



# WILLIAMSON MAGOR & CO. LIMITED

Corporate Identity Number (CIN) : L01132WB1949PLC017715

REGISTERED OFFICE : FOUR MANGOE LANE, SURENDRA MOHAN GHOSH SARANI, KOLKATA - 700 001

TELEPHONE : 033-2210-1221, 2243-5391, 2248-9434, 2248-9435, FAX : 91-33-2248-3683 / 8114 / 6265

E-mail : administrator@wmg.co.in, Website : www.wmtea.com

26.09.2019

The Secretary,  
Bombay Stock Exchange Ltd.,  
P.J. Towers, Dalal Street,  
MUMBAI-400 001.  
**Scrip Code: 519224**

Dear Sir,

**REVISED UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30.06.2019**

With reference to your email dated 20.09.2019 please find enclosed Revised Unaudited Financial Result (Standalone & Consolidated) for the quarter ended 30.06.2019 which is in accordance with NBFC (Division III) format of Companies Act, 2013 and also number of column of the result as per SEBI Regulations.

Further as per Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 issued by the SEBI, the Company has opted to avail exemption for submission of Ind AS compliant Financial Result for the quarter ended 31<sup>st</sup> March, 2019 and previous year ended 31<sup>st</sup> March, 2019

Please acknowledge the receipt.

Yours faithfully,  
WILLIAMSON MAGOR & CO. LIMITED

(ADITI DAGA)

COMPANY SECRETARY

Encl: as above

**WILLIAMSON MAGOR & CO. LIMITED**

CIN:L01132WB1949PLC017715

Registered Office: Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001

Telephone No. : 033-22101221, 2243-5391, 2248-9434, 2248-9435, Fax: 033-2248-3683/8114/6265

E-mail: administrator@mcleodrussel.com, Website: www.wmtea.com

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019**

(Rs. In Thousands)

Particulars	Quarter Ended	
	30th June, 2019 (Unaudited)	30th June, 2018 (Unaudited)
<b>INCOME</b>		
<b>Revenue from Operations</b>		
Interest Income	1,02,000.50	1,02,367.97
Rental Income	5,025.52	4,297.66
Other Consultancy Charges	4,392.00	4,392.00
Maintenance Income	3,381.30	3,383.55
<b>Total Revenue from Operations</b>	<b>1,14,799.32</b>	<b>1,14,441.18</b>
<b>Other Income</b>	<b>79,509.41</b>	<b>8,201.64</b>
<b>TOTAL INCOME</b>	<b>1,94,308.73</b>	<b>1,22,642.82</b>
<b>EXPENSES</b>		
Finance Costs	2,55,783.67	2,43,168.99
Employee Benefits Expense	979.65	1,439.09
Depreciation Expense	131.17	155.02
Other Expenses	3,990.34	11,157.81
<b>TOTAL EXPENSES</b>	<b>2,60,884.83</b>	<b>2,55,920.91</b>
<b>Profit/(Loss) before Tax (III-IV)</b>	<b>(66,576.10)</b>	<b>(1,33,278.09)</b>
<b>Tax Expense</b>		
Current Tax	-	-
Deferred Tax	-	-
<b>Profit after Tax for the period</b>	<b>(66,576.10)</b>	<b>(1,33,278.09)</b>
<b>Other Comprehensive Income:</b>		
i. Items that will not be reclassified to Profit or Loss		
- Changes in fair value of FVOCI Equity Instruments	(8,70,005.38)	(6,11,019.66)
<b>Total Other Comprehensive Income</b>	<b>(8,70,005.38)</b>	<b>(6,11,019.66)</b>
<b>Total Comprehensive Income for the year</b>	<b>(9,36,581.48)</b>	<b>(7,44,297.75)</b>
Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564.00	1,09,564.00
<b>Earnings per Equity Share(Basic and Diluted) (in Rs.) (not annualised)</b>	<b>(6.08)</b>	<b>(12.16)</b>
(Par Value Rs. 10/- per Equity Share)		

See Accompanying Notes to the Financial Results





## Notes

- 1 The Company has adopted Indian Accounting Standards (IND AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Indian Accounting Standards Rules, 2015 (as amended) from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as "the Previous GAAP").  
There is a possibility that these financial results for current and previous period may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of Ind AS permitted under Ind AS 101 which may arise upon finalization of the financial statements for the year ending on 31st March, 2020 prepared under Ind AS.
- 2 As permitted under Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by the SEBI, the Company has opted to avail exemption for submission of Ind AS compliant financial results for the quarter ended 31st March, 2019 and previous year ended 31st March, 2019.
- 3 Reconciliation of results between previous GAAP and Ind AS is as follows:

Particulars	Quarter Ended 30th June, 2018
	(Rs. In Thousands)
Net Profit/(Loss) after tax as per Previous GAAP	(1,36,809.43)
Interest Expenses recognition using EIR method on financial liabilities at amortised cost	3,531.34
Net Profit/(Loss) after tax as per Ind AS	(-)1,33,278.09
Other Comprehensive Income	(-)6,11,019.66
Total Comprehensive Income as per Ind AS	(-)7,44,297.75

- 4 The Company's financial performance has been adversely affected due to external factors beyond the control of the Company. The Company has incurred losses during the quarter ended 30th June, 2019 and there have been defaults in payment obligations to lenders towards principal and interest including statutory authorities. The liquidity issues faced by the Company are being discussed with the lenders. The Management is confident that with the Lender's support and various other measures, the Company will be able to generate sufficient cash flows through profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, the financial results have been prepared on a going concern basis.
- 5 The Management has not recognised any deferred tax assets for the quarter ended 30th June, 2019 on prudent basis.
- 6 In keeping with the directives given by the Reserve Bank of India (RBI) from time to time in the past, the Company had filed an application in the financial year 2015-16 with RBI to register itself as a Systematically Important Core Investment Company (CCI-ND-SI) in order to avail, inter-alia, exemption from complying with the stipulated Concentration of Investment/ Exposure norms etc and submitted necessary details required by RBI during the financial year 2017-18 in this regard. The matter is under consideration of RBI.
- 7 During the quarter ended 30th June, 2019, the Joint Lenders have invoked guarantee given by the Company by way of sale of pledged 14,00,000 equity shares of Eveready Industries India Limited and 8,05,570 equity shares of McLeod Russel India Limited. In absence of adequate information from the lenders, the management has decided to do necessary adjustments arising on such invocation in the subsequent period.
- 8 The Company is registered as a Non Banking Financial Company and is primarily engaged in holding shares in its group companies in India. The Company is a single segment entity as envisaged in Ind AS-108 on "Operating Segments".
- 9 The financial results of the Company for the quarter ended 30th June, 2019 have been prepared after considering the prudential norms as applicable to Non- Banking Financial Companies.
- 10 The foregoing Statement setting out Unaudited Financial Results for the quarter ended 30th June, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th September, 2019.
- 11 The Statutory Auditors of the Company have carried out the Limited Review for the quarter ended 30th June, 2019. The Ind AS compliant financial results pertaining to the corresponding quarter ended 30th June, 2018 have not been subjected to limited review or audit. However, the Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 12 Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

Date: 13th September, 2019  
Place: Kolkata



By Order of the Board  
For Williamson Magor & Co. Limited

  
(Aditya Khaitan)  
Chairman  
DIN- 00023788

**WILLIAMSON MAGOR & CO. LIMITED**

CIN:L01132WB1949PLC017715

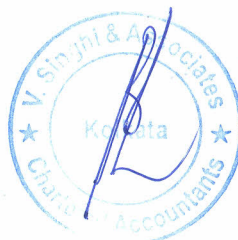
Registered Office: Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001

Telephone No. : 033-22101221, 2243-5391, 2248-9434, 2248-9435, Fax: 033-2248-3683/8114/6265

E-mail: administrator@mcleodrussel.com, Website: www.wmtea.com

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019**

Particulars	(Rs. In Thousands)	
	Quarter Ended	
	30th June, 2019 (Unaudited)	30th June, 2018 (Unaudited)
<b>INCOME</b>		
<b>Revenue from Operations</b>		
Interest Income	1,02,000.50	1,02,367.97
Rental Income	5,025.52	4,297.66
Other Consultancy Charges	4,392.00	4,392.00
Maintenance Income	3,381.30	3,383.55
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<b>Other Income</b>	<b>79,509.41</b>	<b>8,201.64</b>
<b>TOTAL INCOME</b>	<b>1,94,308.73</b>	<b>1,22,642.82</b>
<b>EXPENSES</b>		
Finance Costs	2,55,783.67	2,43,168.99
Employee Benefits Expense	979.65	1,439.09
Depreciation Expense	132.77	156.62
Other Expenses	3,995.93	11,163.40
<b>TOTAL EXPENSES</b>	<b>2,60,892.02</b>	<b>2,55,928.10</b>
<b>Profit/(Loss) before Tax (III-IV)</b>	<b>(66,583.29)</b>	<b>(1,33,285.28)</b>
<b>Tax Expense</b>		
Current Tax	-	-
Deferred Tax	-	-
<b>Profit/(Loss) after Tax but before Share of Profit/(Loss) of Associates</b>	<b>(66,583.29)</b>	<b>(1,33,285.28)</b>
<b>Share of Profit/(Loss) of Associates</b>	<b>(47,683.01)</b>	<b>28,052.69</b>
<b>Profit/(Loss) after Tax for the period</b>	<b>(1,14,266.30)</b>	<b>(1,05,232.59)</b>
<b>Other Comprehensive Income:</b>		
i. Items that will not be reclassified to Profit or Loss		
- Changes in fair value of FVOCI Equity Instruments	(8,70,005.38)	(6,11,019.66)
<b>Total Other Comprehensive Income</b>	<b>(8,70,005.38)</b>	<b>(6,11,019.66)</b>
<b>Total Comprehensive Income for the year</b>	<b>(9,84,271.68)</b>	<b>(7,16,252.25)</b>
Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564.00	1,09,564.00
<b>Earnings per Equity Share(Basic and Diluted) (in Rs.) (not annualised)</b>	<b>(10.43)</b>	<b>(9.60)</b>
(Par Value Rs. 10/- per Equity Share)		





## Notes

- 1 The Investing Company has adopted Indian Accounting Standards (IND AS) notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Indian Accounting Standards Rules, 2015 (as amended) from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as "the Previous GAAP").  
There is a possibility that these financial results for current and previous period may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of Ind AS permitted under Ind AS 101 which may arise upon finalization of the financial statements for the year ending on 31st March, 2020 prepared under Ind AS.
- 2 As permitted under Circular No. Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by the SEBI, the Investing Company has opted to avail exemption for submission of Ind AS compliant financial results for the quarter ended 31st March, 2019 and previous year ended 31st March, 2019.
- 3 The Investing Company's financial performance has been adversely affected due to external factors beyond the control of the Investing Company. The Company has incurred losses during the quarter ended 30th June, 2019 and there have been defaults in payment obligations to lenders towards principal and interest including statutory authorities. The liquidity issues faced by the Investing Company are being discussed with the lenders. The Management is confident that with the Lender's support and various other measures, the Investing Company will be able to generate sufficient cash flows through profitable operations improving its net working capital position to discharge its short term and long term liabilities. Hence, the financial results have been prepared on a going concern basis.
- 4 The Investing Company has not recognised any deferred tax assets for the quarter ended 30th June, 2019 on prudent basis.
- 5 In keeping with the directives given by the Reserve Bank of India (RBI) from time to time in the past, the Investing Company had filed an application in the financial year 2015-16 with RBI to register itself as a Systematically Important Core Investment Company (CCI-ND-SI) in order to avail, inter-alia, exemption from complying with the stipulated Concentration of Investment/ Exposure norms etc and submitted necessary details required by RBI during the financial year 2017-18 in this regard. The matter is under consideration of RBI.
- 6 During the quarter ended 30th June, 2019, the Joint Lenders have invoked guarantee given by the Investing Company by way of sale of pledged 14,00,000 equity shares of Eveready Industries India Limited and 8,05,570 equity shares of McLeod Russel India Limited. In absence of adequate information from the lenders, the management has decided to do necessary adjustments arising on such invocation in the subsequent period.
- 7 The Investing Company is registered as a Non Banking Financial Company and is primarily engaged in holding shares in its group companies in India. The Company is a single segment entity as envisaged in Ind AS-108 on "Operating Segments".
- 8 The consolidated financial results of the Investing Company for the quarter ended 30th June, 2019 have been prepared after considering the prudential norms as applicable to Non- Banking Financial Companies.
- 9 The foregoing Statement setting out Unaudited Financial Results for the quarter ended 30th June, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th September, 2019.
- 10 The Statutory Auditors of the Investing Company have carried out the Limited Review for the quarter ended 30th June, 2019. The Ind AS compliant financial results pertaining to the corresponding quarter ended 30th June, 2018 have not been subjected to limited review or audit. However, the Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 11 Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

Date: 13th September, 2019  
Place: Kolkata



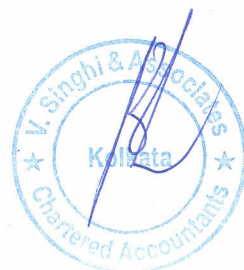
By Order of the Board  
For Williamson Magor & Co. Limited

  
(Aditya Khaitan)  
Chairman  
DIN- 00023788

**Independent Auditors' Review Report on the Unaudited Standalone  
Financial Results for the quarter ended 30<sup>th</sup> June, 2019**

**To The Board of Directors**  
**WILLIAMSON MAGOR & CO. LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Ind AS Standalone Financial Results of **WILLIAMSON MAGOR & CO. LIMITED** ("the Company") for the quarter ended 30<sup>th</sup> June, 2019 ("the statement") being submitted by the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2019 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the Circulars").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





4. Based on our review conducted and procedures performed as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material uncertainty related to Going Concern

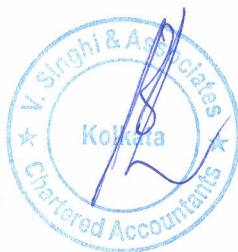
We draw attention to note 4 to the statement, the Company has incurred net loss of Rs. 66,576.10 thousands during the quarter ended June 30, 2019 and unable to meet its financial commitments/covenants to lenders and statutory authorities. These events and conditions indicate a material uncertainty which cast a significant doubt on the Company's ability to continue as a going concern.

Our conclusion is not modified in respect of the above matters.

6. i) We draw attention to note 1 to the statement that the Company has adopted Ind AS for the period commencing from 1<sup>st</sup> April, 2019 and accordingly, the Statement has been prepared by the Company's Management in accordance with Ind AS.

ii) We were neither engaged to review, nor we have reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter ended on 30<sup>th</sup> June, 2018 and accordingly, we do not express any conclusion on the results in the statement for the quarter ended 30<sup>th</sup> June, 2018. As set out in Note 11 to the statement, these figures have been prepared by the Management.

For **V. SINGHI & ASSOCIATES**  
**Chartered Accountants**  
**Firm Registration No.: 311017E**



**Place:** Kolkata

**Date:** 13<sup>th</sup> September, 2019

**(V. K. SINGHI)**  
**Partner**

**Membership No. 050051**  
**UDIN: 19050051AAAAFT9449**

**Independent Auditors' Review Report on the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2019**

**To The Board of Directors**  
**WILLIAMSON MAGOR & CO. LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **WILLIAMSON MAGOR & CO. LIMITED** ("the Investment Company") and its associate companies and its jointly controlled entity, for the quarter ended 30th June, 2019 ("the statement") being submitted by the Investment Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2019 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the Circulars").
2. This Statement, which is the responsibility of the Investment Company's Management and approved by the Investment Company's Board of Directors, is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.





4. Based on our review conducted and procedures performed as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material uncertainty related to Going Concern

We draw attention to note 3 to the statement, the Investing Company has incurred net loss of Rs. 66,576.10 thousands during the quarter ended June 30, 2019 and unable to meet its financial commitments/covenants to lenders and statutory authorities. These events and conditions indicate a material uncertainty which cast a significant doubt on the Company's ability to continue as a going concern.

Our conclusion is not modified in respect of the above matter.

6. The Statement includes the results of the following entities:

Associate

- Eveready Industries India Limited
- Kilburn Engineering Limited
- Williamson Financial Services Limited
- Majerhat Estates & Developers Limited

Jointly controlled entity

- D1 Williamson Magor Bio Fuel Limited

7. We draw attention to the following matters:

- i) The statement include the Investing Company's share of Net Profit of Rs. 15,507.88 thousand for the quarter ended 30th June, 2019, in respect of an associate, whose information have not been reviewed by us and the financial results/information reviewed by other auditors who expressed disclaimer conclusion on the on the financial results of the associate for the quarter ended 30<sup>th</sup> June, 2019.



- ii) The statement include the Investing Company's share of Net Loss of Rs. 9,253.39 thousand for the quarter ended 30th June, 2019, in respect of an associate, whose information have been reviewed by us. We draw attention to the preparation of financial results on going concern basis expressing qualified conclusion on the financial results of the associate for the quarter ended 30<sup>th</sup> June, 2019.
- iii) The consolidated financial results include the Investing Company's share of Net Loss of Rs. 53,930 thousand for the quarter ended 30th June, 2019 in respect of an associate, whose information have been reviewed by other auditors. The other auditors have drawn attention to the preparation of financial results on going concern basis of the associate for the quarter ended 30<sup>th</sup> June, 2019.
- iv) The consolidated financial results include the Investing Company's share of Net Loss of Rs. 7.50 thousand, for the quarter ended 30th June, 2019 in respect of an associate, whose information have not been reviewed by their auditors. These Financial Statements have been certified by the management of the associate company and provided to us by the Investing Company's Management. According to the information and explanations given to us by the Investing Company's Management, these financial information are not material to the Investing Company.
- v) We did not review the interim financial information in respect of one jointly controlled entity included in the consolidated unaudited financial results, whose interim financial information reflect total revenue of Rs. Nil, total net loss after tax of Rs. 7.19 thousand and total comprehensive loss of Rs. 7.19 thousand for the quarter ended 30<sup>th</sup> June, 2019 as considered in the consolidated financial results. These Financial Statements have been certified by the management of the associate company and provided to us by the Investing Company's Management. According to the information and explanations given to us by the Investing Company's Management, these financial information are not material to the Investing Company.

Our conclusion is not modified in respect of the above matters.





8. i) We draw attention to note 1 to the statement that the Investing Company has adopted Ind AS for the period commencing from 1<sup>st</sup> April, 2019 and accordingly, the Statement has been prepared by the Company's Management in accordance with Ind AS.

ii) We were neither engaged to review, nor we have reviewed the comparative figures and accordingly, we do not express any conclusion on the results in the statement for the quarter ended 30<sup>th</sup> June, 2018. As set out in Note 11 to the statement, these figures have been prepared by the Management.

For **V. SINGHI & ASSOCIATES**  
**Chartered Accountants**  
**Firm Registration No.: 311017E**



  
**(V. K. SINGHI)**  
**Partner**

**Place:** Kolkata

**Date:** 13<sup>th</sup> September, 2019

**Membership No. 050051**  
**UDIN: 19050051AAAAFU5034**