

SL/BSE/NSE/17

23rd May, 2017

The Manager, Listing Department, National Stock Exchange of India Ltd., 'Exchange Plaza' C-1 , Block G, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051.	Dy. General Manager, Department of Corporate Services, BSE LIMITED, First Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001.
cmist@nse.co.in	Corp.compliance@bseindia.com
Security ID: SUBROS	Security ID: SUBROS

Dear Sir,

Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to submit the Standalone & Consolidated Audited Financial Results for the year ended 31st March, 2017 duly reviewed by the Auditors and approved by the Board of Directors in their meeting held on 23rd May, 2017.

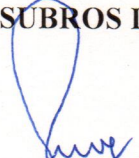
Further, the Board has recommended a Dividend of Rs. 0.50/- per share on paid-up equity capital of the Company for the financial year 2016-17.

It has also been decided that the Register of Members shall remain closed from 9th September, 2017 to 18th September, 2017 (both day inclusive) for the purpose of Dividend and the Annual General Meeting of the Company which shall be held on Monday 18th September, 2017.

Kindly take the same on record.

Thanking you,

Yours faithfully,
SUBROS LIMITED


Rakesh Arora
Company Secretary



Subros Limited

CIN :- L74899DL1985PLC020134

**Corporate &
Regd. Office
Noida
Works
Manesar Unit
Pune Unit**

: LGF, World Trade Centre, Barakhamba Lane, New Delhi-110 001 (India)
Phone : 011-23414946-49 Fax : 011-23414945 Website : www.subros.com
: B-188 & C-51, Phase-II, Noida - 201304, P.O. NEPZ, Distt. Gautambudh Nagar (U.P.) (India)
Phone : 0120-2562226, 2460135 Fax : 0120-2562783
: Plot No. 395/396, Sector - 8, IMT Manesar, Gurgaon - 122051 (Haryana)
Phone : 0124 - 2291764 (30 Lines) Fax : 0124 - 2291835
: B 8&9, MIDC-Chakan Industrial Area, (Chakan-Talegaon Road), Chakan, Pune-410501
Phone : 02135 - 663131 Fax : 02135 - 663140

SUBROS LIMITED

REGD. OFFICE : LGF, WORLD TRADE CENTRE, BARAKHAMBA LANE, NEW DELHI-110001

CIN :- L74899DL1985PLC020134; www.subros.com ; Email:rakesh.arora@subros.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED/AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2017

(Rs. in Lakhs)

S. No.	PARTICULARS	STANDALONE			STANDALONE		CONSOLIDATED	
		QUARTER ENDED			YEAR ENDED		YEAR ENDED	
		31-03-2017 (UNAUDITED)	31-12-2016 (UNAUDITED)	31-03-2016 (UNAUDITED)	31-03-2017 (AUDITED)	31-03-2016 (AUDITED)	31-03-2017 (AUDITED)	31-03-2016 (AUDITED)
1	Income from Operations							
(a)	Gross Sales (Inclusive of Excise Duty)	47207	41726	40785	175134	147964	175134	147963
(b)	Less: Excise Duty	5833	4732	4896	20636	17671	20636	17671
(c)	Net Sales/ Income from Operations	41374	36994	35889	154498	130293	154498	130292
(d)	Other Operating Income	97	296	111	448	397	854	780
	Total Income from Operations (Net)	41471	37290	36000	154946	130690	155352	131072
2	Expenses:							
a)	Cost of Materials consumed	28104	25079	23993	107090	88398	107090	88398
b)	Purchases of stock-in-trade	0	-	-	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	257	322	449	(402)	(63)	(402)	(63)
d)	Employee benefits expense	4002	3939	3514	15386	13099	15666	13371
e)	Depreciation and amortisation expense	2185	2101	2254	8791	8636	8799	8651
f)	Other expenses	4552	3763	4004	16167	14046	16297	14155
	Total Expenses	39100	35204	34214	147032	124116	147450	124512
3	Profit from operations before other income, finance costs and exceptional items(1-2)	2371	2086	1786	7914	6574	7902	6560
4	Other Income	25	(42)	100	330	243	333	251
5	Profit from ordinary activities before finance costs and exceptional items(3+4)	2396	2044	1886	8244	6817	8235	6811
6	Finance Costs	1118	1045	1018	4222	4172	4222	4172
7	Profit from ordinary activities after finance costs but before exceptional items(5-6)	1278	999	868	4022	2645	4013	2639
8	Exceptional items	(675)	(795)	0	(3103)	0	(3103)	0
9	Profit/(Loss) from ordinary activities before tax (7+8)	603	204	868	919	2645	910	2639
10	Tax expense/(Income)	(120)	(123)	83	(485)	244	(485)	244
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	723	327	785	1404	2401	1395	2395
12	Extraordinary Items	0	0	0	0	0	0	0
13	Net Profit/(Loss) for the period (11-12)	723	327	785	1404	2401	1395	2395
14	Share of Profit of associates	0	0	0	0	0	0	0
15	Minority Interest	0	0	0	0	0	0	0
16	Net Profit/(Loss) after taxes, minority interest and share of profit of associates (13+14+15)	723	327	785	1404	2401	1395	2395
17	Paid-up equity share capital (Face value of Rs.2 per share)	1200	1200	1200	1200	1200	1200	1200
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				33379	32337	33343	32308
19	Earnings Per Share Basic & Diluted (not annualised) Rs.	1.21	0.54	1.31	2.34	4.00	2.33	3.99



The Standalone and Consolidated Statement of Assets and Liabilities :-

PARTICULARS	STANDALONE		CONSOLIDATED	
	YEAR ENDED		YEAR ENDED	
	31-03-2017 (AUDITED)	31-03-2016 (AUDITED)	31-03-2017 (AUDITED)	31-03-2016 (AUDITED)
A. EQUITY AND LIABILITIES				
1. Shareholders' funds				
(a) Share capital	1200	1200	1200	1200
(b) Reserves & surplus	33379	32337	33343	32308
Sub total – Shareholders' funds	34579	33537	34543	33508
2. Non- current liabilities				
(a) Long term borrowings	15842	18897	15842	18897
(b) Deferred tax liabilities (net)	2460	2945	2460	2945
(c.) Other long- term liabilities	74	42	74	42
(d) Long-term provisions	363	293	363	293
Sub-total – Non-current liabilities	18739	22177	18739	22177
3. Current liabilities				
(a) Short-term borrowings	17066	10829	17066	10829
(b) Trade payables	17858	12931	17828	12957
(c.) Other current liabilities	26236	19926	26315	19950
(d) Short-term provisions	488	685	488	685
Sub-total – Current Liabilities	61648	44371	61697	44421
TOTAL - EQUITY AND LIABILITIES	114966	100085	114979	100106
B. ASSETS				
1. Non- current assets				
(a) Fixed assets	64631	61726	64650	61745
(b) Non-current investments	250	250	(0)	0
(c.) Long-term loans and advances	5872	4827	5953	4885
Sub total – Non-current assets	70753	66803	70603	66630
2. Current assets				
(a) Inventories	20523	17662	20523	17662
(b.) Trade receivables	13020	9855	13105	9938
(c.) Cash and cash equivalents	832	699	905	775
(d) Short-term loans and advances	6504	5043	6500	5075
(e) Other current Assets	3334	23	3343	26
Sub-total – Current assets	44213	33282	44376	33476
TOTAL- ASSETS	114966	100085	114979	100106

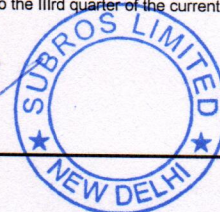
Notes

- The above financial results were reviewed by Audit Committee at their meeting held on 23rd May, 2017 and taken on record by the Board of Directors at their meeting held on 23rd May, 2017.
- The company's operations comprise of only one segment i.e. parts & components for Automotive Airconditioning systems.
- The figures of the previous periods have been regrouped, wherever necessary, confirm to the current quarter's classification.
- There was a fire accident in one of the plants of the Company situated at Manesar on May 29, 2016. The fire has severely impacted the building, stocks, plant & machinery. These assets were adequately insured with reinstatement clause and a claim has been made with the insurance company. An interim amount has been received from the insurance company against the claim lodged. Special/urgent actions to restart supplies to the customers post fire accident has temporarily resulted into additional costs during the quarter/ year under review which have been included in Exceptional Items as per serial number 8 of the results.
- The Board of Directors at their meeting considered and recommended a dividend of Rs.0.50 per share for the year ended 31st March 2017 of face value Rs.2/-each subject to the approval of the shareholders.
- Consolidated Financial statement has been prepared in accordance with Accounting Standard-21 "Consolidated Financial Statements" and Accounting Standard - 27 "Financial Reporting of Interest in Joint Ventures". The above results includes the financial results of wholly owned subsidiary Thai Subros Ltd and proportionate (26%) of figures of Joint Venture, DENSO Subros Thermal Engineering Centre India Limited.
- Tax expenses are net of MAT credit recoverable and include Current Tax and Deferred Tax.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date unaudited figures upto the IIIrd quarter of the current financial year.

Place : New Delhi
Date : 23.05.2017

For SUBROS LIMITED

Ramesh Suri
CHAIRMAN



INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF
SUBROS LIMITED**

Report on the Standalone Financial Statements

1. We have audited the accompanying Standalone financial statements of **SUBROS LIMITED**, ("the Company"), which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone financial statements based on our audit.
4. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the audit report under the provision of the Act and rules made there under.
5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness



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of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2017 and its profit and cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

9. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as "order") and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
10. As required by section 143 (3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of written representations received from the directors as on 31st March, 2017 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B.



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- (g) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have pending litigations which would impact its financial position. Refer Note 51 (i) to the standalone financial statements
 - ii. The Company is not required to make any provision, under any law or accounting standards as the company does not have long-term contracts including derivative contracts – Refer Note 51 (ii) to the standalone financial statements
 - iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2017. Refer Note 51 (iii) to the standalone financial statements.
 - iv. The Company has provided requisite disclosures in its standalone financial statements as to holding as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedure and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the management. Refer Note 43 to the standalone financial statements.

For V. K. DHINGRA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 000250N

PLACE: NEW DELHI
DATED: MAY 23, 2017



V. K. DHINGRA)
PARTNER
M. No. 014467

INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF
SUBROS LIMITED**

Report on the Consolidated Financial Statements

1. We have audited the accompanying consolidated financial statements of **SUBROS LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiary and its jointly controlled entity (together referred as "the Group"), comprising of the Consolidated Balance Sheet as at March 31, 2017, the Consolidated Statements of Profit and Loss and the Consolidated Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information prepared based on the relevant records (hereinafter referred to as "the consolidated financial statement").

Management's Responsibility for the Consolidated Financial Statements

2. The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with accounting principles generally accepted in India; including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Account) Rules, 2014. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. While conducting the audit we have taken into account the provisions of the Act, and the Rules made there under including the accounting and auditing standards and matter which are required to be included in the audit report.



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4. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.
6. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in sub-paragraph 8 of the Other Matters paragraph below, other than the unaudited financial statements as certified by the management and referred to in sub-paragraph 9 of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

7. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at 31st March 2017 and their consolidated profit and their consolidated cash flows for the year ended on that date.

Other Matters

8. We did not audit the financial statements of the subsidiary company incorporated outside India whose financial statements reflect total assets of Rs 73.77 Lacs as at 31st March, 2017 and total revenues of Rs.0.18 Lacs and net cash out flows amounting to Rs.11.16 Lacs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose report has been furnished to us by the Management and our opinion on the consolidated financial statements, insofar as it relates to the amounts and disclosures included in respect of the subsidiary and our report of sub-sections (3) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiary is based solely on the report of the other auditor.



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9. We did not audit the financial statements of one joint venture company whose financial statements reflect total assets of Rs. 234.67 Lacs as at 31st March 2017 and total revenues of Rs. 408.57 Lacs and net cash flows amounting to Rs. 8.45 Lacs for the year ended 31st March, 2017, as considered in the consolidated financial statements. These financial statements/financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, insofar as it relates to the amounts and disclosures included in respect of the Joint Venture company, insofar as it relates to the aforesaid Joint Venture company, is based solely on such unaudited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements/financial information are not material to the Group.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors and the financial statements/financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

10. As required by section 143 (3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements.
 - (b) In our opinion, proper books of account as required by law maintained by the Group including relevant record relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the records of the Holding Company and reports of the other auditors in respect of entity audited by them and representation received from management for entity unaudited.
 - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and Consolidated Cash Flow Statement dealt with by this Report are in agreement with relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules.
 - (e) On the basis of written representations received from the directors of the Holding Company as on 31st March, 2017 taken on record by the Board of Directors of the Holding Company and the representation received from the management of entity un-audited and incorporated in India (also refer



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paragraph 8 & 9 above), none of the directors of the Group companies is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164(2) of the Act.

- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate Report in Annexure A.
- (g) With respect to the other matters to be included in the Auditor's report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us:
- i. There were no pending litigations which would impact the consolidated financial position of the Group. Refer Note 38 (i) to the consolidated financial statements.
 - ii. The Group do not have any material foreseeable losses on long-term contracts including derivative contracts. Refer Note 38 (ii) to the consolidated financial statements.
 - iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Group. Refer Note 38 (iii) to the consolidated financial statements.
 - iv. The Group has provided requisite disclosures in its consolidated financial statements as to holding as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedure and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Group and as produced to us by the management. Refer Note 38 (iv) to the consolidated financial statements.

PLACE: NEW DELHI
DATED: MAY 23, 2017



For V. K. DHINGRA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 000250N

(V. K. DHINGRA)
PARTNER
M. No. 014467

SL/BSE/NSE/17

23rd May, 2017

To,
The All Stock Exchange

Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Declaration for Audit Report with Unmodified Opinion for the financial year ended on 31st March, 2017.

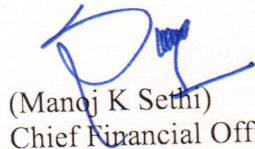
Dear Sir,

Pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, this is to declare that the auditors of the Company M/s V.K.Dhingra & Co.(FRN: 000250N), Chartered Accountants has issued the Audit Reports for the Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March, 2017 with Unmodified Opinion.

Kindly take this declaration on your record.

Yours faithfully,

For SUBROS LIMITED


(Manoj K Sethi)
Chief Financial Officer



Subros Limited

CIN :- L74899DL1985PLC020134

Corporate & Regd. Office	: LGF, World Trade Centre, Barakhamba Lane, New Delhi-110 001 (India)
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Works	: Phone : 0120-2562226, 2460135
Manesar Unit	: Plot No. 395/396, Sector - 8, IMT Manesar, Gurgaon - 122051 (Haryana)
	: Phone : 0124 - 2291764 (30 Lines)
	: Fax : 0124 - 2291835
Pune Unit	: B 8&9, MIDC-Chakan Industrial Area,(Chakan-Talegaon Road),Chakan,Pune-410501
	: Phone : 02135 - 663131
	: Fax : 02135 - 663140