

Ref : ABC/BB/Outcome-BM(1)/FY23-24

May 19, 2023

The General Manager
Department of Corporate Services
BSE Limited
P. J. Towers,
Dalal Street,
Mumbai - 400001.
Scrip Code: 524075

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400051.
Symbol: ALBERTDAVD

Dear Sir(s),

Sub: Outcome of the Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated May 11, 2023, we would like to inform you that the Board of Directors at its meeting held today, i.e. May 19, 2023, have, inter-alia :

- i) Considered and approved the Audited Financial Results for the quarter and financial year ended March 31, 2023, along with the Auditors Report thereon.
- ii) In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, M/s. L. B. Jha & Co., Chartered Accountants (FRN: 301088E), Statutory Auditors of the Company have issued Audit Report with an unmodified opinion on the above financial results.
- iii) Decided to convene the 84th Annual General Meeting on Thursday, 10th August, 2023 through video conferencing.
- iv) Recommended a dividend of Rs. 9/- per equity shares of Rs. 10/- each for the financial year ended 31st March, 2023, subject to approval of the shareholders at the forthcoming Annual General Meeting of the Company.
- v) Fixed Thursday, 3rd August, 2023 as the record date for the purpose of dividend.
- vi) Approved the appointment of M/s. Vinod Kothari & Company as the Secretarial Auditors of the Company for FY 2023-24.
- vii) Approved reappointment of PricewaterhouseCoopers Services LLP as the Internal Auditors for FY 2023-24.
- viii) Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved the appointment of Mr. Umesh Manohar Kunte (DIN: 03398438) as an Additional Director on the Board of the Company with immediate effect, i.e. from May 19, 2023, who shall hold office till the date of the forthcoming Annual General Meeting and shall continue to hold office thereafter, subject to approval of the shareholders at the forthcoming Annual General Meeting of the Company.

Regd. Office : Block -D, 3rd Floor, Gillander House, 8, Netaji Subhas Road, Kolkata - 700001

Phone : +91-33-2230-2330, 2262-8436 / 8456 / 8492 **Fax :** + 91-33-2262 8439

Email : adidavid@dataone.in, **Website :** www.albertdavidindia.com, **CIN :** L51109WB1938PLC009480

Factories : Kolkata, Ghaziabad • **Sales Depot :** Kolkata, Lucknow, Mumbai, Patna

- ix) Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved the appointment of Mr. Umesh Manohar Kunte (DIN: 03398438) as Managing Director & CEO of the Company for a period of 5 years w.e.f. 19th May, 2023, subject to approval of the shareholders at the forthcoming Annual General Meeting of the Company.

Mr. Umesh Manohar Kunte is not debarred from holding the office of Director by virtue of any order of the Securities and Exchange Board of India (SEBI) or any other such authority.

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is annexed herewith as **Annexure-A**.

Also, please find attached statement of related party transactions for the 2nd half year ended 31st March, 2023.

All other agenda were approved in the meeting.

The Board Meeting commenced at 11 a.m. and concluded at 03.16 P.m.

Please take the above information on record.

Thanking you,

Yours faithfully,
For Albert David Limited

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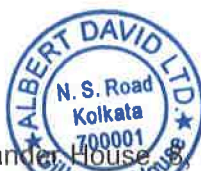


(A. B. Chakrabartty)
Company Secretary, Compliance Officer-cum-Legal Head

ANNEXURE A

Details required under Regulation 30 read with Schedule III Part A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015:

Sl.No	Particulars	Mr. Umesh Kunte
1	Reason for change viz. appointment, resignation, removal, death or otherwise.	In view of resignation of Mr. T.S Parmar from the post of Managing Director & CEO of the Company, the Board appointed Mr. Umesh Kunte as Managing Director & CEO of the Company .
2	Date of appointment/cessation (as applicable) & term of appointment.	May 19, 2023
3	Brief profile (in case of appointment)	<p>Mr. Umesh Kunte, aged 54 years is a Pharma Industry veteran with over 3 decades of experience in domestic as well as international markets. A graduate in Pharmaceutical Science and post graduate in Management from Mumbai University, he has worked with 'Big Pharmas' of Indian and MNC world such as Ajanta Pharma, Besins Healthcare, Merck, Piramal Healthcare, Ranbaxy and USV Ltd.</p> <p>Grown from rank and file in sales & marketing to reach a global position in Merck, has also served at C level in organizations before becoming an entrepreneur.</p> <p>He has experience in turnaround situations as well as growth acceleration. His experience also includes Strategic and Business Management, Leadership, Finance with M&A, Sales & Marketing Operations, Business Development, Talent Management Learning & Development including HR Practices, Logistics & Supply Chain Management, and TechOps.</p> <p>He is an internationally certified Executive Coach, Business Coach, Leadership Coach and Life Coach and a certified Independent Director with IOD.</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Umesh Kunte is not relative of any director or key managerial personnel of the Company.


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Sl.No	Particulars	M/s. Vinod Kothari & Company, Company Secretaries in Practice	M/s. Pricewaterhouse Coopers Services LLP
1	Reason for change viz. appointment, resignation, removal, death or otherwise.	Proposed to be appointed as Secretarial Auditor for the financial year 2023-24.	Proposed to be reappointed as Internal Auditors for the financial year 2023-24.
2	Date of appointment/cessation (as applicable) & term of appointment.	Appointed as Secretarial Auditors of the Company for the Financial year 2023-24.	Reappointed as Internal Auditors of the Company for the Financial year 2023-24.
3	Brief profile (in case of appointment)	M/s. Vinod Kothari & Company, Company Secretaries in Practice a Peer Reviewed Firm having more than 32 years of experience in the field of corporate secretarial matter.	Pricewaterhouse Coopers Services LLP is one of the Big 4 Chartered Accountancy Firm.
4	Disclosure of relationships between directors (in case of appointment of a director).	None	None

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**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF
ALBERT DAVID LIMITED**

Report on the Audit of the Financial Results

Opinion

1. We have audited the accompanying statement of financial results (the "Statement") of ALBERT DAVID LIMITED ("the Company") for the quarter and year ended March 31, 2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

4. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian



Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The Financial Results include the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata
Date: 19th May, 2023

For L. B. Jha & Co.
Chartered Accountants
Firm Registration No.: 301088E



(D. N. Roy)
Partner
Membership No.: 300389
UDIN: 23300389BGWCHT1829

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE
QUARTER AND YEAR ENDED 31ST MARCH, 2023**

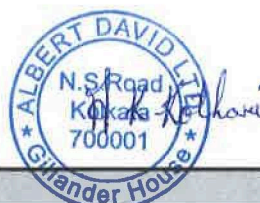
Sl. No.	Particulars	(Rs. in Lacs)				
		Quarter Ended			Year Ended	
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
1	Income					
	(a) Revenue from operations	8142.04	7456.90	7437.28	34156.44	31351.14
	(b) Other Income	0.88	745.90	-68.54	1539.64	1584.14
	Total Income	8142.92	8202.80	7368.74	35696.08	32935.28
2	Expenses					
	a) Cost of materials consumed	1261.94	1668.31	1273.79	6353.99	5146.28
	b) Purchases of stock-in-trade	2153.64	1123.72	1722.71	6414.70	6109.87
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-373.12	-357.29	-287.12	-459.88	237.60
	d) Employee benefits expenses	1723.39	2030.42	2058.92	8107.47	8537.71
	e) Finance Costs	11.28	10.63	16.99	45.59	53.23
	f) Depreciation and amortisation expense	229.93	205.83	238.93	854.84	880.57
	g) Other expenses	2416.81	2163.22	1667.61	9305.83	7240.26
	Total Expenses	7423.87	6844.84	6691.83	30622.54	28205.52
3	Profit/(Loss) before Exceptional Items and Tax (1-2)	719.05	1357.96	676.91	5073.54	4729.76
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	719.05	1357.96	676.91	5073.54	4729.76
6	Tax Expenses					
	(a) Current Tax	363.18	294.62	325.21	1527.91	1261.35
	(b) Income Tax for earlier year	67.75	-	-	67.75	-
	(c) Deferred Tax	-85.36	8.70	-65.77	-139.61	-57.42
7	Profit/(Loss) for the Period (5-6)	373.48	1054.64	417.47	3617.49	3525.83
8	Other Comprehensive Income					
	(a) (i) Items that will not be reclassified to profit or loss	123.51	-10.42	306.23	110.66	344.16
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-13.83	3.38	-26.79	-4.34	-18.65
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	483.16	1047.60	696.91	3723.81	3851.34
10	Paid-Up Equity Share Capital (Face value of Rs.10/- each)	570.72	570.72	570.72	570.72	570.72
11	Other Equity	-	-	-	30586.56	27376.39
12	Earning Per Equity Share of Rs.10/- each (not annualised)					
	(a) Basic (Rs.)	6.54	18.48	7.31	63.39	61.78
	(b) Diluted (Rs.)	6.54	18.48	7.31	63.39	61.78



STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

	Particulars	As at	
		31.03.2023	31.03.2022
		(Audited)	
1	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	7755.89	8381.04
	(b) Capital Work-in-Progress	271.87	81.01
	(c) Intangible Assets	246.34	386.79
	(d) Financial Assets		
	(i) Investments	2588.21	2656.41
	(ii) Other Financial Assets	578.84	3006.16
	(e) Deferred Tax Assets (Net)	98.60	-
	(f) Other Non-Current Assets	458.63	274.91
	Total Non-current Assets	11998.38	14786.32
2	Current Assets		
	(a) Inventories	5068.25	3917.92
	(b) Financial Assets		
	(i) Investments	16678.07	15652.62
	(ii) Trade Receivables	3032.98	2500.00
	(iii) Cash and Cash equivalents	144.54	227.62
	(iv) Bank balances (other than 2.b.iii)	2377.49	1628.83
	(v) Loans	911.78	512.34
	(vi) Other Financial Assets	1592.26	320.17
	(c) Current Tax Assets (Net)	42.42	70.45
	(d) Other Current Assets	493.21	506.86
	Total Current Assets	30341.00	25336.81
	TOTAL ASSETS	42339.38	40123.13
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	570.72	570.72
	(b) Other Equity	30586.56	27376.39
	Total Equity	31157.28	27947.11
1	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	62.28	110.94
	(ii) Other Financial Liabilities	202.71	244.76
	(b) Provisions	1023.36	1047.24
	(c) Deferred Tax Liabilities (Net)	-	39.77
	Total Non-Current Liabilities	1288.35	1442.71
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	396.89	376.57
	(ii) Lease Liabilities	72.61	78.67
	(iii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	50.03	30.97
	Total outstanding dues of creditor other than micro enterprises and small enterprises	3163.77	3007.11
	(iv) Other Financial Liabilities	3915.40	4501.78
	(b) Other Current Liabilities	337.44	328.47
	(c) Provisions	1957.61	2409.74
	Total Current Liabilities	9893.75	10733.31
	TOTAL EQUITY AND LIABILITIES	42339.38	40123.13



ALBERT DAVID LIMITED

CASH-FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(Rs in Lakhs)

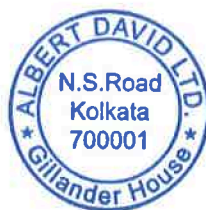
	Year ended 31st March 2023 (Audited)	Year ended 31st March 2022 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	5,073.54	4,729.76
Adjustment for :		
Depreciation and amortisation expense	854.84	880.57
Finance Cost	45.59	53.23
Interest Income	(332.25)	(343.89)
(Gain)/Loss on Disposal of Property, Plant & Equipment(Net)	(2.13)	(234.87)
Loss/(gain) on sale of current investments classified at FVTPL	(76.58)	(88.27)
Net fair value (gain)/loss on investments measured at FVTPL	(321.13)	(809.02)
Dividend Income	(35.54)	(7.70)
Unrealised (Gain)/Loss in Foreign Currency	(0.41)	(2.77)
Operating Profit before Working Capital changes	5,205.93	4,177.04
Adjustment for changes in working capital:		
(Increase)/Decrease in Trade Receivables	(532.11)	(551.51)
(Increase)/Decrease in Current and non-current financial assets	(75.60)	(8.17)
(Increase)/Decrease in Inventories	(1,150.33)	(343.11)
(Increase)/Decrease in other Current and non-current assets	83.67	(299.12)
Increase/(Decrease) in Trade Payables	114.39	564.39
Increase/(Decrease) in Current and non-current financial liabilities	(575.12)	1,238.46
(Increase)/Decrease in other Current liabilities and provisions	(448.62)	520.77
Cash Generated from Operations	2,622.21	5,298.75
Direct Taxes Paid(net of refund)	(1,570.71)	(1,257.70)
Net Cash from Operating Activities (A)	1,051.50	4,041.05
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment and Intangible assets	(523.69)	(1,108.14)
Proceeds from Sale of Property & Equipment	40.85	245.26
Interest Received	215.98	258.46
Payment against acquisition/Proceeds of realisation of Current Investments(Net)	(627.74)	(3,373.24)
Proceeds of realization of Non-Current Investments	160.54	-
Proceeds/(Payment) of Inter corporate loan	(400.00)	800.00
Net Investments in Fixed Deposits (maturity more than three months)	599.00	(799.77)
Dividend Received on Investments	35.54	7.70
Net Cash used in Investing Activities(B)	(499.52)	(3,969.73)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from current borrowings(Net)	20.32	333.28
Repayment of Lease Liability	(113.26)	(115.57)
Interest Paid	(28.30)	(33.44)
Dividend Paid (including Tax on dividend)	(514.98)	(343.58)
Net Cash used in Financing Activities (C)	(636.22)	(159.31)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(84.24)	(87.99)
Opening Cash and Cash Equivalents	227.62	307.57
Unrealised Gain/(Loss) in Current Account held in Foreign Currency	1.16	8.04
Closing Cash and Cash Equivalents	144.54	227.62
Notes:		
(a) Closing Cash and Cash Equivalents consists of the following:		
	As at 31/03/2023	As at 31/03/2022
Cash and Cash Equivalents	144.54	227.62
Cash and Cash Equivalents as per Cash Flow Statement	144.54	227.62
(b) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard(Ind AS-7) 'Statement of Cash Flows'.		
(c) Figures in bracket indicate Cash outgo.		



Notes :

- 1) The above Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 19th May, 2023. The Statutory Auditors have issued an unmodified audit opinion on these financial results.
- 2) The Annual Financial Results have been audited by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) The figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and the published figures upto the end of third quarter.
- 4) The Board of Directors recommended dividend of Rs.9/- per equity share of Rs.10/- each for the financial year ended 31st March, 2023.
- 5) The Company is engaged in the manufacturing of pharmaceutical products and has only one reportable segment in accordance with Ind AS-108 "Operating Segments".
- 6) Figures for the previous periods have been regrouped to conform to the figures of the current periods as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place : Kolkata
Date : 19th May, 2023



For ALBERT DAVID LIMITED

(A. K. Kothari)
Executive Chairman
(DIN : 00051900)



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Ref : ABC/BB/UO-BM(1)/FY23-24

May 19, 2023

The General Manager
Department of Corporate Services
BSE Limited
P. J. Towers,
Dalal Street,
Mumbai – 400001.
Scrip Code: 524075

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051.
Symbol: ALBERTDAVD

Dear Sir(s),

Sub: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the Financial Year ended March 31, 2023

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of SEBI Circular' No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. L. B. Jha & Co., Chartered Accountants (Firm Registration No. 301088E), Statutory Auditors of the Company, have issued Audit Report with unmodified audit opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2023.

This is for your information and record.

Thanking you,

Yours faithfully,
For Albert David Limited



Umesh Manohar Kunte
Managing Director & CEO
(DIN : 03398438)



R. Bhattacharya
Chief Financial Officer