

23rd May, 2018

To,

National Stock Exchange
Exchange Plaza,
Plot No. C/1, G Block,
Bandra (E), Mumbai-400051
Fax 022-6641 8124/25

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001
Fax: 022-2272 3121

(NSE Scrip Code: SPMLINFRA)

(BSE Scrip Code: 500402)

Sub: Outcome of the Board Meeting dated 23rd May, 2018

Dear Sirs,

With reference to the captioned subject and in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its Meeting held on 23rd May, 2018, inter alia has considered and approved the Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2018.

A copy of the aforesaid Financial Result along with the Auditors Report thereon and the Statement on Impact of Audit Qualifications in Annexure-I (Standalone) are enclosed herewith.

You are kindly requested to take the above on record.

Thanking you,

For SPML Infra Limited


Abhay Raj Singh
Company Secretary



Enc.: a/a

SPML INFRA LIMITED

CIN : L40106DL1981PLC012228

22, Camac Street, Block - A, 3rd Floor, Kolkata - 700 016

Tel : 91-033-4009 1200, Fax No. : 033- 4009 1303

E-mail : info@spml.co.in, Website : www.spml.co.in

Regd. Office : F-27/2, Okhla Industrial Area, Phase-II
New Delhi-110020



Statement of Standalone Audited Financial Results for the Quarter and Year ended 31.03.2018

Particulars	3 months ended 31/03/2018 (Unaudited) (Refer Note 8)	3 months ended 31/12/2017 (Unaudited)	3 months ended 31/03/2017 (Unaudited) (Refer Note 8)	Year ended 31/03/2018 (Audited)	Year ended 31/03/2017 (Audited)
1. Revenue					
a. Net Sales/ Income from Operations	48,950.98	34,408.42	47,492.28	1,35,592.55	1,61,110.71
b. Other Income	3,003.77	541.27	4,718.48	5,578.56	13,247.72
Total Income	51,954.75	34,949.69	52,210.76	1,41,171.11	1,74,358.43
2. Expenses					
a. Materials consumed and direct expenses	32,734.41	11,922.89	23,809.31	79,146.87	70,384.46
b. Purchase of Traded Goods	7,622.80	12,724.11	16,351.44	23,785.55	65,200.11
c. Changes in Work in Progress and Traded goods	-	-	11.61	-	(49.40)
d. Employee Benefit Expenses	1,338.16	1,125.50	1,432.85	4,791.39	5,127.05
e. Depreciation and Amortization expenses	186.83	193.64	241.14	765.56	1,034.46
f. Other Expenses	3,295.27	1,584.89	3,205.12	7,627.91	12,264.36
g. Finance Cost	3,976.66	6,525.35	6,507.94	19,557.12	20,546.93
Total Expenses	49,154.13	34,076.38	51,559.41	1,35,674.40	1,74,507.97
3. Profit before Tax (1-2)	2,800.62	873.31	651.35	5,496.71	(149.54)
4. Tax Expense					
a. Current tax	417.80	139.23	314.63	993.19	389.53
b. Deferred Tax	431.25	(108.91)	(279.42)	191.88	(683.67)
Total Tax Expenses	849.06	30.32	35.21	1,185.08	(294.13)
5. Net Profit after Tax (3-4)	1,951.56	842.99	616.14	4,311.63	144.59
6. Other comprehensive income/ (expenses) (net of tax) not to be reclassified to statement of Profit or Loss in subsequent periods					
	82.20	(3.40)	76.93	74.64	70.36
7. Total Comprehensive Income for the period	2,033.77	839.59	693.07	4,386.27	214.95
8. Paid-up equity share capital - (of Rs 2/- each)	819.45	819.45	819.45	819.45	819.45
9. Other Equity	-	-	-	42743.22	38,356.96
10. Earnings per equity share (nominal value of equity share ₹ 2 each)					
Basic & Diluted EPS (in ₹)	5.32	2.29	1.68	11.76	0.39
*(not annualized) (see accompanying notes to Financial Results)					

For SPML Infra Limited



Dated: 23/05/2018
Place: Kolkata

Subhash Chand Sethi
Chairman & Whole Time Director
DIN No.: 00464390

SPML INFRA LIMITED
Registered Office: F-27/2, Okhla Industrial Area, Phase- II, New Delhi- 110020
Tel: +91-0124-3944555; Fax: +91-0124-3983201
Website: www.spml.co.in; Email: info@spml.co.in
CIN: L40106DL1981PLCO12228

Statement of Standalone Assets and Liabilities as at March 31, 2018

(₹ In Lacs)

Particulars	As at March 31, 2018	As at March 31, 2017
ASSETS		
Non-current assets		
(a) Property, plant and equipment	10,544.25	11,186.47
(b) Intangible assets	20.70	23.02
(c) Financial assets		
- Investments	17,662.50	19,900.12
- Trade receivables	31,124.40	31,770.00
- Loans	11,356.89	962.30
- Other Bank Balances	4,031.11	3,163.67
- Other Non- Current Financial Assets	-	590.58
(d) Deferred Tax Assets	5,843.78	6,064.24
(e) Other non-current assets	24,827.05	23,346.61
	1,05,410.68	97,007.01
Current assets		
(a) Inventories	3,946.53	4,009.21
(b) Financial assets		
- Trade receivables	34,754.51	15,232.57
- Cash and Cash Equivalents	1,619.41	3,070.29
- Other Bank Balances	6,867.83	7,804.96
- Loans	714.59	7,083.88
- Other Current financial Assets	3,130.51	2,056.94
(c) Current Tax Assets	-	266.78
(d) Other current assets	1,11,028.66	91,326.70
	1,62,062.04	1,30,851.33
TOTAL ASSETS	2,67,472.72	2,27,858.34
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	819.45	819.45
(b) Other Equity	42,743.22	38,356.96
Total Equity	43,562.67	39,176.41
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	69,452.80	18,177.91
- Trade Payables	5,525.04	7,957.02
- Other Non- Current Financial Liabilities	5,660.50	8,811.00
(b) Provisions	604.97	403.95
	81,243.31	35,349.87
Current liabilities		
(a) Financial liabilities		
- Borrowings	54,661.00	73,860.60
- Trade payables	63,094.87	60,855.73
- Other current financial liabilities	23,429.48	17,151.74
(b) Other current liabilities	1,373.71	1,241.28
(c) Provisions	107.68	222.71
	1,42,666.74	1,53,332.06
Total liabilities	2,23,910.05	1,88,681.93
TOTAL EQUITY AND LIABILITIES	2,67,472.72	2,27,858.34

Dated: 23/05/2018
Place: Kolkata



For SPML Infra Ltd.

Subhash Chand Sethi

Chairman

DIN No.: 00464390

Notes:-

1. Beginning April 2017, the Company has for the first time adopted Indian Accounting Standard ("Ind AS") with a transition date of April 1, 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the "Ind AS 34 - Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder.

2. Reconciliation between Total Equity previously reported (referred to as "Previous GAAP") and as per Ind AS for the year presented is as under:

Particulars	As at March 2017 (Rs. in Lakhs)	31
Total Equity as per Previous GAAP	49,229.23	
Provision for ECL on Trade Receivable net of unwinding	(14,733.63)	
Impact due to Fair Valuation of Investments	(7,725.38)	
Fair Valuation impact on PPE	6,726.22	
Interest Income on Loans	316.27	
Fair valuation of Loan	(700.55)	
Deferred Tax impact	6,064.24	
Total Adjustment to Equity	(10,052.82)	
Total Equity as per Ind AS	39,176.41	

3. Reconciliation between financial results previously reported ("referred to as Previous GAAP") and Ind AS for the Quarter and Year ended March 31, 2017

Particulars	Quarter ended 31-03-2017 (Unaudited)	Year ended 31-03-2017 (Audited)
Net Profit as per Previous GAAP	1,144.11	1,436.38
Increase in Profit due to:		
Interest Income	865.05	835.06
Profit on fair valuation of Mutual fund reversed	(6.64)	-
Total	858.41	835.06
Decrease in Profit due to:		
Reclassification of net Actuarial Gain on employee defined benefit plans to Other Comprehensive Income	(36.85)	(46.89)
Provision for Expected Credit Losses on Trade Receivables	1,702.65	2857.40
Total	(1,665.80)	(2,810.52)
Deferred Tax impact on above entries	(279.42)	(683.67)
Net Profit under Ind AS	616.14	144.59
Other Comprehensive Income	76.93	70.36
Total Comprehensive Income under Ind AS	693.07	214.95



4. Pursuant to invocation and implementation of the "SPML S4A Scheme" under Reserve Bank of India Guidelines, with the consent of the Super Majority of the Lender Banks with Reference Date as 22nd March, 2017 as approved by the Overseeing Committee (constituted under the aegis of the RBI) on 6th October, 2017 and by the Shareholders of the Company at their Extraordinary General Meeting held on 20th November, 2017, the Company had allotted 54,53,517 (Fifty Four Lakhs Fifty Three Thousand Five Hundred and Seventeen) unlisted, redeemable Optionally Convertible Debentures (OCDs) of Rs. 1,000/- each (carrying coupon rate @ 0.01% p.a. with an YTM @ 8.15% PA) aggregating to Rs. 5,45,35,17,000/- (Five Hundred Forty Five Crores Thirty Five Lakhs Seventeen Thousand Only) on preferential allotment basis to the Lender Banks in terms of the S4A Agreements as executed between company and its lenders.
- Further, in terms of the "SPML S4A Scheme", the Promoters of the Company had diluted their shareholding of 78,59,575 number of Equity Shares of Rs.2/- each as held by them in the Company to the extent of "Principle of Proportionate loss sharing by Lenders (S4A Lenders)" in favour of the Lender Banks to entitle them to hold 21.44% stake in the Company.
5. The Statutory Auditors have expressed their inability to comment upon the recoverability/realisability of certain trade receivables amounting to Rs 3,40,274 lakhs as at 31st March, 2018 (31st March 2017: Rs. 11,198.02 lakhs) in respect of certain contracts with customers, which are under arbitration. The management, based on the facts of the cases is confident to recover / realize the above amounts. Pursuant to adoption of IND AS following the expected credit loss model, Rs 7,795.28 lakhs have been provided out of the gross debtors of Rs 11,198.02 lakhs which are under arbitration.
6. The Statutory Auditors have drawn attention to the recovery of trade receivables of Rs 25,460.41 lakhs as at 31st March, 2018 (31st March, 2017: Rs.23,358.81 lakhs) and recognition of interest income of Rs. 1,471.20 lakhs during the year ended 31st March 2018 (Rs 6,603.38 lakhs during year ended 31st March 2017) arising out of arbitration awards pronounced in favour of the Company. Against these awards, the customers have preferred appeals in the Jurisdictional courts and the legal proceedings are going on. Pending the outcome of the said legal proceedings, the above amounts are being carried forward/recognised as receivables/interest income as the management believes that the final outcome of the appeals would be in favour of the Company based on the facts of the respective cases and is confident to recover the aforesaid claims in full based on the past precedences.
Further, the management has assumed the fair value of other assets (Fixed Assets and Inventories aggregating to Rs. 1,598.83 lakhs) as NIL considering that the matter is under arbitration/dispute.
7. No provision for interest on account of YTM amounting to Rs. 1,842.68 Lakhs has been made on Optionally Convertible Debentures (OCDs) issued to lenders under SPML S4A Scheme, as the same is not payable until maturity of such OCD.
8. Figures for the Quarters ended 31st March, 2018 and 31st March, 2017 are the balancing figures between the audited financial statements for the year ended on that date and the year to date figures upto the end of third quarter of the respective financial year. The IND AS compliant figures for the corresponding previous quarter ended 31st March, 2017 have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affair.
9. The formats for the unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016.
10. The above financial results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 23rd May 2018.
11. Certain balances of Trade Receivables, Loans, Unsecured Borrowings and Trade Payables are subject to confirmations and subsequent reconciliations.
12. There was no exceptional item during the year ended March 31, 2018
13. Previous period's figures have been regrouped /rearranged wherever considered necessary

Dated: 23/05/2018
Place: Kolkata



For SPML Infra Limited

Subhash Chand Sethi
Chairman & Whole Time Director
DIN No.: 00464390

SPML INFRA LIMITED
Registered Office: F-27/2, Okhla Industrial Area, Phase- II, New Delhi- 110020
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CIN: L40106DL1981PLCO12228

(Rs.in lacs)						
SL.	PARTICULARS	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Mar 31, 2018	Dec 31, 2017	Mar 31, 2017	Mar 31, 2018	Mar 31, 2017
1	Segment revenue (gross)					
	a) Construction	41,268.70	22,204.94	30,972.16	1,10,724.85	95,418.81
	b) Trading	7,682.28	12,203.48	16,520.12	24,867.70	65,691.90
	Net sales/ Income from operations	48,950.98	34,408.42	47,492.28	1,35,592.55	1,61,110.71
2	Segment results (Profit / (Loss) before tax and interest)					
	a) Construction	6,717.80	7,919.29	6,990.61	20,843.86	8,149.10
	b) Trading	59.48	(520.63)	168.68	1,082.15	491.79
	Total	6,777.28	7,398.66	7,159.29	21,926.01	8,640.89
	Less / (Add)					
	i Finance Expenses - Net	(3,976.66)	(6,525.35)	(6,507.94)	(16,354.66)	(8,720.07)
	ii Unallocable expenditure net of income	-	-	-	-	-
	Total profit before taxes	2,800.62	873.31	651.35	5,571.35	(79.18)
	Provision for taxation (Current tax, deferred tax, and adjustments on account of Previous years)	849.06	30.32	35.21	1,185.08	(294.13)
	Profit After Tax	1,951.56	842.99	616.14	4,386.27	214.95
3	Segment Assets					
	a) Construction	2,52,586.58	2,43,449.85	2,26,150.03	2,56,518.21	2,26,150.03
	b) Trading	14,886.14	4,385.15	1,708.31	10,954.52	1,708.31
	c) Unallocated	-	-	-	-	-
	Total Segment Assets	2,67,472.73	2,47,835.00	2,27,858.34	2,67,472.73	2,27,858.34
4	Segment Liabilities					
	a) Construction	1,97,075.11	2,52,673.50	1,51,142.93	1,96,972.05	1,51,142.93
	b) Trading	26,834.95	18,872.50	37,539.00	26,938.00	37,539.00
	c) Unallocated	-	-	-	-	-
	Total Segment Liabilities	2,23,910.05	2,71,546.00	1,88,681.93	2,23,910.05	1,88,681.93





MAHESHWARI & ASSOCIATES
Chartered Accountants

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**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF SPML INFRA LIMITED**

1. We have audited the accompanying statement of Standalone Financial Results ('the Statement') of **SPML Infra Limited** ('the Company'), for the quarter and year ended 31st March, 2018, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016, dated July 5, 2016.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the Indian Accounting Standards ("Ind AS") 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 an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. 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 the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion.
4. As stated in :
 - a) Note no. 5 to the Statement regarding the Company's trade receivables, as at 31st March ,2018 of Rs.3,402.74 lakhs (31st December,2017 : Rs.3,402.74 lakhs & 31st March ,2017 : Rs.11,198.02 lakhs) relating to projects foreclosed by Clients in earlier years and where the claims are presently under arbitration/ litigation proceedings . Pending the ultimate outcome of these matters, which is presently unascertainable, we are unable to comment on the recoverability of the aforesaid trade receivables. The Limited Review Report for the quarter and nine months ended 31st December,2017 and the Auditor's Report for the year ended 31st March,2017 were also qualified in respect of this matter.
 - b) Note no. 7 to the Statement regarding non-provision of interest on account of YTM amounting to Rs. 1842.68 lakhs on Optionally Convertible Debentures (OCDs) issued to lenders under S4A scheme. Had such interest provision been made, the finance cost would have been increased by Rs. 1842.68 lakhs and profit as well as shareholders fund for the year and quarter ended 31st March, 2018 would have been reduced by Rs. 1842.68 lakhs.





MAHESHWARI & ASSOCIATES

Chartered Accountants

88 Middleton Street, 6A Geetanjali
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F. +91 33 2226 4140, 2265 5830
E. kolkata@maheshwariassociates.com
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5. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, and except for the possible effects of paragraphs 4(a) & 4(b) above, the Statement:

- (i) is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2018.

6. We draw attention to Note no. 6 to the Statement, regarding uncertainties relating to the recoverability of trade & other receivables of Rs. 25460.41 lakhs as at 31st March, 2018 (31st December, 2017 : Rs.24,986.52 lakhs & 31st March, 2017 : Rs.23,358.81 lakhs) and recognition of interest income of Rs. 1471.20 Lakhs on arbitration awards during the year ended 31st March, 2018, (for the nine months ended 31st December, 2017 : Rs.1198.02 lakhs & for the year ended 31st March, 2017 : Rs. 6,603.38 lakhs). All these amounts relate to the appeals filed by clients pending in various courts in relation to the arbitrations awards passed in favor of the Company and recognized in the current period and earlier years. Pending the ultimate outcome of these matters, which is presently unascertainable, no adjustments have been made in the accompanying Statement.

Our opinion is not modified in respect of this matter.

7. The statement includes the results for the Quarter ended 31st March, 2018 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year 2017-18 which were subject to limited review by us. The corresponding figures for the quarter/year ended 31st March, 2017 had been reviewed/audited by the predecessor auditors who expressed qualified opinion with an emphasis of matter paragraph (vide their audit report dated 19th May, 2017), which were relied upon for the purpose of our audit report dated 23rd May, 2018 on the standalone financial results for the quarter & year ended 31st March, 2018.

For Maheshwari & Associates
Chartered Accountants
FRN: 311008E

CA. Bijay Murmuria
Partner
Membership No. : 055788



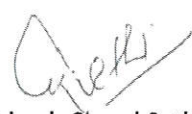
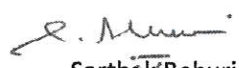
Place: Kolkata
Date: 23rd May, 2018

ANNEXURE – 1

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-
with Annual Audited Financial Results – (Standalone)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2018 (See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016)				
				Rs. in lakhs
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	141171.11	141171.11
	2.	Total Expenditure	135674.40	137517.08
	3.	Net Profit/(Loss)	5496.71	3654.03
	4.	Earnings Per Share	11.76	10.02
	5.	Total Assets	267472.72	267472.72
	6.	Total Liabilities	223910.05	225752.73
	7.	Net Worth	43562.67	41719.99
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately) :			
	a.	Details of Audit Qualification :	Auditor's qualification on the standalone financial results - As stated in : a) Note no. 5 to the standalone financial results regarding the Company's trade receivables, as at 31 st March, 2018 of Rs. 3402.74 lakhs (31 st December, 2017) : Rs. 3,402.74 lakhs & 31 st March, 2017 : Rs. 11,198.02 lakhs) relating to projects foreclosed by Clients in earlier years and where the claims are presently under arbitration/litigation proceedings. Pending the ultimate outcome of these matters, which is presently unascertainable, we are unable to comment on the recoverability of the aforesaid trade receivables. The Limited Review Report for the quarter and nine months ended 31 st December, 2017 and the Auditor's Report for the year ended 31 st March, 2017 were also qualified in respect of this matter. b) Note no. 7 to the standalone financial results regarding non-provision of interest on account of YTM amounting to Rs. 1842.68 lakhs on Optionally Convertible Debentures (OCDs) issued to lenders under S4A scheme. Had such interest provision been made, the finance cost would have been increased by Rs. 1842.68 lakhs and profit as well as shareholders fund for the year and quarter ended 31 st March, 2018 would have been reduced by Rs. 1842.68 lakhs.	



b.	Type of Audit Qualification : (Qualified Opinion / Disclaimer of Opinion / Adverse Opinion)	Qualified Opinion.
c.	Frequency of qualification : (Whether appeared first time / repetitive / since how long continuing)	Qualification (a) : Repetitive Qualification (b) : Appeared first time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	No provision for interest on account of YTM amounting to Rs. 1842.68 Lakhs has been made during the year on Optionally Convertible Debentures (OCDs) issued to lenders under SPML S4A Scheme, as the management believes that the same is not payable until maturity of such OCD.
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i)	Management's estimation on the impact of audit qualification:	The Statutory Auditors have expressed their inability to comment upon the recoverability/realisability of certain trade receivables amounting to Rs 3,402.74 lakhs as at 31st March, 2018 (31st March 2017: Rs. 11198.02 lakhs) in respect of certain contracts with customers, which are under arbitration. The management, based on the facts of the cases and past precedence is confident to recover / realize the above amounts. Pursuant to adoption of IND AS following the expected credit loss model, Rs 7,795.28 lakhs have been provided out of the gross debtors of Rs 11,198.02 lakhs which are under arbitration.
(ii)	If management is unable to estimate the impact, reasons for the same:	Not applicable.
(iii)	Auditors' Comments on (i) or (ii) above:	Included in details of Auditor's qualifications.
III. Signatories: For MAHESHWARI & ASSOCIATES. Chartered Accountants (FRN 311008E)  Bijay Murmuria Partner Membership No.055788 Place: Kolkata Date: May 23, 2018  For SPML Infra Limited  Subhash Chand Sethi Chairman & Whole-time Director  Sarthak Behuria Chairman Audit Committee  Sujit Kumar Jhunjunwala Chief Financial Officer		