

Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Balance Sheet as at 31st March, 2023

(Amount in Rs.)



PARTICULARS	SCHEDULE	AS AT 31-Mar-23	AS AT 31-Mar-22
<b>SOURCES OF FUNDS</b>			
1 GENERAL RESERVE	A	20,01,86,685	27,60,81,827
2 PROJECT FUND	B	8,43,24,480	8,43,24,480
3 ALMUNI FUND		50,99,256	36,13,893
4 DEFERRED REVENUE	C	43,62,501	50,62,609
<b>TOTAL</b>		<b>29,39,72,521</b>	<b>36,90,82,809</b>
<b>APPLICATION OF FUNDS</b>			
5 FIXED ASSETS	D		
Gross Block		98,79,51,159	98,57,84,562
Less: Accumulated Depreciation		52,14,99,279	45,08,19,035
Net Block		<b>46,64,51,880</b>	<b>53,49,65,527</b>
Capital Work-in-Progress		48,35,817	48,35,817
		<b>47,12,87,697</b>	<b>53,98,01,344</b>
6 CURRENT ASSETS, LOANS & ADVANCES			
Cash & Bank Balances	E	3,55,71,434	1,20,76,720
Loans & Advances	F	1,27,78,661	1,10,82,643
Interunit Balances		(11,48,16,847)	(9,94,78,099)
Inventory		11,13,072	12,86,828
		<b>(3,53,53,680)</b>	<b>(7,50,31,908)</b>
7 CURRENT LIABILITIES AND PROVISIONS			
Current Liabilities	G	6,86,96,291	5,53,71,420
Provisions	H	4,32,64,804	4,03,15,207
		11,19,61,095	9,56,86,627
8 Net Current Assets ((6) less (7))		<b>(17,73,14,775)</b>	<b>(17,07,18,535)</b>
<b>TOTAL</b>		<b>29,39,72,921</b>	<b>36,90,82,809</b>
Statement of Significant Accounting Policies & Notes to Accounts	O		
Schedules referred to above form an integral part of the Balance Sheet			


As per our separate report of even date attached

For Luthra & Luthra LLP  
Chartered Accountants  
Firm Reg. No. 002081N/N500092  
UDIN : 2309384766XZM14595  
  
Nilesh Mehta  
Partner  
M.No. 093847

Place: New Delhi  
Date: 12-07-2023

For and on behalf of  
Institute of Management Technology - Nagpur

  
Bigyan Prakash Verma  
Director  
  
Raghunandan S Ojha  
Manager Finance & Accounts

  
Kalyan Das Gupta  
Group Chief Finance Officer

**Institute of Management Technology - Nagpur**  
**(A UNIT OF CENTRE FOR ADVANCED EDUCATION)**  
**Income and Expenditure Account For the year ended on March 31, 2023**

(Amount in Rs.)

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED 31-Mar-23	FOR THE YEAR ENDED 31-Mar-22
<b>INCOME</b>			
1 Academic Fee	I	29,74,10,500	22,71,92,000
2 Non Academic Fee	J	2,08,761	1,12,024
3 Other Income	K	88,83,495	72,89,419
4 Deferred Revenue Apportionment	D	7,00,108	8,15,907
<b>TOTAL</b>		<b><u>30,72,02,864</u></b>	<b><u>23,54,09,350</u></b>
<b>EXPENDITURE</b>			
5 Personnel Expenses	L	16,53,87,000	15,66,86,997
6 Academic Expenses	M	8,05,24,614	6,84,48,937
7 Administrative Expenses	N	6,37,20,173	3,62,68,842
8 Depreciation	D	7,34,66,219	6,36,54,193
<b>TOTAL</b>		<b><u>38,30,98,006</u></b>	<b><u>32,50,58,969</u></b>
10 Surplus of Income Over Expenditure Transferred to General Reserve		<b>(7,58,95,142)</b>	<b>(8,96,49,619)</b>
Statement of Significant Accounting Policies & Notes to Accounts	O		
Schedules referred to above form an integral part of the Income and Expenditure Account			

As per our separate report of even date attached

For **Luthra & Luthra LLP**  
Chartered Accountants  
Firm Reg. No. 002081N/N500092  
UDIN : 23093847BGXZM14595

  
**Nileshe Mehta**  
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Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Schedules forming part of the Balance Sheet as at 31st March, 2023

(Amount in Rs.)

PARTICULARS	SCHEDULE	AS AT 31-Mar-23	AS AT 31-Mar-22
<b>SCHEDULE A</b>			
<b>General Reserve</b>			
(a) Opening Balance		27,60,81,827	36,57,31,446
(b) Transfer from Income & Expenditure		(7,58,95,142)	(8,96,49,619)
		<u>20,01,86,685</u>	<u>27,60,81,827</u>
<b>SCHEDULE B</b>			
<b>Project Fund</b>			
Opening Balance		8,43,24,480	8,43,24,480
		<u>8,43,24,480</u>	<u>8,43,24,480</u>
Transferred to Deferred Revenue		-	-
		<u>8,43,24,480</u>	<u>8,43,24,480</u>
<b>SCHEDULE C</b>			
<b>Deferred Revenue</b>			
(Project Fund to the extent Capitalised)			
(a) Opening Balance		50,62,609	58,78,516
(b) Less: Transfer to Income & Expenditure		7,00,108	8,15,907
		<u>43,62,501</u>	<u>50,62,609</u>





Institute of Management Technology - Nagpur  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)  
Schedules forming part of the Balance Sheet as at 31st March, 2023

(Amount in Rs.)

PARTICULARS	SCHEDULE	AS AT 31-Mar-23	AS AT 31-Mar-22
<b>SCHEDULE- E</b>			
<b>Cash and Bank Balances</b>			
(a) Cash on hand		37,537	68,249
(b) Bank Balances:-			
(i) in saving accounts		3,55,33,897	1,20,08,471
		<u>3,55,71,434</u>	<u>1,20,76,720</u>
<b>SCHEDULE- F</b>			
<b>Loans and Advances</b>			
(a) Security Deposit		13,86,753	13,86,753
(b) Prepaid Expenses		63,26,534	46,94,259
(c) Tax Deducted at Source		15,57,000	20,78,359
(d) Interest accrued but not due		-	48,582
(e) Debtors & Other Advances		35,08,374	28,74,690
		<u>1,27,78,661</u>	<u>1,10,82,643</u>
<b>SCHEDULE- G</b>			
<b>Current Liabilities</b>			
(a) Creditors		23,28,539	1,42,15,783
(b) Retention money		42,68,788	72,66,018
(c) Caution money		91,97,748	71,69,788
(d) Statutory Dues Payable		16,22,395	51,53,794
(e) Expenses Payable		47,47,978	1,59,99,030
(f) Advance & Deferred Fee		4,65,30,843	55,67,006
		<u>6,86,96,291</u>	<u>5,53,71,420</u>
<b>SCHEDULE - H</b>			
<b>Provisions</b>			
(a) Employee Retirement Benefit		4,32,64,804	4,03,15,207
		<u>4,32,64,804</u>	<u>4,03,15,207</u>



**Institute of Management Technology - Nagpur**  
(A UNIT OF CENTRE FOR ADVANCED EDUCATION)

Schedules forming part of the Income and Expenditure Account For the year ended on March 31, 2023

PARTICULARS	(Amount in Rs.)	
	FOR THE YEAR	FOR THE YEAR
	ENDED 31-Mar-23	ENDED 31-Mar-22
<b>SCHEDULE - I</b>		
<b>Academic Fees</b>		
(a) Academic fees	29,74,10,500	22,71,92,000
	<u>29,74,10,500</u>	<u>22,71,92,000</u>
<b>SCHEDULE - J</b>		
<b>Non Academic Fees</b>		
(a) Reappear/ Readmission/Late Fine	2,08,761	1,12,024
	<u>2,08,761</u>	<u>1,12,024</u>
<b>SCHEDULE - K</b>		
<b>Other Income</b>		
(a) Interest Income	14,50,585	12,05,694
(b) Other Miscellaneous Income	74,32,910	60,83,725
	<u>88,83,495</u>	<u>72,89,419</u>
<b>SCHEDULE - L</b>		
<b>Personnel Expenses</b>		
(a) Salary & Wages	14,36,58,223	13,26,84,970
(b) Contribution to Provident Fund	1,23,69,013	1,17,20,795
(c) Leave Encashment	67,26,144	77,35,969
(d) Gratuity	26,33,620	45,45,263
	<u>16,53,87,000</u>	<u>15,66,86,997</u>
<b>SCHEDULE - M</b>		
<b>Academic Expenses</b>		
(a) Course Expenses	93,31,287	70,85,332
(b) Collaboration & Affiliation Fee	8,45,524	2,98,924
(c) Membership & Subscription	43,23,428	29,27,166
(d) Honorarium to Visiting Faculty	1,20,46,149	45,92,938
(e) Internet Expenses	18,89,374	22,66,374
(f) Student Activity & Welfare	41,09,172	14,25,965
(g) Scholarship Expenses	1,90,37,400	2,21,72,850
(h) Faculty Training & Development	1,08,25,397	67,79,434
(i) Placement Expenses	26,65,752	16,44,980
(j) Admission Expenses	67,98,927	66,26,467
(k) Software Expenses	29,41,763	33,18,071
(l) Convocation Expenses	54,77,816	39,351
(m) Corporate Communication Expenses	2,32,625	2,25,583
(n) Relief to Students	-	90,45,502
	<u>8,05,24,614</u>	<u>6,84,48,937</u>



**Institute of Management Technology - Nagpur**  
**(A UNIT OF CENTRE FOR ADVANCED EDUCATION)**

Schedules forming part of the Income and Expenditure Account For the year ended on March 31, 2023

PARTICULARS	(Amount in Rs.)	
	FOR THE YEAR ENDED 31-Mar-23	FOR THE YEAR ENDED 31-Mar-22
<b>SCHEDULE - N</b>		
<b>Administrative Expenses</b>		
(a) Travelling & Conveyance	16,49,281	1,74,888
(b) Printing & Stationary	4,63,846	4,08,895
(c) Telephone Expenses	1,70,992	6,85,094
(d) Electricity and Water Expenses	1,04,31,727	33,98,872
(e) Postage & Courier	75,861	62,702
(f) Repair & maintenance	1,13,85,704	58,96,765
(g) Professional & Consultancy Fees	42,09,439	35,20,395
(h) Horticulture Expenses	26,22,698	22,99,314
(i) Audit Fees	6,78,500	5,90,000
(j) Staff Welfare	33,30,747	29,95,153
(k) Housekeeping Expenses	71,12,304	53,50,288
(l) Miscellaneous Expenditure	15,14,457	15,42,376
(m) Security Expenses	53,69,329	47,52,010
(n) Loss on Disposal of Fixed Assets	35,197	3,70,895
(o) MDP/Workshop Expenses	8,27,605	12,06,409
(p) Mess Expenses	1,38,42,486	27,41,837
(q) prior Period Expenses	-	2,72,949
	<b>6,37,20,173</b>	<b>3,62,68,842</b>





INSTITUTE OF MANAGEMENT TECHNOLOGY - NAGPUR  
( A UNIT OF CENTRE FOR ADVANCED EDUCATION )  
Schedules forming part of the Balance Sheet as at 31st March, 2023

SCHEDULE-D Fixed Assets

(Amount in Rs.)

PARTICULARS	RATE	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK AS ON 31-03-2023	NET BLOCK AS ON 31-03-2022
		OPENING BALANCE	ADDITION DURING THE YEAR	DELETIONS	CLOSING BALANCE	OPENING BALANCE	ADDITION DURING THE YEAR	SALES/ADJUSTMENT DURING THE YEAR	CLOSING BALANCE		
<b>PROJECT FUND :-</b>											
Land	0	14,81,718	-	-	14,81,718	-	-	-	-	14,81,718	14,81,718
Building	15	7,56,54,999	-	-	7,56,54,999	7,23,86,015	4,90,348	-	7,28,76,363	27,78,636	32,68,984
Computer	40	21,43,070	-	-	21,43,070	21,43,069	0	-	21,43,069	0	-
Furniture & Fixture	10	71,92,571	-	-	71,92,571	60,06,910	1,18,566	-	61,25,476	10,67,095	11,85,661
Electrical Equipment	15	89,62,376	-	-	89,62,376	84,32,340	79,505	-	85,11,845	4,50,531	5,30,036
Office Equipment	15	10,27,786	-	-	10,27,786	9,76,705	7,662	-	9,84,367	43,419	51,081
Mess Equipment	15	4,78,188	-	-	4,78,188	4,51,342	4,027	-	4,55,368	22,820	26,847
Sewage Treatment Plant	15	-	-	-	-	-	-	-	-	-	-
Sports Equipment	100	49,777	-	-	49,777	49,777	-	-	49,777	-	-
Library Books	100	11,44,730	-	-	11,44,730	11,44,730	-	-	11,44,730	-	-
Computer Software	100	1,85,871	-	-	1,85,871	1,85,871	-	-	1,85,871	-	-
Temporary Structure-Land Deveploiment	100	27,20,453	-	-	27,20,453	27,20,453	-	-	27,20,453	-	-
<b>SUB TOTAL (A)</b>		<b>10,10,41,539</b>	<b>-</b>	<b>-</b>	<b>10,10,41,539</b>	<b>9,44,97,212</b>	<b>7,00,108</b>	<b>-</b>	<b>9,51,97,321</b>	<b>58,44,218</b>	<b>65,44,326</b>
<b>OWN REVENUE :-</b>											
Land	0	5,32,59,835	-	-	5,32,59,835	-	-	-	-	5,32,59,835	5,32,59,835
Building	15	62,73,91,275	6,94,550	-	62,80,85,825	22,49,39,879	6,04,08,196	-	28,53,48,075	34,27,37,750	40,24,51,396
Computer	40	3,70,75,374	6,46,059	26,78,322	3,50,43,111	3,06,57,917	27,09,359	26,72,744	3,06,94,532	43,48,579	64,17,456
Furniture & Fixture	10	2,68,54,141	9,80,251	-	2,78,34,392	1,40,21,934	13,19,750	-	1,53,41,684	1,24,92,709	1,28,32,207
Electrical Equipment	15	7,14,77,064	11,58,324	1,42,850	7,24,92,538	2,81,92,801	65,85,690	1,13,231	3,46,65,261	3,78,27,277	4,32,84,263
Office Equipment	15	1,37,62,566	2,56,740	-	1,40,19,306	66,93,662	10,74,447	-	77,68,109	62,51,197	70,68,904
Mess Equipment	15	8,86,708	7,600	-	8,94,308	7,57,607	19,715	-	7,77,322	1,16,986	1,29,101
Sewage Treatment Plant	15	21,91,724	12,02,580	-	33,94,304	16,83,315	1,48,910	-	18,32,226	15,62,078	5,08,409
Sports Equipment	100	16,45,554	-	-	16,45,554	16,45,554	-	-	16,45,554	-	-
Vehicle	15	95,73,799	-	-	95,73,799	72,07,622	3,54,927	-	75,62,548	20,11,251	23,66,177
Library Books	100	3,42,94,124	41,665	-	3,43,35,789	3,42,94,124	41,665	-	3,43,35,789	-	-
Computer Software	100	54,10,621	-	-	54,10,621	53,07,169	1,03,452	-	54,10,621	-	1,03,452
Temporary Structure-Land Deveploiment	100	9,20,239	-	-	9,20,239	9,20,239	-	-	9,20,239	-	-
<b>SUB TOTAL (B)</b>		<b>88,47,43,024</b>	<b>49,87,769</b>	<b>28,21,172</b>	<b>88,69,09,621</b>	<b>35,63,21,823</b>	<b>7,27,66,111</b>	<b>27,85,975</b>	<b>42,63,01,959</b>	<b>46,06,07,662</b>	<b>52,84,21,201</b>
<b>WORK IN PROGRESS (C)</b>		<b>48,35,817</b>	<b>-</b>	<b>-</b>	<b>48,35,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,35,817</b>	<b>48,35,817</b>
<b>TOTAL (A+B+C)</b>		<b>99,06,20,380</b>	<b>49,87,769</b>	<b>28,21,172</b>	<b>99,27,86,977</b>	<b>45,08,19,035</b>	<b>7,34,66,219</b>	<b>27,85,975</b>	<b>52,14,99,279</b>	<b>47,12,87,697</b>	<b>53,98,01,344</b>
Previous Year (2021-22)		97,69,32,770	15,31,54,992	13,94,67,382	99,06,20,380	39,09,47,356	6,36,54,193	37,82,514	45,08,19,035	53,98,01,344	58,59,85,413



**SCHEDULE O**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

**1) BACKGROUND**

Institute of Management Technology, Nagpur is a unit of Centre for Advanced Education having its registered office at 'O', 303, Rasvilas Salcon, D-1, Saket District Centre, Saket, New Delhi-110017 (incorporated on 14<sup>th</sup> August 2003 under the provisions of the Societies Registration Act 1860). The society was incorporated with the objective to promote and improve education, particularly advanced education.

The society has established a management institute under the name and style of "Institute of Management Technology" at 35 K.M.Milestone, Mouza Dorli, Katol Road, Nagpur. The institute has commenced its operations from 26<sup>th</sup> July 2004.

**2) SIGNIFICANT ACCOUNTING POLICES**

**(a) Basis of Preparation**

The Balance Sheet and Income & Expenditure Account have been prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles and comply with the relevant accounting standards issued by Institute of Chartered Accountants of India, to the extent applicable.

**(b) General Reserve**

Surplus of income over the expenditure is transferred to the General Reserve. IMT Project Fund to the extent utilized for the acquisition of the land and land development are transferred directly to the General Reserve.

**(c) IMT Project Fund**

Capital Grants for the construction of the campus and for the acquisition of assets are classified as IMT Project Fund. The project fund to the extent utilized for the depreciable assets capitalized has been considered as deferred revenue.

Deferred revenue to the extent of depreciation on the assets acquired by using the fund is transferred to revenue.

**(d) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Cost includes all expenses incurred to bring the assets to their present location and condition.





(e) **Use of estimates**

The preparation of the financial statements requires the management of the Society to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Example of such estimates includes estimates of useful life of fixed assets and future obligations under employees' retirement benefit plans.

(f) **Revenue Recognition**

Revenue from course fees, subscription for journal and hostel fees recognised on accrual basis at the commencement of the term in line with the academic session. Mess fee has been recognised on accrual basis.

Interest on deployment of surplus funds is recognised using the time proportion method, based on the rates implicit in the transaction.

(g) **Expenditure**

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

(h) **Depreciation**

Depreciation on fixed assets is provided on the Written Down Value Method at the rates given hereunder on pro-rata basis. Rate of depreciation has been estimated by the management considering the useful life of the class of assets. In case of disposal, depreciation is charged till the date of disposal. The management's estimates of the rates of depreciation based on the useful lives of fixed assets are as follows:

<b>Assets</b>	<b>Rate</b>
Land	0%
Building	15%
Computer and system software	40%
Office Equipment	15%
Furniture & Fittings	10%
Electric Equipment	15%
Mess Equipment	15%
Sewage Treatment Plant	15%
Vehicles	15%
Books/Sports Equipment/software/Temporary structure	100%



(i) **Foreign currency transactions**

Foreign currency transactions are recorded at the exchange rates prevailing at the date of transaction. Realized gains and losses on foreign exchange transactions during the year are recognized as income/expense in the year in which they arise.

Monetary items denominated in foreign currencies are translated at the year end exchange rates and resultant gains/losses on such translation, are recognized as income/expense in the year in which they arise.

Gains/Losses on the settlement and translation of foreign exchange liability to acquire fixed assets from a country outside India are recognized as income/expense in the year in which they arise.

(i) **Employee Costs**

Wages, salaries, bonuses, social security contributions, paid annual leave and other benefits are accrued in the year in which the associated services are rendered by employees.

The cost of accumulated compensated leave is determined on the basis of accumulated compensated leave due to an employee as on the date of financial statement multiplied by salary as on that date. The Society makes provision of such accumulated compensated leave in the books of accounts on the basis of actuarial valuation.

The Society has two retirement benefit plans in operation viz. Gratuity, and Provident Fund. Provident Fund is defined contribution plans whereby the society contributes a fixed amount to the fund every month respectively.

The Gratuity plan for the society is a defined benefit plan. The cost of providing benefits under gratuity is determined using the projected unit credit actuarial valuation method and the same is funded through LIC of India. Actuarial gains and losses are recognized in full in the year in which they occur.

(k) **Taxation**

The Society (of which the institute is a unit) is engaged in the activity of providing higher education and is registered under section 12A of the Income Tax Act as a Society carrying on charitable activities. In accordance with the provisions of the Income Tax Act, 1961, the society is exempt from payment of taxes; hence no provision for Income Tax is recognized in the financial statements of the institute.





3) Notes to Accounts:

	Current Year (Rs.)	Previous Year (Rs.)
(a) <b>Contingent Liabilities</b>	Nil	Nil
(b) <b>Capital Commitments</b>		
Estimated amount of contracts on capital account remaining to be executed	20,64,893	20,64,893
(c) <b>Auditor's Remuneration include:</b>		
Statutory Audit Fees	5,75,000	5,00,000
Other services	60,000	95,000
Service Tax/GST	1,14,300	1,07,100
	<b>7,49,300</b>	<b>7,02,100</b>

- (d) The Society has two post-employment benefit plans, namely gratuity and provident fund. Gratuity is computed as 15 days salary, for every completed year of service or part thereof in excess of 6 months and is payable on retirement/termination/resignation. The benefit vests on the employee completing 5 years of service. The Society makes provision of such gratuity asset/ liability in the books of accounts on the basis of actuarial valuation.

The Provident Fund is a defined contribution scheme whereby the Society deposits an amount determined as a fixed percentage of basic pay to the fund every month.

The following table summarizes the components of net expense recognized in the income statement and amounts recognized in the balance sheet as gratuity liability.

**Net Benefit expense**

	March 31, 2023 Rs.	March 31, 2022 Rs.
Current service cost	3,467,468	3,367,501
Past Service Cost	-	
Interest cost on benefit obligation	2,966,628	2,848,967
Expected return on plan assets	(2,576,969)	(2,617,817)
Net actuarial(gain)/loss recognized in year	(1,223,507)	946,612
<b>Annual expenses</b>	<b>2,633,620</b>	<b>4,545,263</b>

**Benefit Liability**

	March 31, 2023 Rs.	March 31, 2022 Rs.
Defined benefit obligation	42,866,805	41,607,687





INSTITUTE OF MANAGEMENT TECHNOLOGY, NAGPUR  
Schedules forming part of the Balance Sheet as at 31<sup>st</sup> March, 2023

Fair value of plan assets	39,650,271	36,708,960
<b>Benefit Liability</b>	<b>(3,216,534)</b>	<b>(4,898,727)</b>

Changes in the present value of the defined benefit obligation are as follows:

	March 31, 2023 Rs.	March 31, 2022 Rs.
Opening defined benefit obligation	41,607,687	42,585,459
Interest cost	2,966,628	2,848,967
Past Service Cost		
Current service cost	3,467,468	3,367,501
Benefits Paid	(3,482,823)	(7,788,844)
Net actuarial(gain)/loss recognized in year	(1,692,155)	594,604
<b>Closing defined benefit obligation</b>	<b>42,866,805</b>	<b>41,607,687</b>

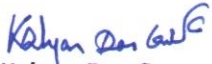
The principal assumptions used in determining pension and post-employment benefit obligations for the Group's plans are shown below:

	March 31, 2023 %	March 31, 2022 %
Discount rate	7.3	7.1
Future salary increases	5.0	5.0
Rate of interest	7.0	7.0

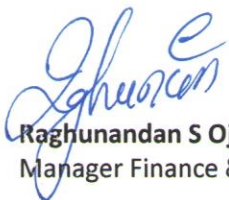
- (e) Balances of debtors & creditors are subject to confirmation.
- (f) Prior year figures have been regrouped and reclassified where ever necessary to confirm to current year's classification.



**Bigyan Prakash Verma**  
Director



**Kalyan Das Gupta**  
Group Chief Financial Officer



**Raghunandan S Ojha**  
Manager Finance & Accounts

