

BOARD'S REPORT

Dear Shareholders,

Your Directors have pleasure in presenting the First (01st) Board's Report on the business and operations of the Company, together with the Audited Accounts for the period ended on March 31, 2016.

FINANCIAL AND OPERATIONAL PERFORMANCE

Particulars	(Rupees in Lacs)
	Period from Incorporation i.e. December 19, 2015 to March 31, 2016
Total Revenue	2.76
Less: Expenses	2.30
Profit before exceptional and Extraordinary Items and tax	0.46
Less: Exceptional Items	-
Profit Before Tax	0.46
Less: Provision for taxation	
Current Tax	-
Deferred Tax	(1.25)
Profit after tax	1.71
Surplus available for appropriation	1.71

STATE OF COMPANY'S AFFAIRS AND OVERALL PERFORMANCE

During the period under review, your Company earned a Revenue and Profit after Tax (PAT) of Rs. 2.55 Lacs and Rs. 1.71 Lacs respectively.

The Company was incorporated on 19th December, 2015 and initiated the process for obtaining membership of Commodity Exchanges viz. Multi Commodity Exchange of India Limited (MCX), National Commodity & Derivatives Exchange Limited (NCDEX) for trading in commodity market.

TRANSFER TO RESERVES

During the period under review, your Company has not transferred any amount to the General Reserves of the Company.

DIVIDEND

Your Directors do not recommend any dividend for the period ended on March 31, 2016.

CAPITAL

The Authorized Share Capital of your Company as on March 31, 2016 was Rs. 2,00,00,000/- comprising of 20,00,000 Equity shares of Rs. 10/- each.

The Issued, Subscribed and Paid-up Share Capital of your Company as on March 31, 2016, stood at Rs. 1,50,00,000/-, comprising of 15,00,000 Equity shares of Rs. 10/- each.

During the period under review, the Company issued Shares on 'Rights Basis' and increased the paid up share capital from Rs. 5,00,000 (comprising 50,000 Equity Shares of Rs. 10 each) to Rs. 1,50,00,000 (comprising 15,00,000 Equity Shares of Rs. 10 each).



EXTRACT OF ANNUAL RETURN

Pursuant to section 92(3) of the Companies Act, 2013 ('the Act') and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of Annual Return in Form MGT-9 is annexed to this report as **Annexure A**.

DETAILS OF BOARD MEETINGS

During the period under review, 2 (two) Board meetings were duly held in terms of Section 173 of the Companies Act, 2013, on 30.12.2015, 20.01.2015. Details of Attendance of each Director at Board Meetings are as follows:

Sl. No.	Name	Designation	No. of Board Meetings Attended
1.	Sh. Brij Rattan Bagri	Chairman/ Director	2
2.	Sh. Vikash Rawal	Director	2
3.	Sh. Premananda Panda	Director	2

STATUTORY AUDITORS AND THEIR REPORT

M/s Rohit K.C Jain & Co, Chartered Accountants, New Delhi (FRN -020422N), were appointed as first Statutory Auditors of the Company at the time of incorporation of Company i.e. from December 19, 2016 till the conclusion of first Annual General Meeting of the Company, in accordance with the provisions of sub-section (6) of Section 139 of the Companies Act, 2013.

Pursuant to Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification or re-enactment thereof for the time being in force, M/s Rohit K.C Jain & Co, Chartered Accountants, New Delhi (FRN -020422N), being eligible have offered themselves for appointment at the ensuing Annual General Meeting.

The Board recommends the appointment of M/s Rohit K.C Jain & Co as Statutory Auditor of the Company, to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of sixth (6th) Annual General Meeting (AGM) subject to ratification of their appointment by the members of the Company at every AGM after this AGM, at a remuneration as may be fixed by the Board of Directors of Company.

Further, the report of the Statutory Auditors alongwith Notes on Financial Statements is enclosed with this Report. There is no qualification, reservation or adverse remarks or disclaimer in the Auditors' Report.

In the course of performing duties as Auditor during the period under review, Auditors have not reported any fraud u/s 143(12) of the Companies Act, 2013 and rules made there under.

LOANS, GUARANTEES OR INVESTMENTS

Pursuant to the provisions of Section 134(g) and 185 of Companies Act, 2013, your Company had neither provided Loans, Advances, guarantees nor made any investments during the period under review.

HOLDING/ SUBSIDIARY/ ASSOCIATE COMPANY

Your Company continues to be a subsidiary of M/s BLB Limited and the Company did not have any subsidiary during the period under review.

RELATED PARTY TRANSACTIONS

There were no material contracts or arrangements or transactions entered during the period ended on March 31, 2016, which may have potential conflict with the interest of the Company at large.



RISK MANAGEMENT POLICY

In terms of the requirement of Companies Act, 2013, the Board could not find any elements of risks which may threaten the existence of the Company since incorporation and therefore did not adopt the policy.

Further, keeping in view the business prospects and future course of action/ business opportunities, strategic plans etc., the Board may adopt and implement such policy in future, considering the requirement of the Company.

MATERIAL CHANGES AND COMMITMENT

During the year under review, the Company applied for membership of National Commodity and Derivatives Exchange Limited (NCDEX) and Multi Commodity Exchange of India Limited (MCX) along with the respective application(s) for SEBI Registration, as required for complying with the mandatory requirements of such exchanges.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS

There are no significant and material orders passed by the Regulators/Courts/Tribunals which would impact the going concern status of the Company and its future operations.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Sh. Brij Rattan Bagri (DIN: 00007441), Sh. Vikash Rawal (DIN: 00282609) and Sh. Premananda Panda (DIN: 03522695) were designated as first Directors of the Company.

Being first directors of the Company, the Board recommends their appointment as Director(s) of the Company, for your approval at the ensuing Annual General Meeting of the Company.

INTERNAL FINANCIAL CONTROLS SYSTEM

Your Company has an adequate internal financial controls system which commensurate with the nature and size of its business operations.

Your Company's Internal Financial Control System ensures the orderly and efficient conduct of its business including adherence to company's policies, the preparation of financial statements is in accordance with generally accepted accounting principles, all the Company's Assets are safeguarded & protected against loss from unauthorized use or disposition which could have a material effect on the financial statements, prevention and detection of frauds and errors, maintaining the records of Company with reasonable details and accuracy etc. The Board reviews the same periodically.

Further, the report on the Internal Financial Controls under Clause (i) of Sub Section (3) of Section 143 of the Companies Act, 2013 is given by the Statutory Auditors of the Company as a part of 'Independent Auditor's Report' for the Financial Year 2015-16.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial



- year and of the profits of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
 - (d) the directors had prepared the annual accounts on a going concern basis; and
 - (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PUBLIC DEPOSITS

Your Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

PARTICULARS OF EMPLOYEES

There is no employee in the Company drawing salary beyond the specified limit, as prescribed under Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The disclosures to be made under sub-section (3) (m) of Section 134 of the Companies Act, 2013 read with Rule (8)(3) of the Companies (Accounts) Rules, 2014 by your Company are explained as under:

(A) Conservation of energy-

- | | |
|--|--|
| <ul style="list-style-type: none"> (i) The steps taken or impact on conservation of energy (ii) The steps taken by the company for utilising alternate sources of energy (iii) the capital investment on energy conservation equipments | <p>The Company takes all necessary steps to reduce the consumption of energy. Your Company is not an industry as listed in Schedule to Rule 2 of the Companies (Disclosure of Particulars in the Report of Board of Directors) Rule, 1988.</p> |
|--|--|

(B) Technology absorption-

- | | |
|---|---|
| <ul style="list-style-type: none"> (i) the efforts made towards technology absorption (ii) the benefits derived like product improvement, cost reduction, product development or import substitution (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- <ul style="list-style-type: none"> (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed (d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and | <p>The Company has not absorbed any Technology.</p> |
|---|---|



(iv) the expenditure incurred on Research and Development No expenditure was incurred on Research and Development.

(C) Foreign exchange earnings and Outgo-

During the period under review, there were no foreign exchange earnings and outgo in/ from the Company.

ACKNOWLEDGEMENT

The Directors express their sincere appreciation to the valued Shareholders, Bankers and Financial Institutions for their support and encouragement to the Company.

Date : 05.08.2016
Place : ECE House, 3rd Floor, Annexe-II,
28A, Kasturba Gandhi Marg, New Delhi-
110001

On behalf of Board of Directors of
CAPRISE COMMODITIES LIMITED




(BRIJ RATTAN BAGRI)
CHAIRMAN

DIN: 00007441

FORM MGT-9

Extract of Annual Return as on the financial year ended on 31st March, 2016

[Pursuant to Section 92(2) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i) CIN - **U51109HR2015PLC057601**
- ii) Registration Date - **19.12.2015**
- iii) Name of the Company - **CAPRISE COMMODITIES LIMITED**
- iv) Category/Sub-Category of the Company - **Public Limited Company**
- v) Address of the Registered Office and contact details - **SCO 22, Spring Field Colony, Extension No. 1, Sector-31 & 32, Faridabad-121003 Haryana Tel: 011-49325600**
- vi) Whether listed company (Yes/No) - **No**
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any - **Not Applicable**

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sl. No.	Name and description of main products/services	NIC Code of the product / service	% to total turnover of the Company
1	Wholesale trade services on a fee or contract basis Agricultural raw materials S.S.C. (Sugar)	99612100	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/GLN	Holding/Subsidiary/Associate	% of shares held	Applicable section
1	BLB Limited	U67120HK1991PLC051078	Holding	100%	Section 2(45) of the Companies Act, 2013



IV. SHAREHOLDING PATTERN (Equity share capital breakup as percentage of total equity)

I. Category-wise shareholding

Sl. No.	Category of Shareholders	No. of shares held at the beginning of the year (Date of Incorporation: 19-12-2015)				No. of shares held at the end of the year (31-03-2016)				% Change during the year
		Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A.	Promoters									
1	Indian									
a)	Individual/HUF	0	0	0	0	0	0	0	0	0
b)	Central Govt.	0	0	0	0	0	0	0	0	0
c)	State Govt(s)	0	0	0	0	0	0	0	0	0
d)	Bodies Corporate*	0	50000	50000	100	0	1500000	1500000	100	100
e)	Banks/FCI	-	-	-	-	-	-	-	-	-
f)	Any Other	-	-	-	-	-	-	-	-	-
	Sub-total (A) (1):-	0	50000	50000	100	0	1500000	1500000	100	100
2	Foreign									
a)	NRIs- Individuals	0	0	0	0	0	0	0	0	0
b)	Other-Individuals	0	0	0	0	0	0	0	0	0
c)	Bodies Corporate	0	0	0	0	0	0	0	0	0
d)	Banks/FCI	0	0	0	0	0	0	0	0	0
e)	Any Other	0	0	0	0	0	0	0	0	0
	Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0
	Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	0	50000	50000	100	0	1500000	1500000	100	100
B.	Public shareholding									
1	Institutions									
a)	Mutual Funds	0	0	0	0	0	0	0	0	0
b)	Devt. J.	0	0	0	0	0	0	0	0	0
c)	Central Govt.	0	0	0	0	0	0	0	0	0
d)	State Govt(s)	0	0	0	0	0	0	0	0	0
e)	Venture Capital Funds	0	0	0	0	0	0	0	0	0
f)	Insurance Companies	0	0	0	0	0	0	0	0	0
g)	FIs	0	0	0	0	0	0	0	0	0
h)	Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i)	Others	0	0	0	0	0	0	0	0	0
	Sub-total (B) (1):-	0	0	0	0	0	0	0	0	0
2	Non- Institutions									
a)	Bodies Corporate									
	i) Indian	0	0	0	0	0	0	0	0	0
	ii) Overseas	0	0	0	0	0	0	0	0	0
b)	Individuals									
	i) Individual shareholders holding nominal share capital upto Rs. 1 Lakh	0	0	0	0	0	0	0	0	0
	ii) Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh	0	0	0	0	0	0	0	0	0
c)	Others (specify)	0	0	0	0	0	0	0	0	0

Re 

Sl. No.	Category of Shareholders	No. of shares held at the beginning of the year (Date of Incorporation: 19-12-2015)				No. of shares held at the end of the year (31-03-2016)				% Change during the year
		Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
	Sub-total (B) (2):-	0	0	0	0.00	0	0	0	0.00	0
	Total Public Shareholding [(B)=(B)(1)+(B)(2)]	0	0	0	0	0	0	0	0	0
C.	Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
	Grand Total (A+B+C)	0	50000	50000	100	0	1500000	1500000	100	100

* 5 shares are held by 6 Nominee Shareholders of BLD Limited, Holding Company of the Company.

ii. Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year (Date of Incorporation: 19-12-2015)			Shareholding at the end of the year (31-03-2016)			% change in share holding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	
1	M/s BLD Limited**	50000	100.00	0	1500000	100.00	0	100
	Total	50000	100.00	0	1500000	100.00	0	100

** 5 shares are held by 6 Nominee Shareholders of BLD Limited, Holding Company of the Company.



iii. **Change in Promoters' Shareholding (please specify, if there is no change)**

There is a change in promoters' shareholding during the period ended on March 31, 2016 pursuant to 'Issue of Shares on Rights basis' on 20-01-2016 to CCL Limited, the Holding Company of the Company.

	Share holding at the beginning of the Year (Incorporation Date: 19-12-15)		Cumulative Share holding during the year	
	No. of Shares	% of total shares of the company	No of shares	% of total shares of the company
At the beginning of the year (Incorporation Date: 19-12-15)	50000	100	50000	100
Date wise increase/decrease in Promoters' Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	14,50,000 (20-01-2016) Rights Issue	100	15,00,000	100
At the end of the year	15,00,000	100	15,00,000	100

iv. **Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)**

Sl. No.	Name	Shareholding		Date	Increase/Decrease in shareholding	Reason	Cumulative Shareholding during the year (Incorporation Date: 19-12-15 to 31-03-16)	
		No. of Shares at the beginning (Incorporation Date: 19-12-15)/ end of the year (31-03-16)	% of total shares of the Company				No. of Shares	% of total shares of the Company
1				19-12-2015	-	-		
				31-03-2016				

v. **Shareholding of Directors and Key Managerial Personnel**

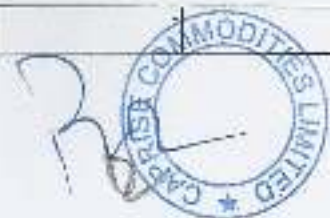
Sl. No.	Name	Shareholding		Date	Increase/Decrease in shareholding	Reason	Cumulative Shareholding during the year (Incorporation Date: 19-12-15 to 31-03-16)	
		No. of Shares at the beginning (Incorporation Date: 19-12-15)/ end of the year (31-03-16)	% of total shares of the Company				No. of Shares	% of total shares of the Company
1	Sri Ballin Bhatt Chairman	0	0	19-12-2015	0	NA	0	0
		0	0	31-03-2016			0	0
2	Vikesh Bawa Director*	1	0	19-12-2015	0	Nil movement during the year	1	1
		1	0	31-03-2016			1	0
3	Premshankh Pande Director	0	0	19-12-2015	0	NA	0	0
		0	0	31-03-2016			0	0

*1 share held in the capacity of Nominee Shareholder of M/s. S&B Limited, Holding Company of the Company.

v. **INDEBTEDNESS**

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year (Incorporation Date: 19-12-15)				
(i) Principal Amount	NIL	NIL		NIL
(ii) Interest due but not paid	-	-	-	-
(iii) Interest Accrued but not due	-	-	-	-
Total (i-iii)	NIL	NIL	-	NIL
Change in Indebtedness during the financial year				
Additions		15,000		15,000



Reduction		10,000	-	10,000
Net Change	NIL	NIL	-	NIL
Indebtedness at the end of the financial year (31-03-18)				
(i) Principle Amount	NIL	NIL	-	NIL
(ii) Interest due but not paid	-	-	-	-
(iii) Interest Accrued but not due	-	-	-	-
Total (i+ii+iii)	NIL	NIL	-	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of Managing Director/ Whole-time Director/ Manager	Total Amount (in Rs.)
1	Gross Salary		
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act.	0	0
	(b) Value of perquisites (as 17(2) of Income Tax Act, 1961	0	0
	(c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961	0	0
2	Stock Option	0	Nil
3	Stock Equity	0	Nil
4	Commission	0	Nil
	- as % of profit	0	-
	- Others, specify	0	-
5	Others, please specify	0	Nil
	Total(A)	0	0
	During the last Companies Act, 2013	NA	NA



VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

B. Remuneration to Other Directors:

Sl. No.	Particulars of Remuneration	Name of Directors			Total Amount (in Rs.)
		Mr. Brij Rattan Bagri	Mr. Vikash Rawal	Mr. Premananda Panda	
1	Independent Directors	-	-	-	-
	-Fees for attending Board/ Committee Meetings	-	-	-	-
	-Commission	-	-	-	-
	-Others, please specify	-	-	-	-
	Total(1)	-	-	-	-
2	Other Non-executive Directors	-	-	-	-
	Fees for attending Board/ Committee Meetings	-	-	-	-
	-Commission	-	-	-	-
	-Others, please specify	-	-	-	-
	Total(2)	-	-	-	-
	Total (B)-(1+2)	-	-	-	-
Total Managerial Remuneration		-	-	-	-
Overall Ceiling as per the Companies Act, 2013**		2,00,000	2,00,000	2,00,000	6,00,000

Note: **Overall Ceiling of Remuneration for other directors includes only maximum remuneration payable for sitting fees for attending Board Meetings. Further, 2 (two) Board Meetings were held during the period under review.

C. Remuneration to key managerial personnel other than MD/Manager/NTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	Total Amount (in Rs.)
		Chief Executive Officer(CEO)/ Chief Financial Officer(CFO)/ Company Secretary	
1	Gross Salary		
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) of Income tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(J) of Income Tax Act, 1961	-	-
2	Stock Option	-	-
3	Swamp Equity	-	-
4	Commission		
	- as % of profit	-	-
	- Others, specify	-	-
5	Others, please specify	-	-
	Total (C)	-	-



VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding/Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give details)
A. COMPANY					
Penalty			NIL		
Punishment					
Compounding					
B. DIRECTORS					
Penalty			NIL		
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty			NIL		
Punishment					
Compounding					



Caprise Commodities Limited

*1st ANNUAL REPORT AND
ACCOUNTS 2015-2016*

INDEPENDENT AUDITORS' REPORT

To the Members of Caprise Commodities Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Caprise Commodities Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss and the Cash Flow Statement for the period 19th December, 2015 to 31st March, 2016 year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

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 and presentation 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

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 provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards 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.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 of the accounting policies used and the reasonableness of accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

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 March 31, 2016, and its Profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. 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, we give in the Annexure "A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) we have sought & 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 appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit & Loss and 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 March 31, 2016 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2016, from being appointed as a Director in terms of Section 164(2) of the Act;
 - f) with respect to adequacy of internal financial controls over financial reporting of the Company and operating effectiveness of such controls, refer to our separate report in Annexure "B"; and
 - 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 any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company.

FOR ROHIT K C JAIN & CO.
CHARTERED ACCOUNTANTS
FRNO 020422N


(CA. RITESH WAHAL)
PARTNER
M.NO. 517197

NEW DELHI
28/05/2016

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended March 31, 2016, we report that

- i) The Company does not own any fixed assets hence the provision of this clause 3 (i) (a) to (c) of the Companies (Auditor's Report) Order, 2016 are not applicable to company.
- ii) The Company does not have any inventories hence the provision of this clause 3 (ii) of the Companies (Auditor's Report) Order, 2016 are not applicable to company.
- iii) The Company has not granted any loan, secured or unsecured to any parties covered in register maintained under section 189 of the Companies Act, 2013 during the year. Thus, paragraph 3(iii) (a) to (c) of Companies (Auditor's Report) Order, 2016 is not applicable to the Company.
- iv) According to the information and explanations given to us, the Company has not given any loans, guarantees, security or made investments, therefore the provisions of Clause 3(iv) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- v) According to the information and explanations given to us, the Company has not accepted any deposits from the public.
- vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any activities rendered by the company.
- vii) According to the information and explanations given to us and the records of the Company examined by us in respect of statutory dues:
 - a) The Company is regular in depositing undisputed statutory dues including Income Tax and other material statutory dues applicable to it with the appropriate authority. There were no undisputed amounts payable in respect of Income Tax and other material statutory dues in arrears as at 31st March, 2016 for a period of more than six months from the date they became payable.
 - b) There are no amounts due on account of disputes.
- viii) In our opinion and according to the information and explanation given to us the Company has not borrowed any money from banks or financial institution or issued any debenture till 31.03.2016. Hence, the question on reporting on defaults in repayment of dues to Bank or financial institution or debenture does not arise.
- ix) According to the information and explanations given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) and term loans therefore the provisions of Clause 3(ix) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.



- x) According to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit.
- xi) According to the information and explanations given to us, no managerial remuneration has been paid or provided for, therefore the provisions of Clause 3(xi) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- xii) The company is not a Nidhi Company as specified in the Nidhi Rules, 2014 therefore the provisions of Clause 3(xii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- xiii) According to the information and explanations given to us, the transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;
- xiv) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him therefore the provisions of Clause 3(xv) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.
- xvi) According to the information and explanations given to us, the Company is not required to be registered under section 45-1A of Reserve Bank of India Act,1934 therefore the provisions of Clause 3(xvi) of the Companies (Auditor's Report) Order, 2016 are not applicable to the Company.

**FOR ROHIT K C JAIN & CO.
CHARTERED ACCOUNTANTS
FRNO 020422N**

Ritesh Wahal


**(CA. RITESH WAHAL)
PARTNER
M.NO. 517197**

NEW DELHI
28/05/2016

ANNEXURE-B TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Caprise Commodities Limited** ("the Company") as of March 31, 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI deemed to be prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls, both applicable and Internal Financial Control and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;



(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**FOR ROHIT K C JAIN & CO.
CHARTERED ACCOUNTANTS
FRNO 020422N**




**(CA. RITESH WAHAL)
PARTNER
M.NO. 517197**

**NEW DELHI
28/05/2016**

Balance sheet as at 31st March, 2016

PARTICULARS	NOTE NO.	AS AT 31.03.2016 ₹
I) EQUITY AND LIABILITIES		
1) SHAREHOLDER'S FUNDS		
a) Share capital	3	15,000,000
b) Reserves and surplus	4	<u>171,581</u>
		<u>15,171,581</u>
2) CURRENT LIABILITIES		
a) Other current liabilities	5	22,900
b) Short-term provisions	6	-
Total		<u><u>15,194,481</u></u>
II) ASSETS		
1) Non-current assets		
a) Deferred tax assets (Net)	7	125,630
b) Other non-current assets	8	727,156
2) Current assets		
a) Trade receivable	9	229,500
b) Cash and cash equivalents	10	8,998,991
c) Other current assets	11	5,113,204
Total		<u><u>15,194,481</u></u>
Significant Accounting Policies and Notes on Financial Statements	1 to 23	

As per our report of even date annexed
For ROHIT K C JAIN & CO
Chartered Accountants
FRN - 020422N

CA. RITESH WAHAL
Partner
Membership No.: 517197



For and on behalf of the Board of Directors

BRIJ RATTAN BAGRI
Director
DIN - 00007441

VIKASH RAWAL
Director
DIN - 00282609

Place: New Delhi
Date: 28th May, 2016

Statement of Profit & Loss for the period 19th December, 2015 to 31st March, 2016

PARTICULARS	NOTE NO.	2015-2016 ₹
REVENUE		
Revenue from operations	12	255,000
Other income	13	21,483
Total Revenue		276,483
EXPENSES		
a) Financial costs	14	114
b) Amortization expenses	15	174,877
c) Other expenses	16	55,541
Total Expenses		230,532
PROFIT BEFORE TAX		45,951
Less: Tax expenses		
- Current tax		-
- Deferred tax		(125,630)
PROFIT FOR THE PERIOD		171,581
EARNINGS PER SHARE		
a) Basic earnings per share (₹)	20	0.44
b) Diluted earnings per share (₹)		0.44
Significant Accounting Policies and Notes on Financial Statements	1 to 23	

As per our report of even date annexed
For ROHIT K C JAIN & CO
Chartered Accountants
FRN - 020422N

CA. RITESH WAHAL
Partner
Membership No.: 517197



For and on behalf of the Board of Directors

BRIJ RATTAN BAGRI
Director
DIN - 00007441


VIKASH RAWAL
Director
DIN - 00282609

Place: New Delhi
Date: 28th May, 2016

Cash Flow Statement for the period from 19th December, 2015 to 31st March, 2016

PARTICULARS	NOTE NO.	2015-2016 ₹
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Statement of Profit and Loss		45,951
Adjustment for:		
Amortization expenses		174,877
Operating profit before working capital changes		<u>220,827</u>
Adjustment for:		
Trade & other receivables excluding direct taxes		(5,342,704)
Trade payables		22,900
Cash generated from operations		<u>(5,098,977)</u>
Direct taxes paid.		(27,648)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		<u>(5,126,625)</u>
B) CASH FLOW FROM INVESTING ACTIVITIES		
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		<u>-</u>
C) CASH FLOW FROM FINANCING ACTIVITIES :		
Preliminary expenses		(299,595)
Membership Expenses		(574,790)
Share capital		15,000,000
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		<u>14,125,616</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	10	8,998,991
Cash and Cash Equivalents - Opening Balance		-
Cash and Cash Equivalents - Closing Balance		<u><u>8,998,991</u></u>

As per our report of even date annexed
For ROHIT K C JAIN & CO
Chartered Accountants
FRN - 020422N


CA. RITESH WAHAL
Partner
Membership No.: 517197



For and on behalf of the Board of Directors


BRIJ RATTAN BAGRI
Director
DIN - 00007441


VIKASH RAWAL
Director
DIN - 00282609

Place: New Delhi
Date: 28th May, 2016

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON FINANCIAL STATEMENTS

1) Background:

The company Caprise Commodities Limited was incorporated under the Companies Act, 2013 on 19/12/2015 with the main object to carry on the activities of trading in commodities and commodity derivatives. It is a wholly owned subsidiary of BLB Limited.

2) Significant Accounting Policies:

a) Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

b) Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

c) Cash & Cash Equivalents

Cash & Cash Equivalents includes cash-in-hand, balances with banks, cheques in hand and bank deposits. Cash equivalents are short-term balances, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

d) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

e) Amortization

- i) Preliminary expenses and Share Issue Expenses are amortized over a period of five years.
- ii) Admission fee given to Various Commodity Exchanges is being treated as deferred revenue expenditure and same is being written off in five years.

f) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

i) Sale of product and services

- a) Revenue from sales is recognized at the transfer of significant risks and rewards of ownership to the buyer.
- b) Commission income is recognized on accrual basis.

ii) Other Income

In respect of Interest & Other heads of income, the Company follows the practice of recognizing income on accrual basis.



g) **Borrowing Costs**

Borrowing costs are capitalized as part of the cost of qualifying asset when it is possible that it will result in future economic benefits and the cost can be measured reliably. Other borrowing costs are recognized as an expense in the period in which they are incurred.

h) **Earning Per Share**

Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

i) **Operating Leases**

The Company has entered into operating lease agreements. The operating lease agreements are one under which assets have been transferred by the lessor to the lessee for use purposes and risk & rewards of ownership are retained by the lessor. Lease rentals in respect of operating lease are recognized as revenue expenditure and accordingly charged to revenue on accrual basis.

j) **Income Tax**

- i) Tax expense for the year, comprising current tax and deferred tax are provided in the accounts for determination of net profit for the year.
- ii) Deferred tax is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

k) **Provisions, Contingent Liabilities and Contingent Assets**

- i) The company creates a provision where there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.
- ii) A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources.
- iii) When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote no provision or disclosure is made.
- iv) Contingent assets are neither recognized nor disclosed in the financial statements.

l) **Segment Reporting**

Segments are identified based on dominant source and nature of risks and returns and the internal organization and management structure. Inter segment revenue are accounted for on the basis of transactions which are primarily market led. Revenue and expenses which relate to enterprises as a whole and are not attributable to segments are included under "other unallocable expenditure net of unallocable income".



PARTICULARS	AS AT	
	31.03.2016	
	₹	

3) SHARE CAPITAL

a) Authorised

2,000,000 Equity Shares of ₹ 10/- each

20,000,000

20,000,000

b) Issued, Subscribed and Paid up

Equity:

1,500,000 Equity Shares of ₹ 10/- each

15,000,000

15,000,000

c) The Company has only one class of shares i.e. equity shares having a face value of ₹ 10/- each. Holder of equity share(s) is entitled to one vote per share.

d) Reconciliation of the shares outstanding at the end of the year.

Equity Shares

Shares Issued during the year

1,500,000

Shares brought back during the year

-

Shares Outstanding at the end of the year

1,500,000

e) 15,00,000 Equity Shares are held by BLB Limited, the holding Company alongwith its nominee shareholders.

f) Details of shareholders holding more than 5% shares in the company

Name of Shareholder	AS AT	
	31.03.2016	
	% of Holding	No. of Shares Held
BLB Limited, Holding Company (alongwith its nominee shareholders)	100	1,500,000

PARTICULARS	AS AT	
	31.03.2016	
	₹	

4) RESERVES & SURPLUS

i) Surplus in the statement of Profit & Loss account

Profit for the year

171,581

171,581



Caprise Commodities Limited

PARTICULARS	AS AT 31.03.2016 ₹
5) OTHER CURRENT LIABILITIES	
Other current liabilities	22,900
	<u>22,900</u>
6) SHORT-TERM PROVISIONS	
Provision for taxation	-
	<u>-</u>
7) DEFERRED TAX ASSETS	
Deffered Tax assets	
Brought forward losses	125,630
	<u>125,630</u>
8) OTHER NON-CURRENT ASSETS	
Membership expenses to the extent not w/off	459,832
Preliminary expenses to the extent not w/off	239,676
Taxes Paid	27,648
	<u>727,156</u>
9) TRADE RECEIVABLE	
Unconfirmed, unsecured but considered good	
Others	229,500
	<u>229,500</u>
10) CASH & CASH EQUIVALENTS	
Balances with banks	
In current account	6,316,842
In fixed deposit	
- with a maturity period of less than 12 months	2,500,000
Cash in Hand	182,149
	<u>8,998,991</u>
<i>Additional Information</i>	
<i>Bank Fixed Deposit have been pledged with NCDEX</i>	
11) OTHER CURRENT ASSETS	
Unsecured, considered good	
Prepaid Expenses	78,719
Other current assets	19,335
Advance to Commodity Exchanges & SEBI	5,015,150
	<u>5,113,204</u>



PARTICULARS	2015-2016
	₹
12) REVENUE FROM OPERATIONS	
Commission Income	255,000
	<u>255,000</u>
13) OTHER INCOME	
Interest income	21,483
	<u>21,483</u>
14) FINANCIAL COST	
Bank charges	114
	<u>114</u>
15) DEPRECIATION AND AMORTISATION EXPENSES	
Membership Fees	114,958
Preliminary expenses	59,919
	<u>174,877</u>
16) OTHER EXPENSES	
<u>Administrative Expenses</u>	
Auditor's remuneration	22,900
Commodities Exchanges expenses	7,156
Legal & professional expenses	5,038
Office & miscellaneous expenses	9,596
Postage & Courier expenses	441
Printing & stationery	6,530
Rates & taxes	1,380
Rent charges	2,500
	<u>55,541</u>



- 17) Since the company came into existence on 19-12-2015 as such no previous year's figure can be given as required by Schedule II of the Companies Act, 2013.
- 18) Operating Leases
Since the existing operating lease entered into by the company is cancelable on serving a notice of one month, as such there is no information required to be furnished as per AS-19.
- 19) The company has not received any confirmation from suppliers who have registered themselves under the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the balance due to Micro & Small Enterprises as defined under the MSMED Act, 2006 is Nil. Further, no interest during the year has been paid or payable under the terms of the MSMED Act, 2006.

20) Earning Per Share

Particulars	2015-16
	₹
i) Net Profit after tax	
ii) Weighted average number of equity shares of ₹10/- each for Earnings Per Share computation.	171,581
For Basic Earning per Share	392,877
For Diluted Earning per Share	392,877
iii) Earnings Per Share (in ₹)	
Basic	0.44
Diluted	0.44

21) Related Party Disclosure

i) List of Related Party

a) Key Management Personnel & Relatives

- 1) Sh. Brij Rattan Bagri (Director)

b) Holding Enterprise

BLB Limited

c) Fellow Subsidiaries

BLB Commodities Limited
BLB Global Business Limited*
Sri Chaturbhuj Properties Limited*
Sri Sharadamba Properties Limited*

*During the year the company has not entered into any transactions with the said party.

ii) Related Party Transactions


Sl. No.	Nature of Transactions	Fellow Subsidiary	Holding Enterprise
		2015-16 ₹	2015-16 ₹
1)	Rent	2,500	-
2)	Reimbursement of Preliminary Expenses	-	284,595
3)	Loans taken:		
	-Opening Balance	-	-
	-Sums Accepted	-	10,000
	-Sums Repaid	-	10,000
	-Closing Balance	-	-



- 22) In the opinion of the Board of Directors, the aggregate value of Current Assets, Loans and Advances on realization, in the ordinary course of business, will not be less than the amount at which these are stated in the Balance Sheet.
- 23) The company is in process of taking memberships of Multi Commodity Exchange of India Limited (MCX) & National Commodity & Derivatives Exchange Limited (NCDEX) for doing business in commodities derivatives. The amount paid to MCX, NCDEX & SEBI towards membership are shown under Other Current Assets'.

As per our report of even date annexed.

For ROHIT KCJAIN & CO
Chartered Accountants
FRN - 020422N


CA. RITESH WAHAL
Partner
(Membership No.: 517197)



For and on behalf of the Board of Directors


BRIJ RATTAN BAGRI
Director
DIN - 00007441


VIKASH RAWAL
Director
DIN - 00282609

Place : New Delhi
Date : 28th May, 2016