

Auditor's Report

TO THE MEMBERS OF RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED

1. We have audited the attached Balance Sheet of Rajasthan Rajya Vidyut Prasaran Nigam Limited as at 31st March, 2007 and also the Profit and Loss Account and the Cash Flow Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As the Company is governed by the Electricity Supply Act, 2003 the provisions of the said Act have prevailed wherever they have been inconsistent with the provisions of the Companies Act, 1956.
4. As required by the Companies (Auditor's Report) Order, 2003 issued by the Government of India in terms of sub-section (4A) of section 227 of the Companies Act, 1956, we enclose in the Annexure-I statement on the matters specified in paragraph 4 of the said Order.
5. Further to **our comments in the Annexure-I referred to in paragraph 4 above and Annexure II**, we report that:
 - (a) We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purposes 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, Profit and Loss Account and Cash Flow Statement dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the Balance Sheet, Profit and Loss Account and Cash Flow Statement dealt with by this report comply with the accounting standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 **except A.S. 2: Valuation of Inventory, A.S. 4: Contingencies and Events**

occurring after the balance sheet date, A.S. 5: Net profit or loss for the period, prior period items and change in accounting policies., A.S. 9: Revenue Recognition, A.S. 10: Accounting for Fixed Assets, A.S. 13: Accounting for Investment, A.S. 15: Accounting for Retirement Benefits. A.S. 22: Accounting for Taxes on income, A.S. 27: Financial Reporting of Interests in Joint Ventures. A.S. 28: Impairment of Assets. A.S. 29: Provisions, Contingent Liabilities and Contingent Assets;

- (e) As explained to us, being a Govt. Company, clause (g) of sub-section (1) of Section 274 of the Companies Act., 1956 is not applicable as per Notification No. 829 (E) dated 21.10.2003 of Department of Company Affairs.
6. In our opinion and to the best of our information and according to the explanations given to us, and **subject to our comments in Annexure-I, II and Notes on accounts** forming an integral part of this report the said accounts give the information required by the Companies Act, 1956, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;
- a. in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2007;
 - b. in the case of the Profit and Loss Account, of the break even for the year ended on that date; and
 - c. in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

For Ghiya & Co.
Chartered Accountants

(VINI MEHTA)
Partner

Place : Jaipur
Date : August 1st 2007

ANNEXURE – I

ANNEXURE TO THE AUDITOR'S REPORT

(Statement referred to in paragraph-4 of our report of even date on the matters specified on paragraph 4 of the Statement on the Companies (Auditors Report) Order, 2003)

i.

- (a) **The company has not maintained proper records of Fixed Assets.** As per explanation given to us the company has prepared a detailed fixed asset register upto 31.03.2006, however the same is yet to be updated for F.Y. 2006-07. Further proper register in respect of fixed assets of shared power projects has not been maintained properly and location of fixed assets have not been mentioned in such register.
- (b) **Physical verification of Fixed Assets has not been conducted at reasonable intervals,** as explained to us no physical verification has been conducted since last 4 years. Further in respect of shared power projects no physical verification report is available at all since the beginning of the project. As such discrepancies including physical non-existence of the Assets and their being not in working condition have not been adjusted in Accounts.
- (c) The company has not disposed off any substantial part of its Fixed Assets during the year.

ii.

- (a) During the year under review the company has conducted physical verification of inventories other than items of scrap once in a year. In our opinion physical verification of inventories should include items of scrap, which is of substantial amount.
- (b) **According to explanations given to us, in our opinion the procedure of physical verification of inventories followed by the management are not adequate** in relation to the size and nature of its business. Physical verification of entire company is not done except Beawar & Heerapura Stores.
- (c) The company is maintaining proper records of inventory. However it has been observed that the discrepancies observed during physical verification has not been adjusted in the accounts, further the company has not accounted for the items of scrap as on 31.03.2007.

iii.

- (a) The Company has not given any loans, secured or unsecured to any companies, firms or other parties listed in the Register maintained u/s 301 of The Companies Act, 1956. Therefore, the provisions of clause 4 (iii) (b), (c), (d) are not applicable to the company.

- iv. **In our opinion and according to the information and explanations given to us and on the basis of such checks as we considered necessary/appropriate, the Internal Control system in respect of purchase of Inventory, Fixed Assets and for sale of goods and services is not reasonable, in this regard we have observed that the company is carrying forward many old balances pertaining to advance for purchase of inventory / fixed assets of significant amounts which have remained unadjusted due to improper systems, further it has been observed that the company does not have a proper system for timely adjustment of accounts relating to supply of power. The procedure of capitalizing the projects is not accurate. As per the commissioning report provided to us by the company it was observed that the projects which were commissioned during the financial year 2006-07 and earlier years have not been capitalized. The uncommissioned projects were transferred to fixed assets. The same is due to continuing failure on the part of management to correct major weaknesses in Internal Controls. Large amount of old discrepancies/ old balances are continuing year after year inspite of continuous reporting in Audit reports.**
- v. According to the information and explanations given to us being a Government company contracts entered with another Govt. company are exempt from the provisions of section 297(1) of the Companies Act, 1956 hence Sub clause (a) & (b) of clause (V) are not applicable to the company.
- vi. The Company has not accepted any deposits from the public within the meaning of Section 58A & 58AA or any other relevant provisions of the Companies Act 1956, during the year.
- vii. **The Company does not have any effective system of Internal Audit of accounts. In our opinion Internal Audit System of the company needs to be strengthened to make it commensurate with the size of company and nature of its business.**
- viii. As per information and explanation given to us, Cost Records pursuant to the Rules made by the Central Govt. for the maintenance of cost records u/s 209(1)(d) of The Companies Act, 1956 are prepared up to FY 2005-06 however we have not made a detailed examination of such records. Records for the FY 2006-07 are under preparation hence we could not verify the same.
- ix.
- (a) As per information and explanation given to us, we report that the company is generally not regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, Service Tax, custom duty, excise duty, cess and other material statutory dues to the extent

applicable to it. Details of undisputed Statutory dues (To the extent available) payable in respect of aforesaid dues outstanding as at 31st March 2007 for a period of more than six months from the date they become payable is as under:-

- (i) Debit/Credit Balances in these Accounts pertaining to earlier years are being carried over un-reconciled/un-adjusted/unpaid for which no details/ reasons have been furnished to us and as such we are not in a position to comment with regard to the genuineness of such dues or otherwise, and we are unable to express any opinion thereof. Details of the same are as under: -

| | | Rs. In Lacs |
|------------------------|------|---------------|
| Sales Tax (Net) | (Cr) | 9.79 |
| TDS- Contractors (Net) | (Cr) | 46.64 |
| TDS-Employees (Net) | (Cr) | 0.44 |
| CPF (Net) | (Dr) | 301.50 |
| FPS (Net) | (Dr) | 4.24 |
| GPF(Net) | (Cr) | 6.10 |
| Professional Tax (Net) | (Cr) | 0.14 |
| ESI (Net) | (Cr) | 1.58 |

- (ii) Rs. 4.97 lacs pertaining to unclaimed amount of debentures redeemed in the year 1990 has not been transferred to Investor Education and Protection Fund.
- (iii) Further it has been observed that full and proper details pertaining to undisputed statutory dues is not available with the company hence we cannot comment on the same.
- (b) According to information and explanation given to us, there are no pending statutory dues which are not deposited on account of any dispute, except: -
- (1) Wealth Tax dues not deposited amounting to Rs. 35.30 lakhs pertaining to the period prior to unbundling of RSEB, as the matter is pending with Rajasthan High Court for adjudication details of which were not made available to us.
 - (2) Land & Building Tax amounting to Rs. 49.49 lakhs pertaining to Erstwhile RSEB for the year 2001-2002 and 2002-2003. The Government has proposed a composition scheme in which 50% of the dues will be exempted on payment of 50% amount of tax and interest thereon. However, the company has made appeal to the Government to exempt the entire

amount of dues. Further it has been observed that complete information relating to LBT of all units is not available with the company hence we cannot comment on the same.

(3) House tax pertaining to Jaipur Municipal Corporation amounting to Rs. 488.23 lakhs upto year 2000, as the Writ Petition is pending before the Collector, Jaipur for adjudication. Further, amount of Rs. 168.85 lakhs pertaining to year 2000 to 2006, being the difference of House Tax demanded by Jaipur Municipal Corporation and tax assessed by RVPN on account of rebate claimed as the matter is appealed before the Collector, Jaipur which is still pending. The company has also made an appeal to grant exemption from payment of House Tax to the Government. Further it has been observed that complete information of House Tax dues relating to Head office and various units of the company is not available with the company hence we cannot comment on the same.

- x. The Company does not have accumulated losses as at 31st March, 2007 and has not incurred cash losses during the Financial Year ended on that date or in the immediately preceding Financial Year.
- xi.** According to the information and explanation given to us, the company has not defaulted in repayment of dues to any financial institution, bank or to debenture holders during the year.
- xii.** The Company has not granted any loans & advances on the basis of security by way of pledge of shares, debentures and other securities.
- xiii.** In our opinion the company is not a Chit Fund or a Nidhi/Mutual benefit & Society and as such the provisions of any special statute applicable to Chit Fund, Nidhi or Mutual Fund Benefit Societies are not applicable to the Company.
- xiv.** In our opinion the Company is not dealing or trading in shares, securities, debentures or other investments and hence the requirement of para 4 (xiv) are not applicable to the Company.
- xv.** According to the information/explanation given to us we are of the opinion that the Company has not given any guarantee for the loans taken by others from Banks/ Financial Institutions.
- xvi.** According to the information and explanation given to us, the term loans have been applied for the purpose for which they were obtained.
- xvii.** On the basis of our examination of the cash flow statement and overall examination of Balance Sheet we report that the funds raised on short term basis have not been utilized for long term investments.
- xviii.** The Company has not made any preferential allotment of shares to parties and companies covered in the register maintained u/s 301 of the Companies Act, 1956 during the year.
- xix.** The Company has not issued any Debentures during the year.
- xx.** During the year under review the company has not received any money by Public Issue.

- xxi.** According to the information and explanations given to us, there is one case of theft during the year amounting to Rs.384144.80. There are no adjustments in the books of accounts in this regard as the enquiry is under progress.

**For Ghiya & Co.
Chartered Accountants**

**(VINI MEHTA)
Partner**

Place : Jaipur
Date : August 1st 2007

ANNEXURE TO THE AUDITOR'S REPORT

(Annexure referred to in paragraph 6 forming integral part of our report addressed to the members of Rajasthan Rajya Vidyut Prasaran Nigam Ltd. for the year-ended 31.3.2007)

RETIREMENT BENIFITS

- (1) The Company has not followed AS-15: Accounting for retirement benefits. Actuarial valuation is available only upto 31.03.2005. As per information and explanation given to us the shortfall for Superannuation and Gratuity upto 31.03.2005 comes to Rs. 2947.19 crores. Figures for the year ending 31st March 2007 is not available and as such we are not in a position to quantify the same.
- (2) Further as explained to us the accounts of Gratuity & Superannuation Fund are under reconciliation and hence amount of fund available may vary on final reconciliation.
- (3) Liability for leave encashment has been accounted for on cash basis and not on accrual basis as per requirement of AS-15. No actuarial valuation has been carried out in respect of leave encashment liability hence we are unable to comment on effect on profit & loss statement of the same.

SHARED PROJECTS

- (4) Refer Note No. 4 (a) & (b) regarding accounting of sale and purchase of power to/from shared projects on provisional basis. In this regard it has been observed that the company is accounting the same on the basis of statement of accounts received from the concerned board and no other records are available with the company for our verification, Further in case of MPEB. Statement of accounts upto March 2005 only has been received and no statement is available for FY 2005-06 & FY 2006-07. Hence we cannot comment on the Fixed Assets and Liabilities and Revenue and Expenses accounted for in books of accounts of the company, in respect of Shared projects.
- (5) A sum of Rs. 1579.68 lakhs due from BBMB shown under other Receivables outstanding since 94-95 and not being accepted by them, realisability of the same is considered doubtful for which no provision for bad & doubtful amounts has been made. Account with BBMB-RFF is subject to reconciliation/adjustment.
- (6) A sum of Rs. 114.87 Lacs due from BCB carried over from earlier years and in the absence of any confirmation we are not in a position to comment with regard to its realisability or otherwise.

- (7) Common Pool Expenditure receivable (net of payable) of Rs. 4248.00 Lacs receivable/payable from/to other board are not confirmed/reconciled. In the absence of the same and without any realization/payment thereof we are not in position to comment with regard to realisability or payment of the above amount.
- (8) Refer Note No.4 (c) regarding credit of Rs. 57.65 lacs under the head of Capital Expenditure of Satpura Thermal Project, Further as per statement received from MPEB – Rs. 406 lacs has been debited under the head of Capital Expenditure at Satpura Thermal Project however the company has kept it under Capital Work in Progress and no depreciation has been reversed / charged on such amounts. The same has resulted in inaccurate figure of depreciation on the same. In the absence of complete details, we cannot comment on the same.
- (9) As per books of accounts of RVPN, a total of Rs. 50.54 crores is due from MPEB, the same has been accumulated over last several years however neither balance confirmation from MPEB is available nor amount has been received, further it has been observed that MPEB has made counter claim that RVPNL is liable to pay money to MPEB instead of above balance, hence we cannot comment on recoverability / liability of the same.
- (10) Account with PSEB under Sundry Debtors shows balance of Rs. 694.76 Lacs, which is subject to reconciliation/adjustment/confirmation.
- (11) Payment of Rs. 5975000/- made in respect of advance to CWC against share of RRVPNL in capital expenditure of S&I work of Chambal Development Plan of Rahu Ghat Hydel Project Stage-I, Phase Second has been charged to Work in Progress instead of Advance for Survey & Feasibility Studies.

LOAN FUNDS: SECURED & UNSECURED

- (12) **An amount of Rs. 2297.26 crores of Government guaranteed loan has been shown as secured loans instead of unsecured loans.**

CONTRIBUTION, GRANTS AND SUBSIDIES

- (13) **Provision of interest income on deferred subvention receivables from Government amounting to Rs. 26.42 crores for the current year and Rs. 53.04 crores of earlier years have not been provided for.**

LOANS AND ADVANCES TO STAFF

- (14) Balance of net salary payable includes unreconciled/unadjusted old balances being carried over from earlier years do not reflect correct picture of these payable account. **As such we are not in a position to comment as to whether the staff related liabilities as at 31.3.07 is being shown correctly or not.**

Further G.P.F. accounts are lying unreconciled for past several years and no adjustment thereof have been carried out. Thus the account does not reflect correct picture.

ADVANCE TO O & M SUPPLIES & WORKS

- (15) It has been observed that old balances are lying unreconciled since 1995-96 under the head of “Advance to Suppliers” e.g.

Bharat Heavy Electricals Limited - Rs. 4.49 Crores

Hindustan Paper Corp, Jaipur - Rs. 0.24 Crores

S.A.I.L. - Rs. 1.54 Crores

The company has failed to provide us with balance confirmation certificates from above parties and no other details are available with the company. Further these accounts are lying unadjusted for more than 10 years now, under such circumstances, in our opinion the company should make appropriate provision for bad & doubtful debts.

- (16) **Advance to suppliers (for capital works) includes old advances, which are doubtful of recovery amount-indeterminate.**

- (17) Loans and Advances includes several old unadjusted & un-reconciled balances of suppliers/other parties being carried over from earlier years and in the absence of any confirmation/reconciliation thereof we are not in a position to comment with regard to their bonafides or otherwise; in many cases even the details of such balances are not available as such may include amounts which may not be genuine. No provision for bad & doubtful amounts has been made. Due to not carrying out the required adjustments, loans & advances are being overstated and concerned accounts (Capital/Revenue as the case may be) understated – Amounts indeterminate.

- (18) A Sum of Rs. 890.00 lakh had been given as advance to Himachal Pradesh State Electricity Board (HPSEB) against the Joint Project and shown under the head CWIP. The above project is abandoned by the Govt. of India and the advance having been adjusted by HPSEB against its dues for supply of power. But the company has not reduced its liability. Thus WIP is overstated by Rs. 890.00 lakh as also the current liabilities by the same amount.

INVENTORY, STORES & SPARES

- (19) **The company has not accounted for Scrap lying in store as on 31.03.2007. The same is not in accordance with A.S. 2 : Valuation of Inventories.**

- (20) Accounting policy regarding charging of price variation claim has been changed from cash basis to accrual basis impact of which could not be ascertained and the same has not been disclosed by the company.

- (21) As per information and explanation given to us, detailed physical verification of Inventory was done during the year under review by the Internal Audit department. In this regard it has been observed that the Internal Audit party has marked some items of Inventory as missing / non-serviceable, however no adjustment of such discrepancies have been made in the accounts. Hence we are unable to comment on the authenticity of the value of Inventory.
- (22) Provision amounting to Rs. 795.70 lacs is outstanding against O & M & capital stores at the time of unbundling of RSEB, the same has been carried over as such for last several years and the stores shortages have so far not been adjusted against this provision. The same however has been shown deducted from the Stores. No details for the same has been made available to us and in the absence of the same we are unable to comment upon adequacy / requirement of this provision.
- (23) As per ESAAR 1985, freight on material purchased (whether incurred and billed by supplier/ by the board) shall not be treated as material cost and shall be reported in a separate account provided for this purpose. However it has been observed that no separate account has been maintained for freight on material purchased and the same is being included in the material cost.
- (24) As per ESAAR 1985, material issued to site which were not consumed during the year should be charged to account head "material at site". However it has been observed that the same is being charged to capital work in progress/repairs and maintenance to which it pertains.

FIXED ASSETS AND DEPRECIATION

- (25) The expenditure for construction on Buildings in some circles have been shown without showing the particulars/whereabouts of land on which such buildings have been constructed.
- (26) In case of replacement of assets as per ESAAR 1985, the cost and accumulated depreciation of the old replaced assets shall be withdrawn when the expenditure on the new replacing asset is capitalized. However it has been observed that in most of the cases gross value and reserve for depreciation has not been deducted. Further in certain cases it has been observed that replacement has been charged to repairs and maintenance instead of capitalizing.

CAPITALISATION OF REVENUE EXPENDITURES

- (27) In certain circles, it has been observed that employees cost and general & administration expenses of circle office have not been capitalized, resulting in the undervaluation of project and overvaluation of general and administrative expenses and employees cost.

INTER COMPANY RECEIVABLES / PAYABLES

- (28) The balances with other Vidyut Companies under the same management are subject to confirmation/reconciliation.
- (29) Balances with other electricity boards / companies such as UPPCL, HPSEB, J &K, DVB, PGCIL, SJVNL etc is subject to confirmation and reconciliation and adjustment if any will be made only after final reconciliation hence we are unable to comment on authenticity of the same.

LOANS AND ADVANCES

- (30) Old outstanding balances in respect of Misc. advances – others Rs. 109.02 Lacs is being carried over from earlier years without any adjustments & thus the loans & advances are overstated to the extent the expenditure against these advances has not been adjusted - Amount indeterminate.

LEASE AGREEMENTS

- (31) A sum of Rs. 26.73 crores being shown due from M/s. Balaji Distilleries from earlier years is sub-judice which has not been disclosed in the Notes on Account. One sale & lease agreement expired on 31.8.03 but adjustment of security money Rs. 3.78 crores against payment price (Residual value) of equipments and transfer of asset in favour of the company has not been carried out as the matter is sub-judice with the appropriate authority.
- (32) The Lease Agreement with ICICI Bank Ltd. expired on 15.9.03 but adjustment of security money Rs. 120 crores against payment price (Residual value) of equipment and transfer of Assets in favour of the company has not been carried out as the Lessor vide letter dt. 13.10.03 expressed inability to transfer back the asset on account of disallowance of depreciation by the Income Tax Department which the company is liable to bear vide Lease Agreement clause 7(ii) (a).
The position with regard to contingent liability arising as a result of the above and as per Lease Agreement clause 7.1 has not been disclosed in the Notes on Accounts. Further effect, if any, on the Fixed Assets & depreciation thereof has not been provided in the Accounts – Amount indeterminate.

INTER UNIT ACCOUNTS

- (33) The unit wise account of inter unit transactions have not been properly maintained in the circles and as such we are not in a position to comment on inter unit accounts which includes balances being carried over from earlier years un-reconciled / un- adjusted.

Bal (Dr.) on 31.3.07 Rs.46.23 Lacs includes old amounts being carried over without adjustments due to non-reconciliation of the inter unit Accounts inter se which may have impact on the Balance Sheet/Profit & Loss A/c - Amount indeterminate.

- (34) Remittances in Transit of Rs.69.57 Lacs are comprised of remittances from Divisions, Circles, Transfer from H.O. and in transit & TWC balances. The balances are un-reconciled & unadjusted and in the absence of details not made available in some cases, we have not been able to verify whether the balances shown are correct or otherwise and adjustments thereof affecting P & L A/c, Balance Sheet Heads of A/c's as the case may be have not been carried out – Amount indeterminate.

CURRENT LIABILITIES & PROVISIONS

- (35) Current Liabilities and Provisions includes several old liabilities being carried over from earlier period without any payments/adjustments; in many cases even the details of such payable amounts are not available with the circles. Further some payable accounts are wrongly showing debit balances due to incorrect adjustments carried out in the past years and balances being wrongly shown after netting, contrary to the accounting practice and resulting in understatement of liabilities & loans & advances – Amount in determinate. The genuineness of these payable accounts could not be verified by us.

INVESTMENTS

- (36) **During the year investment amounting to Rs. 311.25 lacs has been sold. Loss of Rs. 31.81 lacs in respect of the same has not been accounted for. This has resulted in the undervaluation of loss and overvaluation of investment by the same amount.**

CONTINGENT LIABILITIES

- (37) **The Company has not complied with the AS-29: Provision, Contingent Liabilities and Contingent Assets at all.**

GENERAL

- (38) It has been observed that the company has credited Rs. 77.38 lacs pertaining to Hindustan Zinc Limited to Transmission & SLDC charges HZL has disputed amounting to Rs. 30.11 lacs and has not paid the same to RVPNL. Further officials of the company has agreed that HZL is not liable to pay the said amount of Rs.30.11 lacs but the reversal of this amount is not made. So current assets and income is overstated by this amount.

- (39) The subsidiary records in respect of suppliers, contractors & other parties, EMD, SD, RMD etc. have not been maintained properly updated and reconciled in some circles.
- (40) Other Misc. Deposit A/c is showing Balance of Rs. (Cr.) 508.18 Lacs. In the absence of year wise complete details, the genuineness of these payable amounts could not be verified by us.
- (41) Global rate difference bills/pooled transmission losses raised on concerned constituents of NREB have been adjusted upto June, 2001 and no liability for the same has been provided for the period July, 2001 to March'05 - Amount indeterminate.
- (42) Quantitative information pursuant to the provisions of Part II of Schedule VI of the Companies act given in the notes of accounts are on provisional basis and the same can be finalized only on finalization of global energy accounts. Hence we cannot comment on the same.
- (43) The company has not made provision for Minimum Alternate Tax (MAT) as per the provisions of Income Tax Act 1961.
- (44) In respect of lease rent/ cost of land, demand amounting to Rs. 9161595 for the financial year 2005-06 has been raised by Revenue Board, Aimer but the same has not been accepted and thus has not been provided for including the liability for financial year 2006-07.
- (45) The Current Account, Collection Account, Admitted Account with banks have not been reconciled. Balances in Transfer Within Circle has also not been reconciled since long time in Transmission and Construction Circle IV & IX.

**For Ghiya & Co.
Chartered Accountants**

**(VINI MEHTA)
Partner**

Place : Jaipur
Date : August 1st 2007