including accrued interest up to June 30, 2008), which Landmark Property Development Co. Ltd. (the Company) had given to ALTPL stood transferred to a new entity set up to run the Karnal project, viz. ALKTPL. Following this new arrangement, the Company was entitled to allotment of Plots, Flats in Group Housing / Row Housing / Commercial property in the ongoing residential township being developed by ALTPL at Ghaziabad and ALKTPL at Karnal, in due course. As on September 30, 2022, the remaining amount outstanding is Rs.35,45.91 lakhs.
- 6 The Company had received during the financial year 2021-22, a demand notice against the Company in respect of Talabasta Fireclay Mines from the Office of the Mining Officer of Government of Odisha amounting to Rs.105.90 lakhs for the alleged excess extraction / production of minerals over the quantity permitted under the mining plan / scheme, environmental or consent to operate and other statutory permissions during the year 2000-01 to 2010-11 under Section 21(5) of Mines & Minerals (Development and Regulation) Act, 1957 ('Act'). The Company is of the view that all royalty and other dues were duly paid to the State Government during the period the said mine was operational and the minerals were used for captive purpose only in their refractory unit. The Company has filed an appeal on 09.03.2022 before the Director of Mines, Bhubaneswar against Demand Notice dated 03.01.2022 for Rs.105.90 lakhs with a prayer (i) call the records from the concerned competent authority (ii) Quash the Demand Notice dated 03.01.2022 and as an interim measure stay the recovery of demand till the disposal of the appeal. As per directions of the Director of Mines additional written submissions were filed and the appeal was heard on 22.08.2022, in reliance of the written submissions filed by the Company. The hearing was recorded to be complete from both sides. The order by the Appellate has been reserved.
- 7 During the current quarter the Company has recognised accrued interest income on inter corporate loan of Rs.31.48 lakhs which includes an amount of Rs.14.55 lakhs pertaining to quarter ended 30th June 2022. The Company has fully provided for this accrued interest as doubtful during the current quarter keeping in view of lack of certainty of its collection. Figures of interest income and other expenses for the quarter ended 30.06.2022 have been restated by Rs.14.55 lakhs accordingly and this has no impact on results for the quarter ended 30th June 2022.
- 8 The figure for the corresponding previous periods have been regrouped, wherever necessary to make them comparable with the current period.

For V. Sankar Aiyar & Co.  
Chartered Accountants  
Firm Registration No.109208W

*Ajay Gupta*

Ajay Gupta  
Partner  
Membership No. 090104

New Delhi  
7th November 2022



For Landmark Property Development Company Limited,



Gaurav Dalmia  
Chairperson and Managing Director  
DIN - 00009639

**LANDMARK PROPERTY DEVELOPMENT COMPANY LIMITED**  
**[CIN - L13100DL1976PLC188942]**  
**REGD. OFFICE: 11 TH FLOOR, NARAIN MANZIL, 23, BARAKHAMBA ROAD, NEW DELHI-110 001**  
**Phone: (011) 43621200** **FAX: (011) 41501333**  
**Email: info@landmarkproperty.in** **Website: www.landmarkproperty.in**

**EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED, SEPTEMBER 30, 2022**

(Rs. In Lakhs)

Particulars	Quarter ended 30.09.2022 (Unaudited)	Quarter ended 30.06.2022 (Unaudited)	Quarter ended 30.09.2021 (Unaudited)	Half year ended 30.09.2022 (Unaudited)	Half year ended 30.09.2021 (Unaudited)	Year Ended 31st March, 2022 (Audited)
Total income	22.06	21.31	57.75	43.37	79.92	159.53
Net Profit / (Loss) for the period (before tax & Exceptional items)	(22.43)	(5.24)	12.02	(27.67)	24.38	(11.30)
Net Profit / (Loss) for the period before tax (after Exceptional items)	(22.43)	(5.24)	12.02	(27.67)	24.38	(11.30)
Net Profit / (Loss) for the period after tax (after Exceptional items)	(16.54)	(5.13)	9.12	(21.67)	18.45	(7.86)
Total Comprehensive Income for the period (comprising profit/(Loss) for the	(16.54)	(5.13)	9.12	(21.67)	18.45	(8.15)
Equity Share Capital	1,341.43	1,341.43	1,341.43	1,341.43	1,341.43	1,341.43
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)						4,853.51
Earning Per Share (Face Value of Re 1 each ) (not annualised)						
Basic :	(0.01)	(0.00)	0.01	(0.02)	0.01	(0.01)
Diluted :	(0.01)	(0.00)	0.01	(0.02)	0.01	(0.01)

Note : There were no exceptional items during the quarter and half year ended 30th September, 2022

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) regulations, 2015. The full format of the Quarterly and Half yearly Financial Results is available on the stock exchanges websites, www.nseindia.com and www.bseindia.com and on the company's website www.landmarkproperty.in

The above results for the quarter and half year ended 30th September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 07th, 2022. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.

The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified in the companies (Indian Accounting Standards), Rules 2015 (as amended) under section 133 of the Companies Act' 2013 ( The accounting principal generally accepted in India)

Place : New Delhi  
Dated : 07th November 2022

for Landmark Property Development Company Limited



*Gaurav Dalmia*  
**Gaurav Dalmia**  
**(Chairperson and Managing Director)**