

12th February, 2024

BSE Limited
Dept. of Corporate Services,
P. J. Towers, Dalal Street,
Mumbai 400 001

National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051

Scrip Code: 524667

Symbol: SOTL

Dear Sirs,

Sub: Outcome of Board Meeting held on 12th February, 2024

Pursuant to Regulation 30 read with Part A of Schedule III, Regulation 33 and all other applicable regulations, if any, of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today at its Registered Office at 66/67, Nariman Bhavan, Nariman Point, Mumbai 400 021 has approved the Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2023 along with the Limited Review Report of the Statutory Auditors, M/s. G. D. Apte & Company, Chartered Accountants, Mumbai (attached herewith).

The Meeting of the Board of Directors commenced at 11.30 a.m. and concluded at 2.15 p.m.

You are requested to take note of the same and display the same on the notice board for information of the members of the Stock Exchange and public.

Thanking you,

Yours faithfully,
For Savita Oil Technologies Limited



Uday C. Rege
Company Secretary & Chief Legal Officer
(Compliance Officer)



SAVITA OIL TECHNOLOGIES LIMITED
CIN - L24100MH1961PLC012066
66/67, Nariman Bhavan, Nariman Point, Mumbai - 400 021

Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2023

₹ in lakhs

Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year ended
	31.12.2023 (Unaudited)	30.9.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.3.2023 (Audited)
1 Revenue from operations						
a) Gross Sales / Income from Operations	95,326.72	88,169.17	89,828.92	2,74,719.01	2,64,915.68	3,59,457.00
b) Other Operating Income	511.57	714.41	1,027.86	2,034.67	2,566.61	3,586.53
Total revenue from operations	95,838.29	88,883.58	90,856.78	2,76,753.68	2,67,482.29	3,63,043.53
2 Other Income	2,427.61	1,420.04	1,141.36	5,177.81	1,661.12	2,293.86
3 Total Income	98,265.90	90,303.62	91,998.14	2,81,931.49	2,69,143.41	3,65,337.39
4 Expenses						
a) Cost of materials consumed	78,968.52	72,798.97	75,033.17	2,27,942.71	2,03,628.53	2,81,189.37
b) Purchases of stock-in- trade	89.14	450.38	5,610.39	1,028.84	13,900.72	15,525.60
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,664.42)	89.25	(2,401.79)	(3,700.98)	(7,014.79)	(4,269.02)
d) Employee benefits expense	2,273.98	2,048.79	1,865.61	6,458.69	5,988.40	7,841.32
e) Finance cost	980.57	936.99	1,092.78	2,769.52	2,889.55	3,541.49
f) Depreciation and amortisation expense	668.54	493.43	511.86	1,629.84	1,484.47	2,059.48
g) Other Expenses	8,617.09	7,470.73	6,587.29	23,165.97	22,904.15	29,172.74
Total Expenses	88,933.42	84,288.54	88,299.31	2,59,294.59	2,43,781.03	3,35,060.98
5 Profit from operations before exceptional items and tax (3-4)	9,332.48	6,015.08	3,698.83	22,636.90	25,362.38	30,276.41
6 Exceptional Items	-	-	-	-	-	-
7 Profit from ordinary activities before tax (5+6)	9,332.48	6,015.08	3,698.83	22,636.90	25,362.38	30,276.41
8 Tax expense						
a) Current tax	2,199.69	1,409.68	785.68	5,249.05	6,635.84	7,868.96
b) Deferred tax	297.97	(150.52)	43.79	232.94	(200.95)	(157.81)
c) Provision for taxation no longer required	-	-	-	-	-	(4.48)
9 Net profit for the period after tax (7-8)	6,834.82	4,755.92	2,869.36	17,154.91	18,927.49	22,569.74
10 Other comprehensive income						
a) Items that will not be reclassified to profit / (loss)	1.25	1.27	(22.59)	3.78	(43.08)	4.14
b) Income tax on items that will not be reclassified to profit / (loss)	(0.29)	(0.35)	5.68	(0.95)	10.84	(1.04)
11 Total Comprehensive income (9+10)	6,835.78	4,756.84	2,852.45	17,157.74	18,895.25	22,572.84
12 Paid-up equity share capital (Face value of ₹ 2 each)	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01
13 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						1,43,522.94
14 Earning per share ₹ (Basic and Diluted)	9.89	6.88	4.15	24.83	27.39	32.66



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SAVITA OIL TECHNOLOGIES LIMITED

CIN - L24100MH1961PLC012066

66/67, Nariman Bhavan, Nariman Point, Mumbai - 400 021

**Unaudited Standalone Segmentwise Revenue, Results, Segment Assets and Segment Liabilities
For the Quarter and Nine Months ended 31st December, 2023**

	Quarter ended 31.12.2023 (Unaudited)	Quarter ended 30.9.2023 (Unaudited)	Quarter ended 31.12.2022 (Unaudited)	Nine Months ended 31.12.2023 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	₹ in lakhs Year ended 31.3.2023 (Audited)
1 Segment Revenues						
Petroleum Products	96,141.11	87,705.65	90,680.09	2,75,112.62	2,65,276.92	3,60,548.72
Wind Power	407.69	1,735.88	449.82	2,964.62	2,873.47	3,447.55
Other Unallocated	1,717.10	862.09	868.23	3,854.25	993.02	1,341.12
Revenue / Income from Operations	<u>98,265.90</u>	<u>90,303.62</u>	<u>91,998.14</u>	<u>2,81,931.49</u>	<u>2,69,143.41</u>	<u>3,65,337.39</u>
2 Segment Results						
Profit before taxation and Finance Costs for each segment						
Petroleum Products	9,568.95	5,527.16	4,499.37	22,290.04	28,075.75	33,511.17
Wind Power	(6.03)	1,293.33	56.41	1,662.71	1,545.77	1,613.24
Other Unallocated			53.18		(111.59)	
Total	<u>9,562.92</u>	<u>6,820.49</u>	<u>4,608.96</u>	<u>23,952.75</u>	<u>29,509.93</u>	<u>35,124.41</u>
Less: i) Finance Costs	980.57	936.99	1,092.78	2,769.52	2,889.55	3,541.49
ii) Un-allocable expenditure net off un-allocable income	<u>(750.13)</u>	<u>(131.58)</u>	<u>(182.65)</u>	<u>(1,453.67)</u>	<u>1,258.00</u>	<u>1,306.51</u>
Total Profit before tax	<u>9,332.48</u>	<u>6,015.08</u>	<u>3,698.83</u>	<u>22,636.90</u>	<u>25,362.38</u>	<u>30,276.41</u>
3 Segment Assets						
Petroleum Products	2,13,392.80	1,86,790.07	1,83,429.54	2,13,392.80	1,83,429.54	1,82,167.05
Wind Power	6,414.36	7,276.29	7,503.92	6,414.36	7,503.92	7,297.97
Unallocated	42,513.77	44,538.27	33,203.56	42,513.77	33,203.56	36,904.07
Total	<u>2,62,320.93</u>	<u>2,38,604.63</u>	<u>2,24,137.02</u>	<u>2,62,320.93</u>	<u>2,24,137.02</u>	<u>2,26,369.09</u>
4 Segment Liabilities						
Petroleum Products	1,01,508.19	84,992.55	80,450.16	1,01,508.19	80,450.16	79,840.15
Wind Power	608.00	541.80	600.97	608.00	600.97	433.18
Unallocated	906.08	607.39	1,858.51	906.08	1,858.51	1,190.81
Total	<u>1,03,022.27</u>	<u>86,141.74</u>	<u>82,909.64</u>	<u>1,03,022.27</u>	<u>82,909.64</u>	<u>81,464.14</u>

Notes :

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The format for the above unaudited standalone quarterly results is in accordance with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Monday, 12th February, 2024.
- Savita Polymers Limited (SPL), a wholly owned subsidiary of the Company, was amalgamated with the Company vide order of The National Company Law Tribunal (NCLT) dated 8th May, 2023 approving the amalgamation with effect from 1st April 2022. Consequently, the Company has restated figures of standalone financials in respect of previous reporting periods.
- Savita Greentec Limited (SGL), a wholly owned subsidiary of the Company was incorporated on 3rd October, 2022. SGL is yet to commence its business operations.
- Previous quarter's / year's figures have been regrouped / rearranged wherever necessary to conform to those of current quarter / year classification.

Mumbai
12th February, 2024



For Savita Oil Technologies Limited

G. N. Mehra

G. N. Mehra

Chairman and Managing Director
(DIN:00296615)



Independent Auditor's Review Report on the Quarterly and Nine months ended Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors of
SAVITA OIL TECHNOLOGIES LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **SAVITA OIL TECHNOLOGIES LIMITED** ("the Company") for the quarter and period ended December 31, 2023 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the company's Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

2. 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 Statement is 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. As mentioned in Note no 4 to the statement, The comparatives for the previous periods have been restated by the Management of the Company, pursuant to scheme of arrangement between Savita Polymers Limited (SPL) and the Company, which became effective from April 01, 2022, being appointed date of merger, by including the financial statements of SPL which were reviewed and audited by other auditor, M/s Gokhale & Sathe, Chartered Accountants, Mumbai for the Quarter and period ended December 22 and for the year ended March 31, 2023 respectively and by giving such adjustments and effects as are required by the scheme of Arrangement. We have relied on the review report for Quarter

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ended and the period ended December 22 and audit report and for the year ended March 31, 2023 of the other auditors for giving effect of merger in the books of the company. Our conclusion is not modified in respect of these matters.

For G. D. Apte & Co.

Chartered Accountants

Firm registration number: 100515W



Mayuresh V. Zele

Partner

Membership No: 150027

UDIN : 24150027BKGDKK4431

Place : Mumbai

Date : February 12, 2024



SAVITA OIL TECHNOLOGIES LIMITED

CIN - L24100MH1961PLC012066

66/67, Nariman Bhavan, Nariman Point, Mumbai - 400 021

Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2023

₹ in lakhs

Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year ended
	31.12.2023 (Unaudited)	30.9.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.3.2023 (Audited)
1 Revenue from operations						
a) Gross Sales / Income from Operations	95,326.72	88,169.17	89,828.92	2,74,719.01	2,64,915.68	3,59,457.00
b) Other Operating Income	511.57	714.41	1,027.86	2,034.67	2,566.61	3,586.53
Total revenue from operations	95,838.29	88,883.58	90,856.78	2,76,753.68	2,67,482.29	3,63,043.53
2 Other Income	2,345.43	1,361.16	1,141.36	5,036.75	1,661.12	2,293.86
3 Total Income	98,183.72	90,244.74	91,998.14	2,81,790.43	2,69,143.41	3,65,337.39
4 Expenses						
a) Cost of materials consumed	78,968.52	72,798.97	75,033.17	2,27,942.71	2,03,628.53	2,81,189.37
b) Purchases of stock-in- trade	89.14	450.38	5,610.39	1,028.84	13,900.72	15,525.60
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,664.42)	89.25	(2,401.79)	(3,700.98)	(7,014.79)	(4,269.02)
d) Employee benefits expense	2,274.00	2,048.79	1,865.61	6,458.71	5,988.40	7,841.32
e) Finance cost	980.57	936.99	1,092.78	2,769.52	2,889.55	3,541.49
f) Depreciation and amortisation expense	683.86	493.43	511.86	1,645.16	1,484.47	2,059.48
g) Other Expenses	8,618.88	7,470.78	6,587.29	23,167.81	22,904.15	29,172.74
Total Expenses	88,950.55	84,288.59	88,299.31	2,59,311.77	2,43,781.03	3,35,060.98
5 Profit from operations before exceptional items and tax (3-4)	9,233.17	5,956.15	3,698.83	22,478.66	25,362.38	30,276.41
6 Exceptional Items	-	-	-	-	-	-
7 Profit from ordinary activities before tax (5+6)	9,233.17	5,956.15	3,698.83	22,478.66	25,362.38	30,276.41
8 Tax expense						
a) Current tax	2,199.69	1,409.68	785.68	5,249.05	6,635.84	7,868.96
b) Deferred tax	297.97	(150.52)	43.79	232.94	(200.95)	(157.81)
c) Provision for taxation no longer required	-	-	-	-	-	(4.48)
9 Net profit for the period after tax (7-8)	6,735.51	4,696.99	2,869.36	16,996.67	18,927.49	22,569.74
10 Other comprehensive income						
a) Items that will not be reclassified to profit / (loss)	1.25	1.27	(22.59)	3.78	(43.08)	4.14
b) Income tax on items that will not be reclassified to profit / (loss)	(0.29)	(0.35)	5.68	(0.95)	10.84	(1.04)
11 Total Comprehensive income (9+10)	6,736.47	4,697.91	2,852.45	16,999.50	18,895.25	22,572.84
12 Paid-up equity share capital (Face value of ₹ 2 each)	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01	1,382.01
13 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						1,43,522.94
14 Earning per share ₹ (Basic and Diluted)	9.75	6.80	4.15	24.60	27.39	32.66



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SAVITA OIL TECHNOLOGIES LIMITED

CIN - L24100MH1961PLC012066

66/67, Nariman Bhavan, Nariman Point, Mumbai - 400 021

**Unaudited Consolidated Segmentwise Revenue, Results, Segment Assets and Segment Liabilities
For the Quarter and Nine Months ended 31st December, 2023**

	Quarter ended 31.12.2023 (Unaudited)	Quarter ended 30.9.2023 (Unaudited)	Quarter ended 31.12.2022 (Unaudited)	Nine Months ended 31.12.2023 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	₹ in lakhs Year ended 31.3.2023 (Audited)
1 Segment Revenues						
Petroleum Products	96,141.11	87,705.65	90,680.09	2,75,112.62	2,65,276.92	3,60,548.72
Wind Power	407.69	1,735.88	449.82	2,964.62	2,873.47	3,447.55
Other Unallocated	1,634.92	803.21	868.23	3,713.19	993.02	1,341.12
Inter segment revenue	-	-	-	-	-	-
Revenue / Income from Operations	<u>98,183.72</u>	<u>90,244.74</u>	<u>91,998.14</u>	<u>2,81,790.43</u>	<u>2,69,143.41</u>	<u>3,65,337.39</u>
2 Segment Results						
Profit before taxation and Finance Costs for each segment						
Petroleum Products	9,486.77	5,468.28	4,499.37	22,148.98	28,075.75	33,511.17
Wind Power	(6.03)	1,293.33	56.41	1,662.71	1,545.77	1,613.24
Unallocated	(17.13)	(0.05)	53.18	(17.18)	(111.59)	-
Total	<u>9,463.61</u>	<u>6,761.56</u>	<u>4,608.96</u>	<u>23,794.51</u>	<u>29,509.93</u>	<u>35,124.41</u>
Less: i) Finance Costs	980.57	936.99	1,092.78	2,769.52	2,889.55	3,541.49
ii) Un-allocable expenditure net off un-allocable income	<u>(750.13)</u>	<u>(131.58)</u>	<u>(182.65)</u>	<u>(1,453.67)</u>	<u>1,258.00</u>	<u>1,306.51</u>
Total Profit before tax	<u>9,233.17</u>	<u>5,956.15</u>	<u>3,698.83</u>	<u>22,478.66</u>	<u>25,362.38</u>	<u>30,276.41</u>
3 Segment Assets						
Petroleum Products	2,13,392.80	1,86,790.07	1,83,429.54	2,13,392.80	1,83,429.54	1,82,167.05
Wind Power	6,414.36	7,276.29	7,503.92	6,414.36	7,503.92	7,297.97
Unallocated	42,368.79	44,485.37	33,203.56	42,368.79	33,203.56	36,904.59
Total	<u>2,62,175.95</u>	<u>2,38,551.73</u>	<u>2,24,137.02</u>	<u>2,62,175.95</u>	<u>2,24,137.02</u>	<u>2,26,369.61</u>
4 Segment Liabilities						
Petroleum Products	1,01,508.19	84,992.55	80,450.16	1,01,508.19	80,450.16	79,840.15
Wind Power	608.00	541.80	600.97	608.00	600.97	433.18
Unallocated	919.34	613.42	1,858.51	919.34	1,858.51	1,191.33
Total	<u>1,03,035.53</u>	<u>86,147.77</u>	<u>82,909.64</u>	<u>1,03,035.53</u>	<u>82,909.64</u>	<u>81,464.66</u>

Notes :

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The format for the above unaudited consolidated quarterly results is in accordance with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Monday, 12th February, 2024.
- Savita Polymers Limited (SPL), a wholly owned subsidiary of the Company, was amalgamated with the Company vide order of The National Company Law Tribunal (NCLT) dated 8th May, 2023 approving the amalgamation with effect from 1st April 2022. Consequently, the Company has restated figures of consolidated financials in respect of previous reporting periods.
- Savita Greentec Limited (SGL), a wholly owned subsidiary of the Company was incorporated on 3rd October, 2022. SGL is yet to commence its business operations.
- Previous quarter's / year's figures have been regrouped / rearranged wherever necessary to conform to those of current quarter / year classification.



For Savita Oil Technologies Limited

G. N. Mehra

Chairman and Managing Director
(DIN:00296615)

Mumbai
12th February, 2024



Independent Auditor's Review Report on the Quarterly and Nine months ended Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors of
SAVITA OIL TECHNOLOGIES LIMITED**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **SAVITA OIL TECHNOLOGIES LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and period ended December 31, 2023 (the "Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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 Statement is 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.
3. The Statement includes the results of its wholly owned subsidiary company, namely Savita Greentec Limited, in so far as they relate to the consolidated results in the statement.

Review Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration of the review report of other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.
5. As mentioned in Note no 4 to the statement, the comparatives for the previous periods have been restated by the Management of the Company, pursuant to scheme of arrangement between Savita Polymers Limited (SPL) and the Company which became effective from April 01, 2022 being appointed date of merger. Our conclusion is not modified in respect of these matters.

**For G. D. Apte & Co.
Chartered Accountants**

Firm registration number: 100515W



**Mayuresh V. Zele
Partner**

Membership No: 150027

UDIN : 24150027BKGDKL2103

Place : Mumbai

Date : February 12, 2024



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