KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

THE BOARD OF DIRECTORS NOCIL LIMITED

LIMITED REVIEW REPORT

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of *NoCIL LIMITED* (the Company) for the quarter and nine months ended December 31, 2017, prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (initialled by us for identification). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on January 31, 2018. Our responsibility is to issue a report on these financial results based on our review.
- 2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is expression of an opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4. The standalone financial results of the Company for the quarter and nine months period ended December 31, 2016 prepared in accordance with Accounting Standards specified in Section 133 of the Companies Act, 2013 and relevant applicable Rules, were reviewed by the predecessor auditors who, vide their report dated January 23, 2017, have expressed an unmodified opinion on the previously published financial results.

Our opinion is not modified in respect of this matter.

For KALYANIWALLA & MISTRY LLP CHARTERED ACCOUNTANTS

Firm Regn. No.: 104607W / W100166

Daraius Z. Fraser **PARTNER**

M. No.: 42454

Mumbai: January 31, 2018.



Mafatlal House, 3rd Floor, H. T. Parekh Marg, Backbay Reclamation, Churchgate, Mumbai - 400 020, India.

Tel.: +91 22 6657 6100, 6636 4062 Fax +91 22 6636 4060 Website: www.nocil.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED **31 DECEMBER 2017**

Sr.	PARTICULARS	For th	ne Quarter en	ded on	₹ in Lakhs For the Nine Months ended on		
No		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	
1.	Revenue from Operations	24,927	22,760	19,568	71,341	60,849	
2	Other Income	318	515	270	1,112	734	
3	Total Income (1+2)	25,245	23,275	19,838	72,453	61,583	
4	Expenses						
a)	Cost of materials consumed	10,899	10,470	7,326	32,394	24,331	
0)	Purchases of stock-in-trade	74	72	79	232	268	
:)	Change in inventories of finished goods, work- In-		1 17		202	200	
	progress and stock-in-trade	509	286	1,039	(765)	1,667	
l)	Excise Duty	_	_	1,837	2,163	5,709	
)	Employee benefits expense	1,556	1,596	1,502	5,043	4,690	
	Finance costs	28	34	55	99	182	
)	Depreciation and amortisation expenses	400	416	366	1,175	1,073	
1)	Other expenses	4,928	4,934	3,889	14,444	12,353	
	Total expenses	18,394	17,808	16,093	54,785	50,273	
	Profit before tax (3 – 4)	6,851	5,467	3,745	17,668	11,310	
	Tax Expense					9	
	Current Tax	2,162	1,715	1,124	5,707	3,604	
	Excess provision for tax relating to earlier years	-	(20)	-,	(20)		
	Deferred Tax	192	(35)	132	215	119	
	Total Tax expense	2,354	1,660	1,256	5,902	3,723	
	Profit for the period (5-6)	4,497	3,807	2,489	11,766	7,587	
	Other Comprehensive Income (OCI)						
)	Items that will be reclassified to profit or loss		_	_			
)	Items that will not be reclassified to profit or loss						
,	Remeasurements of the defined benefit plans	74	49	21	(30)	(100)	
	Income-tax on measurements of defined benefit plans				(38)	(199)	
	Change in fair value of investments in equity instruments	(9) 703	1 (1)	(4) 892	(62)	(3) 4,314	
	Other comprehensive income for the period	768	49	909	(99)	4,112	
	Total Comprehensive income for the period (7+8)	5,265	3,856	3,398	11,667	11,699	
0	Paid-up Equity Share Capital (Face Value ₹10/- each)						
		16,438	16,438	16,358	16,438	16,358	
1	Earnings per share (of ₹ 10/- each)(not annualised)						
	- Basic	2.74	2.32	1.55	7.17	4.70	
	- Diluted	2.70	2.31	1.50	7.10	4.64	
_	See accompanying notes to the financial results		1				





Notes:

- 1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 31 January 2018 and have been subjected to limited review by the statutory auditors of the Company.
- 2. The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS. These financial results do not include Ind AS compliant results for the previous year ended 31 March 2017, as the same is not mandatory as per the said circulars.
- 3. The Statement of standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI). Consequently, the results for the quarter and nine months ended 31 December 2016 have been restated to comply with Ind AS to make them comparable.
- 4. The Company is primarily engaged in the business of manufacture of Rubber Chemicals, which in the context of Indian Accounting Standard (Ind AS) 108 on 'Operating Segments', constitutes a single reportable segment.
- 5. Sales for the quarter ended 31 December 2017 and quarter ended 30 September 2017 are net of Goods and Services Tax (GST), however sales till the period ended 30 June 2017 and other comparative periods are gross of Excise Duty. The Net Revenue from Operations (Net of GST / Excise Duty) as applicable are as stated below:

₹. In Lakhs

	For the	ne Quarter end	For the nine months ended on		
Particulars	31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
Net Revenue From Operations	24,927	22,760	17,731	69,178	55,140

6. Reconciliation between the results as reported under previous Generally Accepted Accounting Principles (IGAAP) and Ind AS are summarized below:

₹. In Lakhs

Particulars	Notes	For the quarter ended 31 December 2016	For the Nine months ended 31 December 2016
Profit after tax under IGAAP		2,547	9,464
Impact of recognizing the cost of equity settled employee stock option scheme over the vesting period based on the fair value on	*		
grant date	#11:0	(41)	(109)
Impact of remeasurement of defined benefits plans classified in OCI		(21)	199
Profit on sale of Investments recognized as an Exceptional Gain under IGAAP, reversed under Ind AS Income-tax (Deferred tax) on remeasurements of the defined	(a)	-	(1,970)
benefit plans		4	3
Profit after tax under Ind AS Other Comprehensive Income		2,489	7,587
Change in fair value of investments in equity instruments	(a)	892	4,314
Remeasurement of defined benefits plans (net of Deferred tax)		17	(202)
Total Comprehensive Income		3,398	11,699







Note:

- (a) Under Ind AS, Investments in equity shares (other than investments in subsidiary) have been classified as and subsequently measured at fair value through Other Comprehensive Income (OCI). The changes in fair value are shown in OCI. Accordingly, the gain or loss upon sale is not reclassified to profit or loss. Accordingly, the profit on sale of investments recognized under IGAAP as an Exceptional Gain has been reversed and accounted under OCI.
- 7. The figures for the corresponding periods have been regrouped, wherever necessary.

For and on behalf of the Board, For NOCIL Limited

(S.R. Deo)

Managing Director

Place: Mumbai

Date: 31 January 2018





NOCIL LIMITED

Régd. Off.: Mafatlal House, H.T. Parekh Marg, Backbay Reclamation, Mumbai - 400 020. T: 91 22 6636 4062 F: 91 22 6636 4060 Website : www.nocil.com CIN: L99999MH1961PLC012003 - Email : investorcare@nocil.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2017

Sr.	ee Alexander Augusta A	Fort	he Quarter e	For the Nine Months ended on		
No	PARTICULARS	31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2010 (Unaudited
1.	Revenue from Operations	24,927	-22,760	19,568	71,341	60,84
2	Other Income	318	515	270	1,112	73
3	Total Income (1+2)	25,245	23,275	19,838	72,453	61,58
4	Expenses	Short	7 Secretar	all of the	#	an yest
a)	Cost of materials consumed	10,899	10,470	7,326	32,394	24,33
b)	Purchases of stock-in-trade	74	72	-79	232	26
c)	Change in inventories of finished goods, work- In-	7.00	The state of		ve l'it sou	capta
	progress and stock-in-trade	509	286	1,039	(765)	1,66
d)	Excise Duty	14.15	Present.	1,837	2,163	5,70
e)	Employee benefits expense	1,556	1,596	1,502	5,043	4,69
1)	Finance costs	28	34	55	99	18
g)	Depreciation and amortisation expenses	400	416	366	1,175	1,07
h)	Other expenses	4,928	4,934	3,889	14,444	12,35
	Total expenses	18,394	17,808	16,093	54,785	50,27
5	Profit before tax (3 - 4)	6,851	5,467	3,745	17,668	11,31
6	Tax Expense		100 P	100	. 15	opility.
	Current Tax	2,162	1,715	1,124	5,707	3,60
	Excess provision for tax relating to earlier years		(20)	-	(20)	
	Deferred Tax	192	(35)	132	215	11
	Total Tax expense	2,354	1,660	1,256	5,902	3,72
7	Profit for the period (5-6)	4,497	3,807	2,489	11,766	7,58
В	Other Comprehensive Income (OCI)	1335	The same of	VE TO	180	271
a)	Items that will be reclassified to profit or loss					algar s
b)	Items that will not be reclassified to profit or loss			10		About 1
	Remeasurements of the defined benefit plans	74	49	21	(38)	(199

(9)

703

768

5,265 3,856 3,398 11,667 11,699

2.74 2.32

2.70 2.31

16,438

49 909 (99)

16,438 16,358 16,43 16,358

e-tax on measurements of defined benefit plans

Change in fair value of investments in equity instrume

Other comprehensive income for the period

Total Comprehensive income for the period (7+8)

10 Paid-up Equity Share Capital (Face Value ₹10/-each)

Earnings per share (of ₹ 10/- each)(not annualis

See accompanying notes to the financial results

- Basic

- Diluted

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- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 31 January 2018 and have been subjected to limited review by the statutory auditors of the Company.
- 2. The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS. These financial results do not include Ind AS compliant results for the previous year ended 31 March 2017, as the same is not mandatory as per the said circulars.
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 3. The Statement of standatione financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI). Consequently, the results for the quarter and nine months ended 31 December 2016 have been restated to comply with Ind AS to make them comparable.
- The Correpny is primarily engaged in the business of manufacture of Rubber Chemicals, which in the context of Indian Accounting Standard (Ind AS) 108 on 'Operating Segments', constitutes a single reportable segment.
 Sales for the quarter ended 31 December 2017 and quarter ended 30 September 2017 are net of Goods and
- sales for the quarter ended 31 December 2017 and quarter ended 30 special properties of the quarter ended 30 special properties of the pro

estante de la companya de la company	Fort	For the Quarter ended on ended on ended on					
PARTICULARS	31.12.2017 (Unaudited)						
Net Revenue From Operations	24,927	22,760	17,731	69,178	55,140		

Reconciliation between the results as reported under previous Generally Accepted Accounting Principles (IGAAP) and IndAS are summarized below:

PARTICULARS	Notes	For the quarter ended 31 December 2016	For the Nine months ended 31 December 2016
Profit after tax under IGAAP	100	2,547	9,464
Impact of recognizing the cost of equity settled employee stock option scheme	ont of	(hallerithing)	me beautiful
over the vesting period based on the fair value on grant date	150	(41)	(109)
Impact of remeasurement of defined benefits plans classified in OCI	Jane of	(21)	199
Profit on sale of Investments recognized as an Exceptional	11	Sales are	series of a
Gain under IGAAP, reversed under Ind AS	(a)	Con to a Charles	(1,970)
Income-tax (Deferred tax) on remeasurements of the defined benefit plans		4	3
Profit after tax under Ind AS	3.1	2,489	7,587
Other Comprehensive Income	100	at the shall	KIN GO PRIS
Change in fair value of investments in equity instruments	(a)	892	4,314
Remeasurement of defined benefits plans (net of Deferred tax)	awy	17	(202)
Total Comprehensive Income	-6278	3,398	11,699

(3)

4,314

4,112

7.17 4.70

892 (62)

1.55 1.50 7.10 4.64

- (a) Under Ind AS, Investments in equity shares (other than investments in subsidiary) have been classified as and subsequently measured at fair value through Other Comprehensive Income (OCI). The changes in fair value are shown in OCI. Accordingly, the gain or loss upon sale is not reclassified to profit or loss. Accordingly, the profit on sale of investments recognized under IGAAP as an Exceptional Gain has been reversed and accounted under OCI.
- 7. The figures for the corresponding periods have been regrouped, wherever necessary.

Place : Mumbai Date : 31 January 2018 ARVIND MAFATLAL GROUP
The ethics of excellence For and on behalf of the Board, For NOCIL Limited (S.R. Deo) Managing Director

मृहाराष्ट्र ७ टाइम्स्

मुंबई । शुक्रवार, २ फेन्नुवारी २०१८



NOCIL LIMITED

गिंपतार प्राप्तान । पण्डलाल हारूप, पृत्ती कोळ पर्ल, बॅक्के विशेतीसर, पुंबई- ४०००१४. इ. स.: ११२२६६६४४०६२ पॅस्स : ११२२६६६४४०६० वेबलाई : www.nocil.com CIN : L99999MH1961PLC012003 वेगेल: investorcare@nocil.com

दिनांक ३१ डिसेंबर, २०१७ रोजी संपलेल्या त्रैमासिकापर्यंतच्या आणि नक महीन्यापर्यंतच्या स्टॅंडअलोन अलेखापरिक्षित वित्तिय निष्कर्षाचे विवरण

अनु	The second second	1 5	संपलेल्या त्रैमासिकाकरी	संपार नक मही-		
RJ R	तपशिल		\$0,07.7000	\$2.22.2024	३१.१२.२०१७ (अलेखायीकित)	\$9.87.70
	प्रवर्तनातुन महसुल	58,936	₹₹,७६०	89,486	46,386	80,68
5	इतर उत्पन	386	484	500	1,882	. 63
,	एकुण उत्पन (१+२)	24,284	२३,२७५	29,696	97,843	18,46
	परिव्यय		0.5		y y re	
4)	वापरुन संपलेल्या सामग्रीचा खर्च	20,699	20,800	6,376	35,358	58,88
1)	व्यापारी मालाची खरेदी	98	65	90	***	84
5)	तयार माल, चालु कामे आणि व्यापारी माल यांच्या वस्तुसूचीतील बदल	409	725	2,039	(664)	8,55
5)	उत्पादन सुल्क			1,630	2,253	4,00
)	कर्मचारी साभ परिव्यव	8,998	7,456	\$00,5	4,083	¥,44
(3	आर्थिक खर्च	76	38	44	99	86
1)	यसारा आणि कर्जफेडीच्या तस्तुदीचा खर्च	¥00	***	355	1,104	8,00
)	इतर परिव्यव	355,8	x'45x	9,665	42,222	27.29
	एकुण परिव्यव	86,398	303,09	\$9.093	48,064	40,78
3	करपूर्व नका (३ - ४)	9,648	4,869	\$,084	50,446	98,98
	कर परिव्यय					
	जाल कर	2,252	1,014	6,838	4,606	3,50
	अगोदरच्या वर्षातील करासाठी अतिरिक्त तरतृद		(30)		(36)	1.50
	स्यगित कर	523	(34)		789	77
	रचुण कर परिव्यय	2,34¥	1,550	1,744	4,902	8,62
	कालावधीसाठी नफा (५-६)	8,869	3,600	5,866	22,65	6,40
	इतर सर्वसमावेशक उत्पन्न (ओ सी आय)	342.0	15/15/8	Service.	North	T.
4)	नफा किंवा तोटा यामध्ये पुनर्विगंकृत करण्यात येतील अशा बाबी	The L			1.02	
1)	नफा किंवा तोटा यामध्ये पुनर्विगिकृत करण्यात येणार नाहीत अशा बाबी	400				
	परिभाषित लाभ योजनेच्या पुनर्योजमाप	98	86	35	(36)	(855)
	परिपाषित लाभ योजनेच्या पुनर्गोजनापावरील आय-कर	(5)		(4)		(3
	समन्याय अधिकार- लेखातील गुंतवणुकांच्या योग्य मूल्यातील बदल	903	(1)	645	(53)	x,35
-	कालावधीसाठी इतर सर्वसमावेशक उत्पन्न	580	86	909	(99)	8.88
10000	कालावधीसाठी	4,754	3,645	3,396	22,550	12,55
0	मरण केलेले समन्वाय पाग पांडवल (प्रत्येकी १०/-रुपये दर्शनी मृत्ये)	\$8,896	\$6,836	24,346	15,836	15,34
,	प्रती शेअर प्राप्ती (प्रत्येकी १०/-रुपये)(वार्षिकीकृत न केलेले)		1.4.40	1.01.40		-
1	-पापपुत	2.68	7.32	2.44	9,50	¥,6
	- सीमिक्त	2,90	5:95	2,40	9,00	¥.6
9		4,00	4.41	1.40	0.(0	

- लेखापरिक्षा समितीने वरित निकारीचे पुनर्विलोकन केलेले आहे आणि कंपनीच्या संचालक मंडळाने दिनांक ११ जानेचारी, २०१८ रोजी आयोजित केलेल्या आपल्या सभेपच्ये ते मंजुर केलेले असुन ते कंपनीच्या संविधिमान्य लेखापरिक्षकंच्या मर्यादीत पुनर्विलोकनाच्या अधिन
- आहेत.

 २. सेबिया दिनांक ६० नोव्हेंबर २०१५ रोनोच्या परिपत्रक मी आय आर / तो एक दी / तो एय दी / १-५/२०१५ पण्डे विहित केंद्रमायमाने अस्तिवादिक विचित्त केंद्रमायमाने स्वाद्रमायमाने स्वद्रमायमाने स्वाद्रमायमाने स्वत्रमायमाने स्वत्यमाने

- प्रवतान्य वस्त्रपात्र ए एका अल्वात्याय्य वस्त्रपात्र वस्त्रपात्र करता.

 स. दिवंक ३१ हिसँबर, २०१७ रोजो संपलेल्या त्रैमासिकारपर्तवची ज्ञाणि दिनांक ३० सप्टेंबर, २०१७ रोजो संपलेल्या त्रैमासिकारपर्तवची जिक्की

 ही चस्तु आणि सेराकराण्या निक्का आहे. त्याणि ३० नृत, २०१७ रोजी संपलेल्या कस्तावचीपर्राची आणि इतर तुस्तानात्मक
 कस्तावचीपर्पतवची विक्की है एकुण अककरी कराएचडी आहे. प्रयोज्य असल्यायमाने, प्रवर्तनातील निक्का (चतु व सेवा कराच्या / अकवरी
 कराच्या निक्का) महसूल खालीरप्रमाणे देण्यात आलेला आहे.

 8. लाखामध्ये

रु. लाखामध्ये

तपशिल		संपलेल्या त्रैमासिकांसाठी			
वपाशल	इ१.१२.२०१७ (अलेखापरिक्रित)				
प्रवर्तनातुन निव्वळ महसुल	28,920	22,940	950,039	509,99	44,880

इ. मागील सर्वसम्मान्यगणे विकारण्यात आलेली लेखांकन तत्वे (आय ग्री ए ए पी) आणि भारतीय लेखांकन मानके यांच्या अनुसार प्रतिवेदीत केल्याप्रमाणे निष्कातीला पुनर्मेळ खाली सर्विष्तपाणे देण्यात आलेला आहे.

तपशिल	टिपा	३१ डिसॅबर, २०१६ रोजी संपलेल्या त्रैमासिकासाठी	६१ डिसेंबर, २०१६ रोजी संपलेल्या नऊ पद्यीन्यांसाठी
आयजीएएपी अनुसार करपञ्चात नफा प्रदान तारखेवर योग्य मुल्याच्या अधारे निहीत कालावधीवरील समन्याय स्थायिक कर्मचारी माल पर्याप		२,५४७	6,848
योजनेचा खर्च मान्य करण्याचा आषात		(88)	(909)
क्रोसी आय वरील पुनर्विभिक्त केलेल्या परिभाषित लाभ योजनेच्या पुनर्गेनमापाचा आपात भारतीय रोखांकन मानकतुस्ता विचरित अफलेल्या आयनीयूरची अनुस्तर अथवायत्मक प्राप्ती म्हणुन मान्य केलेल्या मृतवाबुक्केच्या विक्रोवरील नफा	(জ)	(91)	775
परिभाषित लाभ योजनेच्या पुनर्मोजमापावरील आयकर (स्थिंगत कर)	(4)		((,,00)
भारतीय लेखांकन मानकांनुसार कर पश्चात नका हतर सर्वसमावेशक उत्पन	-10	9,869	9,469
समन्याय अधिकारलेखातील गुंतवषुकीच्या योग्य मूलुयातील बदल	(明)	593	8,888
वरिभाषित लाभ योजनेचे (स्थगित कराच्या निव्वळ) पुनर्मोजमाप		99	(505)
एकूण सर्वसमावेशक उत्पन्न		3,996	. 99,499
	1	Later to Av. Control	

टिपा:

- भारतीय रोखांकन प्रनकांनुसार समन्याय सेअसंभगीत गुंतवानुका वर्गिकृत आणि रवानंतर इसर सर्वसम्प्रवेशक उत्पन्नामार्कत (ओसंडेआप) योग्य मुल्याने मोनाण्यात आरोल्या आहेत. योग्य मुल्यातील बदल ओसीआय मध्ये दर्शियण्यात आरोल्या आहे. त्यानुसार विक्रमेशीत नम्य किंगा तोडा हा नम्यातीट्यामध्ये पुनर्शिगिकृत करण्यात आरोल्या नाही रायामाणे गुंतवानुबक्तिया विक्रमेशील नम्या हा आयानीएएपी अनुसार मान्य करण्यात आरोल्या आहे. वास्य अपसादास्थक घाणी ओसीआय आंतर्गृत पितनिश्यात आरोली आहे अशिंप रोखानिक सरणात अरोली आहे.
- तत्सम कालावधीची आकडेवारी, जेथे आवश्यक आहे, तेथे पुनर्गमित करण्यात आलेली आहे.



नोसिल लिमिटेड करीता (एस्. आर. देव) व्यवस्थापकीय संचालक