

WIPRO SOLUTIONS CANADA LIMITED**Balance sheet**

(Amount in INR, except share and per share data, unless otherwise stated)

	Sch No.	As at 31 March 2015
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	3	1,119,370,013
Reserves and surplus	4	<u>(7,832,628,609)</u>
		<u>(6,713,258,596)</u>
Non- current liabilities		
Deferred Tax liability		<u>122,873,688</u>
		<u>122,873,688</u>
Current liabilities		
Short Term Borrowings	5	8,580,565,000
Trade payables	6	785,322,467
Other current liabilities	7	75,852,791
Short term provisions	8	<u>48,383,916</u>
		<u>9,490,124,174</u>
TOTAL EQUITY AND LIABILITIES		
		<u><u>2,899,739,266</u></u>
ASSETS		
Non-current assets		
Fixed assets		
-Tangible assets	9	788,248,113
Capital work-in-progress		43,378,497
Long term Loans and advances	10	<u>61,751,095</u>
		<u>893,377,705</u>
Current assets		
Current investments	11	789,750
Trade receivables	12	568,182,480
Cash and bank balances	13	549,562,425
Short-term loans and advances	14	272,759,818
Other Current Assets	15	<u>615,067,088</u>
		<u>2,006,361,561</u>
TOTAL ASSETS		
		<u><u>2,899,739,266</u></u>
Significant accounting policies	2	

The Notes referred to above form an integral part of the Balance Sheet

As per our report of even date attached
for *Appaji & Co.*
Chartered Accountants
Firm Registration number :014147S

For and on behalf of the Board of Directors of
Wipro Solutions Canada Ltd.

Sd/-

CA.K Appaji

Partner

Membership No: 214156

Bangalore: April 2015

Sd/-

MUKESH LODHA

Director

Sd/-

BRIAN ALLATT

Director

WIPRO SOLUTIONS CANADA LIMITED**Statement of Profit and Loss****(Amount in INR, except share and per share data, unless otherwise stated)**

	Sch No.	For the eight months ended 31 March 2015
REVENUE		
Revenue from operations	16	5,891,134,791
Other income	17	1,951,506
Total revenue		5,893,086,297
EXPENSES		
Employee benefits	18	1,931,401,500
Depreciation and amortisation	9	380,554,691
Other expenses	20	2,192,245,133
Finance costs	19	101,160,340
Total expenses		4,605,361,664
Profit before tax		1,287,724,633
Income tax expense - Current tax		341,247,027
Profit for the period		946,477,606
Earning per share (Basic and Diluted)		9,596

Significant accounting policies

2

The Notes referred to above form an integral part of the Statement of Profit and Loss

As per our report of even date attached
for *Appaji & Co.*
Chartered Accountants
Firm Registration number :014147S

For and on behalf of the Board of Directors of
Wipro Solutions Canada Ltd.

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CA.K Appaji

Partner

Membership No: 214156

Bangalore: April 2015

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MUKESH LODHA

Director

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BRIAN ALLATT

Director

WIPRO SOLUTIONS CANADA LIMITED
CASH FLOW STATEMENT
(Amount in INR, except share and per share data, unless otherwise stated)

	For eight months ended March 31, 2015
A. Cash flows from operating activities:	
Profit/(Loss) before tax	1,287,724,633
Adjustments:	
Depreciation and amortization	380,554,691
Unrealised exchange differences - net	745,618,421
Interest on borrowings	101,160,340
Dividend / interest - net	(1,951,506)
(Profit) / Loss on sale of Fixed Assets	2,305,013
Working capital changes :	
Trade receivables, Loans and advances & Others	(1,026,678,748)
Trade payables, Short term provisions & Other current liabilities	151,929,842
Net cash generated from operations	1,640,662,686
Direct taxes (paid)/Refund	(420,251,993)
Net cash generated by operating activities	1,220,410,693
B. Cash flows from investing activities:	
Purchase Consideration paid (net of cash acquired)	(10,119,035,104)
Acquisition of fixed assets (incl. CWIP)	(187,825,956)
Investment in Bonds	(789,750)
Disposal of fixed assets	(2,295,809)
Dividend / interest income received	1,951,506
Net cash used in investing activities	(10,307,995,113)
C. Cash flows from financing activities:	
Proceeds from issuance of shares	1,119,370,013
Interest paid on borrowings	(62,788,168)
Proceeds from borrowings / loans	8,580,565,000
Net cash generated by / (used in) financing activities	9,637,146,845
Net (decrease) / increase in cash and cash equivalents during the period	549,562,425
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period (Refer Note 13)	549,562,425

Significant accounting policies

2

The Notes referred to above form an integral part of the financial statements

As per our report of even date attached
for *Appaji & Co.*
Chartered Accountants
Firm Registration number :014147S

For and on behalf of the Board of Directors of
Wipro Solutions Canada Ltd.

sd/-

CA.K Appaji

Partner

Membership No: 214156

Bangalore: April 2015

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MUKESH LODHA

Director

sd/-

BRIAN ALLATT

Director

WIPRO SOLUTIONS CANADA LTD.
NOTES TO THE FINANCIAL STATEMENTS
(Amount in INR except share and per share data, unless otherwise stated)

1. Company overview

Wipro Solutions Canada Ltd (“the Company”) is a subsidiary of Wipro Technologies Canada Limited incorporated in Edmonton, Alberta, Canada. Wipro Limited, a company incorporated in India, is the ultimate holding company of the Company. On August 15, 2014 Wipro Limited obtained control of Wipro Solutions Canada Limited (earlier ATCO I-Tek Inc.), by acquiring 100% of its share capital for an all cash consideration of INR 11,420 MN (CAD 204 MN).

The company provides services to the ATCO Group. The acquisition will strengthen Wipro’s IT services delivery model in North America and Australia. The company comprises of an applications group that provides business application development, integration, maintenance and enhancement services. The Corporation’s registered office is at 10035-105th Street NW, Edmonton, Alberta, T5J 1C8.

During the year ended 31st March 2015, the Wipro Technologies Canada Limited invested CAD 20 MN in M/s Wipro IT Services Canada Limited. This entity got amalgamated with M/s Wipro Solutions Canada Limited effective 3rd October 2014. Pursuant to this amalgamation, shares issued by M/s Wipro IT Services Canada Limited to the Company were cancelled and fresh shares amounting to CAD 20 MN were issued by M/s Wipro Solutions Canada Limited in lieu of the same. The amalgamation was accounted for using pooling of interest method in accordance with AS 14 – Accounting for amalgamations.

2. Significant accounting policies

i. Basis of preparation of financial statements

The financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP) under the historical cost convention on the accrual basis, except for certain financial instruments which are measured on a fair value basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (‘Act’) read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of Act (to the extent notified and applicable), Accounting Standards (‘AS’) issued by Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.

ii. Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognized in the year in which the estimates are revised and in any future year affected.

iii. Revenue recognition

Services:

The company recognizes revenue when significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured. The method of recognizing the revenues and costs depend on the nature of the services rendered:

A. Time and material contracts

Revenues and costs relating to time and material contracts are recognized as the related services are rendered.

B. Fixed-price contracts

Revenues from fixed-price contracts, including systems development and integration contracts are recognized using the "percentage-of-completion" method. Percentage of completion is determined based on project costs incurred to date as a percentage of total estimated project costs required to complete the project. When total cost estimated exceed revenues in an arrangement, the estimated losses are recognized in the statement of profit and loss in the period in which such losses become probable based on the current contract estimates.

'Unbilled revenues' included in other current assets represent cost and earnings in excess of billings as at the balance sheet date. 'Unearned revenues' included in other current liabilities represent billing in excess of revenue recognized.

Revenue from customer training, support and other services is recognized as the related services are performed.

Revenue from the sale of user licenses for software applications is recognized on transfer of the title in the user license.

C. Maintenance Contracts

Revenue from maintenance contracts is recognized ratably over the period of the contract using the percentage of completion method. When services are performed through an indefinite number of repetitive acts over a specified period of time, revenue is recognized on a straight-line basis over the specified period unless some other method better represents the stage of completion.

In certain projects, a fixed quantum of services or output units is agreed at a fixed price for a fixed term. In such contracts, revenue is recognized with respect to actual output achieved till date as a percentage of total contractual output. Any residual services utilized by the customer are recognized as revenue on completion of the terms.

Products:

Revenue from sale of products is recognized when the significant risks and rewards of ownership has been transferred in accordance with the sale contract. Revenue from product sales is shown gross of excise duty and net of sales tax separately charged and applicable discounts.

Other income

Agency commission is accrued when shipment of consignment is dispatched by the principal.

Interest is recognized using the time proportion method, based on the rates implicit in the transaction.

Dividend income is recognized when the company's right to receive dividend is established.

iv. Fixed Assets and Depreciation

The Company has provided for depreciation using straight line method over the useful life of the assets as prescribed under part C of Schedule II of the Companies Act, 2013 except in the case of following assets which are depreciated based on useful lives estimated by the Management:

Class of asset	Estimated useful life
Buildings	30 – 60 years
Computer including telecom equipment and software (included under plant and machinery)	2 – 7 years
Furniture and fixtures	5 – 6 years
Electrical installations (included under plant and machinery)	5 years
Vehicles	4 years

Freehold land is not depreciated.

Assets under finance lease are amortized over their estimated useful life or the lease term, whichever is lower.

For these classes of assets, based on internal technical assessment the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence the useful lives for these assets are different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

v. Leases

Leases of assets, where the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the lower of the fair value of the leased assets at inception and the present value of minimum lease payments. Lease payments are apportioned between the finance charge and the outstanding liability. The finance charge is allocated to periods during the lease term at a constant periodic rate of interest on the remaining balance of the liability.

Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating leases. Lease rentals in respect of assets taken under operating leases are charged to statement of profit and loss on a straight line basis over the lease term.

In certain arrangements, the Company recognizes revenue from the sale of products given under finance leases. The Company records gross finance receivables, unearned income and the estimated residual value of the leased equipment on consummation of such leases. Unearned income represents the excess of the gross finance lease receivable plus the estimated residual value over the sales price of the equipment. The Company recognizes unearned income as financing revenue over the lease term using the effective interest method.

vi. Investments

Long term investments are stated at cost less other than temporary diminution in the value of such investments, if any. Current investments are valued at lower of cost and fair value determined by category of investment. The fair value is determined using quoted market price/market observable information adjusted for cost of disposal. On disposal of the investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

vii. Foreign currency transactions

The Company is exposed to currency fluctuations on foreign currency transactions. Foreign currency transactions are accounted in the books of account at the exchange rates prevailing on the date of transaction.

Foreign currency transaction

The difference between the rate at which foreign currency transactions are accounted and the rate at which they are realized is recognized in the statement of profit and loss.

Translation of financial statements

The Company is a foreign subsidiary of Wipro Limited and has been treated as a non-integral operating unit for translation. For the purpose of accounts during the period, all income and expenses items are converted at the average rate of exchange applicable for the period. All assets and liabilities are translated at the closing rate on the balance sheet date. The equity share capital, reserves and investment in subsidiaries are carried forward at the rate of exchange prevailing on the transaction date. All resulting exchange difference arising out of year-end conversion has been transferred to Translation Reserve in Reserve and Surplus.

viii. Income tax

The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences that result between the profit offered for income taxes and the profit as per the financial statements by each entity in the Company.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment/substantial enactment date.

Deferred tax assets on timing differences are recognized only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. However, deferred tax assets on the timing differences when unabsorbed depreciation and losses carried forward exist, are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reassessed for the appropriateness of their respective carrying amounts at each balance sheet date.

ix. Earnings per share

The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the year.

The number of shares used in computing diluted earnings per share comprises the weighted average shares considered for deriving basic earnings per share, and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. The number of shares and potentially dilutive equity shares are adjusted for any stock splits and bonus shares issued.

x. Cash flow statement

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

xi. Provisions and contingent liabilities

The Company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognized when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event, based on a reliable estimate of such obligation.

WIPRO SOLUTIONS CANADA LIMITED**Notes to the financial statements (continued)**

(Amount in INR, except share and per share data, unless otherwise stated)

As at
31 March 2015**3 Share capital**

(i) The details of share capital are given below

Authorised, issued, subscribed and paid-up capital - 1,119,370,013
200,000 common shares1,119,370,013

(ii) The following is the reconciliation of number of shares

Opening number of common shares -
Common shares issued during the year 200,000
Closing number of common shares outstanding 200,000

(iii) Details of share holders having more than 5% of the total equity shares of the Company

Name of the Shareholders -

M/s Wipro Technologies Canada Limited

No of Shares 200,000

% of the holding 100%

(iv) Terms & Rights

The company has only one class of common shares. Each shareholder is entitled to one vote per share. In the event of liquidation of the company, the common stockholder will be entitled to receive the remaining assets of the company after distribution of preferential amounts, if any, in proportion to the number of common stock held by the shareholders.

4 Reserves and surplus**General Reserves**At the beginning of the year -
Add - Transfer from Profit and Loss A/c 946,477,604
Less Deductions during the year 9,412,763,657
At the end of the year - A (8,466,286,054)**Translation Reserve**At the beginning of the year -
Add - Movement during the year 633,657,445
At the end of the year - B 633,657,445**Statement of Profit and Loss**At the beginning of the year -
Add - Profit for the year 946,477,604
Less - Transfer to General Reserves 946,477,604
At the end of the year - C -**Total Reserves and Surplus (A+B+C)**(7,832,628,609)

WIPRO SOLUTIONS CANADA LIMITED**Notes to the financial statements (continued)**

(Amount in INR, except share and per share data, unless otherwise stated)

	As at 31 March 2015
5 Short Term Borrowings (Unsecured)	
Loan from Wipro Holdings Hungary	1,225,795,000
Loan from Deutsche Bank	2,451,590,000
Loan from Citibank	2,451,590,000
Loan from HSBC Bank	2,451,590,000
	<u>8,580,565,000</u>
6 Trade payables	
Sundry creditors	161,454,858
Payable to Group Companies	183,970,034
Accrued salaries and benefits	313,553,949
Accrued Expenses	126,343,626
	<u>785,322,467</u>
7 Other current liabilities	
Current maturities of Finance lease obligation	15,958,908
Statutory liabilities	9,442,032
Unearned revenues	7,340,690
Interest accrued and due on Loan from Wipro Holdings Hungary	20,203,406
Interest accrued but not due on short term borrowings	18,168,766
Other Liabilities	4,738,989
	<u>75,852,791</u>
Obligation under finance lease is secured by underlying fixed assets. These obligations are repayable in monthly installments up to 31st December 2015	
8 Short-term provisions	
Provision for tax, net of advance tax	1,972,652
Compensated absences	46,411,264
	<u>48,383,916</u>
10 Long term Loans and advances	
Prepaid Expenses	61,751,095
	<u>61,751,095</u>
11 Current investments <i>(At lower of cost or net realizable value)</i>	
Investments in Bonds (Unquoted)	789,750
	<u>789,750</u>

WIPRO SOLUTIONS CANADA LIMITED**Notes to the financial statements (continued)**

(Amount in INR, except share and per share data, unless otherwise stated)

As at
31 March 2015**12 Trade receivables (unsecured)**

Trade receivables outstanding for a period exceeding six months from the date they are due for payment

- considered good
- considered doubtful

-

8,567,572

8,567,572

(8,567,572)

Less : Provision for doubtful debts

A 0.00

Other receivables

- considered good
- considered doubtful

568,182,480

-

568,182,480

Less : Provision for doubtful debts

B 568,182,480

Total (A+B) 568,182,480**13 Cash and bank balances****Cash and cash equivalents**

Balances with banks

- in current accounts
- in deposit accounts

505,924,123

43,638,302

549,562,425**14 Short-term loans and advances***(Unsecured, considered good)*

Prepaid Expenses

- Receivable from Group Companies
- Others

260,870,552

4,634,825

7,254,441

272,759,818**15 Other Current Assets**

Unbilled services

Receivable from Canadian Utilities Limited *

306,633,570

308,433,518615,067,088

* Receivable from Canadian Utilities Limited on conclusion of working capital adjustments

WIPRO SOLUTIONS CANADA LIMITED
Notes to the financial statements (continued)
(Amount in INR, except share and per share data, unless otherwise stated)

Back to PL

	For the eight months ended 31 March 2015
16 Revenue from operations	
Sale of services	5,891,134,791
	<u>5,891,134,791</u>
17 Other income	
Interest income	1,951,506
	<u>1,951,506</u>
18 Employee benefits	
Salaries, wages and bonus	1,750,070,163
Gratuity and pension	83,198,510
Workmen and Staff welfare	98,132,827
	<u>1,931,401,500</u>
19 Finance costs	
Interest on Loan from Fellow Subsidiaries	101,160,340
	<u>101,160,340</u>
20 Other expenses	
Sub contracting expenses / technical fees / third party application	932,906,598
Staff Recruitment	4,028,589
Travel and conveyance	32,150,075
Communication	125,991,805
Printing & stationery	91,596,882
Insurance	1,701,452
Rent	282,146,754
Rates & Taxes	701,403
Repairs & Maintenance - Buildings	1,183,817
Repairs & Maintenance - Plant & Machinery	570,419,300
Repairs & Maintenance - Others	87,982,672
Legal & Professional charges	25,617,929
Auditor's remuneration	4,809,704
Corporate Guarantee Commission	10,116,396
Loss on sale of Fixed Assets	2,305,013
Net loss on account of foreign exchange fluctuations	4,518,385
Advertisement and sales promotion	2,208,948
Miscellaneous expenses	11,859,411
	<u>2,192,245,133</u>

WIPRO SOLUTIONS CANADA LIMITED
Notes to the financial statements (continued)
(Amount in INR, except share and per share data, unless otherwise stated)

9 Fixed assets

DESCRIPTION	Gross block					Accumulated depreciation				Net block As at 31st March 2015	
	Balance as at 1st April 2014	Additions due to acquisition	Additions after acquisition	Effect of Translation	Disposals	Balance as at 31st March 2015	Effect of Translation	Depreciation for the period	Accumulated depreciation on disposals		Balance as at 31st March 2015
Tangible Assets:											
Buildings	-	89,391,463	707,813	(10,670,475)	5,187,037	74,241,764	(1,433,920)	20,904,430	5,187,037	14,283,473	59,958,291
Plant & Machinery	-	804,494,259	265,008,404	(123,885,599)	-	945,617,064	(33,480,403)	324,525,094	-	291,044,691	654,572,373
Furniture Fixtures	-	96,777,316	205,827	(11,949,313)	701,328	84,332,502	(1,501,813)	17,153,698	692,124	14,959,761	69,372,741
Office Equipment	-	23,365,034	822,868	(2,970,919)	-	21,216,983	(1,099,194)	17,971,469	-	16,872,275	4,344,708
Grand total	-	1,014,028,072	266,744,912	(149,476,306)	5,888,365	1,125,408,313	(37,515,330)	380,554,691	5,879,161	337,160,200	788,248,113

21. Related party transactions

Name	Relation
List of related parties and relationships:	
Wipro Technologies Canada Limited	Holding Company
Wipro Limited	Ultimate Holding Company
Wipro LLC	Fellow Subsidiary
Wipro Promax Holdings Pty Limited	Fellow Subsidiary
Wipro Holdings Hungary	Fellow Subsidiary

The Company had the following transactions with related parties during

	For the year ended March 31, 2015
Subcontracting services	
Wipro Limited	132,955,226
Wipro LLC	13,280,425
Wipro Promax Holdings Pty Limited	9,032,760
	<u>155,268,411</u>
Interest on Loan	
Wipro Holdings Hungary	17,492,894
Wipro Technologies Canada Limited	1,867,244
	<u>19,360,138</u>
Corporate Guarantee Commission	
Wipro Limited	10,116,396
Loan taken during the year	
Wipro Holdings Hungary	1,225,795,000
Wipro Technologies Canada Limited*	441,286,200

* This loan has been fully repaid during the year

The following is the listing of receivables and payables to related parties

	For the year ended March 31, 2015
Payable to :	
Wipro Limited	161,502,812
Wipro LLC	13,032,739
Wipro Promax Holdings Pty Limited	8,208,688
Wipro Technologies Canada Limited	1,225,795
	<u>183,970,034</u>
Loans payable to :	
Wipro Holdings Hungary	1,245,998,406
Receivable from	
Wipro LLC	3,670,918
Wipro Promax Holdings Pty Limited	963,867
	<u>4,634,785</u>

22. Earnings per share

	For the year ended March 31, 2015
Computation of EPS	
Profit / (Loss) for the year as per profit and loss account	946,477,606
Weighted average number of common shares used for computing basic and diluted EPS	98,630
Earnings per share basic and diluted (face value: each)	9,596

23. Finance Lease Obligation

The company has taken equipments from CISCO on Finance Lease, the present value of obligation is disclosed below:

	As at March 31, 2015
Not later than 1 year	15,958,908
Later than 1 year not later than 5 years	-
Later than 5 years	-
Present value of finance lease liability	<u>15,958,908</u>

24. Operating lease

The company is obligated under non-cancellable operating leases for office premises. The total rental expense under non-cancellable operating leases amounted to Rs. 29,786,282 for the year ended March 31, 2015. (2014 - Rs.31,179,734)

Particulars	Year ended March 31 2015
Not later than 1 year	298,567,836
Later than 1 year not later than 5 years	694,772,901
Later than 5 years	60,162,695.24
	<u>1,053,505,446</u>

25. Contingent Liabilities

Contingent Liability not provided for Rs. Nil

26. Capital Commitment

Estimated amount of capital commitments remaining to be executed and not provided for (net of advance) is Rs.Nil(March

27. Segment reporting

The Company neither has more than one business segment nor more than one geographic segment; hence segment reporting

28. Micro, Small and Medium Enterprises, Development Act, 2006

The Company is a foreign company and is not governed by the provisions of Micro, Small and Medium Enterprises

29. As the entity has been acquired during the year, previous year figures are not applicable.

As per our report of even date attached
for *Appaji & Co.*
Chartered Accountants
Firm Registration number :014147S

For and on behalf of the Board of Directors of
Wipro Solutions Canada Ltd.

sd/-

CA.K Appaji
Partner
Membership No: 214156
Bangalore: April 2015

sd/-
MUKESH LOOHA
Director

sd/-
BRIAN ALLATT
Director