

**3<sup>RD</sup> QUARTER ACCOUNTS**

**FOR THE PERIOD**

**NINE MONTHS ENDED**

**MARCH 31, 2017**

**(UN-AUDITED)**



**QUETTA**

**QUETTA TEXTILE MILLS LIMITED**



## Quetta Textile Mills Limited

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## **COMPANY INFORMATION**

### **BOARD OF DIRECTORS**

Mr. Tauqir Tariq	Chairman
Mr. Tariq Iqbal	Chief Executive
Mr. Asim Khalid	Director
Mr. Omer Khalid	Director
Mrs. Saima Asim	Director
Mrs. Tabbasum Tariq	Director
Mrs. Sadaf Khalid	Director
Mr. Major Rtd. Muhammad Saeed	Independent Director

### **AUDIT COMMITTEE**

Chairman	Mr. Major Rtd. Muhammad Saeed
Member	Mrs. Tabbasum Tariq
Member	Mrs. Sadaf Khalid

### **HUMAN RESOURCE & REMUNERATION COMMITTEE**

Chairman	Mrs. Tabbasum Tariq
Member	Mrs. Saima Asim
Member	Mrs. Sadaf Khalid

### **CHIEF FINANCIAL OFFICER**

Mr. Omer Khalid

### **COMPANY SECRETARY**

Mr. Muhammad Sohrah Ghani

### **AUDITORS**

Mushtaq and Company  
Chartered Accountants

### **BANKERS**

Allied Bank Limited  
Al-Baraka Bank (Pakistan) Limited  
Bank Alfalah Limited  
Burj Bank Limited  
Bank Islami (Pakistan) Limited  
Dubai Islamic Bank (Pakistan) Limited  
Faysal Bank Limited  
HBL Bank Limited  
Habib Metro Bank Limited  
Meezan Bank Limited  
National Bank of Pakistan  
Soneri Bank Limited  
Silk Bank Limited  
Standard Chartered Bank (Pakistan) Limited  
Summit Bank Limited  
United Bank Limited

### **REGISTERED OFFICE**

Nadir House (Ground Floor)  
I. I. Chundrigar Road, Karachi

### **MILLS**

P/3 & B/4, S.J.T.E., Kotri.  
49 K.M., Lahore, Multan Road, Bhai Pheru

### **WEB SITE ADDRESS**

[www.quettagroup.com](http://www.quettagroup.com)



## CHAIRMAN'S REVIEW

Assalam-o-Alaikum,

Dear Shareholders:

We present to you the results of the company for the nine months period & quarter ended March 31, 2017.

The company made a pre-tax loss of Rs. 637.704 million for the nine months period ended on March 31, 2017, as compared to corresponding last nine month period pre-tax loss of Rs. 1,097.4 million. Turnover for the nine months period Rs. 3,529 million, as compared to corresponding last nine months sales of Rs. 4,320 million. Pre-tax loss as a percentage comes to 18.07% for the nine months for the period ended March 31, 2017, as compared to 25.40% which was corresponding last nine months pre-tax loss percentage. This reflects a reduction in loss percentage by 7.33%.

The textile industry bail-out package has still to be implemented. It is to be seen how the rebates under the bail-out package will be refunded when old refunds are still pending. As a 'last nail in the coffin', old refund orders have been rolled back which will further add woes of the textile industry.

I would like to thank all the staff and workers of the company and the supporting financial institutions for their confidence and efforts during this difficult time.

By order of the Board of Directors

**TAUQIR TARIQ**  
Chairman

Karachi:

Dated: April 27, 2017

## چیرہ مین کا جائزہ

السلام علیکم

معزز شیئر ہولڈرز

میں کمپنی کے 31 مارچ 2017 کو ختم ہونے والے تیسرے سہ ماہی اور سہ ماہی کے نتائج پیش کرتے ہوئے خوشی محسوس کرتا ہوں

تیسرے سہ ماہی میں آپ کی کمپنی کو قبل از ٹیکس 637.704 ملین کا خسارہ ہوا ہے۔ جبکہ پچھلے سال تیسرے سہ ماہی میں 1,087.40 ملین کا خسارہ ہوا تھا۔ تیسرے سہ ماہی کے اختتام کیلئے ٹرن اور سیلغ 3,529 ملین رہا جبکہ پچھلے سال اسی عرصے ٹرن اور 4,320 ملین تھا۔

31 مارچ 2017 کو ختم ہونے والے تیسرے سہ ماہی میں قبل از ٹیکس خسارہ 18.07% فیصد اتر ہوا جس کا موازنہ گزشتہ سال کے تیسرے سہ ماہی میں ہونے والے قبل از ٹیکس خسارہ 25.40% سے فیصد کیا جا سکتا ہے اس کے اڑ سے 7.33 فیصد خسارے میں کمی واقع ہوئی۔

ٹیکسٹائل انٹلسٹری کا پیکیج کا ابھی نافذ ہونا باقی ہے اور یہ دیکھنا بھی باقی ہے کہ اس پیکیج کے ذریعہ ریپیٹ کس طرح واپس کیا جاتا ہے جبکہ پوائے ریفرنڈز ابھی التوا کے شکار ہیں اور پوائے ریفرنڈز کو "کیل اور ٹائوت" کی بنیاد پر بند کر دیا گیا ہے۔

میں تمام اسٹاف معزز اور کمپنی ورکرز، تعاون کرنے والے مالیاتی اداروں کا بے حد مشکور ہوں۔ جنہوں نے اس مشکل وقت میں ہم پر اعتماد کیا اور کوشش جاری رکھی۔

پورڈ آف ڈائریکٹر کی جانب سے

توفیر طارق

چیرہ مین

کراچی

مورخہ 27 اپریل 2017

**QUETTA TEXTILE MILLS LIMITED****Condensed Interim Balance Sheet (Un-audited)**

As at March 31, 2017

		Audited	
	Note	31-Mar-17 Rupees	30-Jun-16 Rupees
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	5	5,566,211,687	5,763,224,120
Long term deposits		75,323,174	67,437,881
		<u>5,641,534,861</u>	<u>5,830,662,001</u>
<b>CURRENT ASSETS</b>			
Stores, spare and loose tools		390,779,516	426,412,101
Stock in trade	6	2,801,991,007	2,545,850,401
Trade debts		260,848,983	120,166,185
Other financial assets		157,436	113,051
Loans and advances		75,754,825	65,390,375
Trade deposits and short term prepayments		8,474,060	25,545,997
Income tax and sales tax refundable		177,416,562	181,017,145
Cash and bank balances		83,989,856	61,097,161
		<u>3,799,232,045</u>	<u>3,425,592,416</u>
		<u>9,440,766,906</u>	<u>9,256,254,417</u>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
<b>Authorised capital</b>			
20,000,000 ordinary shares of Rs. 10 each		200,000,000	200,000,000
15,000,000 preference shares of Rs. 10 each		150,000,000	150,000,000
		<u>350,000,000</u>	<u>350,000,000</u>
Issued, subscribed and paid-up capital		130,000,000	130,000,000
Reserves		(239,824,000)	391,548,585
		<u>(109,824,000)</u>	<u>521,548,585</u>
Surplus on revaluation of property, plant and equipment - net of tax		1,409,186,009	1,461,795,244
		<u>1,299,362,009</u>	<u>1,983,343,829</u>
<b>SHAREHOLDERS' EQUITY</b>			
		<u>1,299,362,009</u>	<u>1,983,343,829</u>
<b>NON CURRENT LIABILITIES</b>			
Long term finance		1,004,232,717	911,404,425
Redeemable capital - Sukuk		228,832,656	343,367,585
Loan from directors and others - subordinated		160,726,470	160,726,470
Liabilities against assets subject to finance lease		11,926,230	15,834,185
Deferred liabilities		770,997,669	783,387,531
		<u>2,176,715,742</u>	<u>2,214,720,196</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		1,919,688,590	1,223,013,200
Accrued interest / mark-up		507,152,385	356,329,662
Short term borrowings		2,823,399,043	3,018,807,324
Loan from directors and others		27,379,312	11,416,168
Current portion of			
Long term finances		238,367,521	120,146,483
Redeemable capital - Sukuk		434,504,967	319,970,058
Liabilities against assets subject to finance lease		14,203,317	8,507,497
		<u>5,964,688,154</u>	<u>5,058,190,392</u>
<b>CONTINGENCIES AND COMMITMENTS</b>			
	7	<u>9,440,766,906</u>	<u>9,256,254,417</u>

The annexed notes from 1 to 12 form an integral part of these condensed interim financial information.

  
TARIQ IQBAL  
Chief Executive

  
OMER KHALID  
Director

Karachi:

Date: 27th April, 2017



**Condensed Interim Profit and Loss Account (Un-audited)**

**For the nine months period ended March 31, 2017**

	Nine Months Period Ended		Quarter Ended	
	31-Mar-17 Rupees	31-Mar-16 Rupees	31-Mar-17 Rupees	31-Mar-16 Rupees
Sales	3,529,261,482	4,320,312,778	1,197,988,122	1,131,401,247
Cost of sales	(3,851,649,048)	(4,960,667,429)	(1,277,815,237)	(1,183,933,185)
Gross (loss) / profit	(322,387,566)	(640,354,651)	(79,827,115)	(52,531,938)
Distribution cost	(26,123,007)	(88,513,658)	(8,757,238)	(19,733,694)
Administrative expenses	(47,034,709)	(42,957,392)	(16,644,181)	(13,605,112)
Finance cost	(242,519,082)	(325,853,524)	(70,932,080)	(101,335,783)
	(315,676,799)	(457,324,574)	(96,333,500)	(134,674,589)
(Loss) from operations	(638,064,365)	(1,097,679,225)	(176,160,615)	(187,206,527)
Other income	360,737	280,792	301,909	(30,780)
(Loss) before taxation	(637,703,628)	(1,097,398,433)	(175,858,706)	(187,237,307)
Taxation	(42,694,395)	(12,731,719)	(15,684,148)	(2,011,208)
(Loss) after taxation	(680,398,023)	(1,110,130,151)	(191,542,854)	(189,248,514)
(Loss) per share - basic and diluted	(52.34)	(85.39)	(14.73)	(14.56)

The annexed notes from 1 to 12 form an integral part of these condensed interim financial information.

  
TARIQ IQBAL  
Chief Executive

  
OMER KHALID  
Director

Karachi:

Dated: 27th April, 2017

**Condensed Interim Statement of Comprehensive Income (Un-audited)**  
**For the nine months period ended March 31, 2017**

	Nine Months Period Ended		Quarter Ended	
	31-Mar-17 Rupees	31-Mar-16 Rupees	31-Mar-17 Rupees	31-Mar-16 Rupees
(Loss) before taxation	(680,398,023)	(1,110,130,151)	(191,542,854)	(189,248,514)
Other comprehensive income for the period				
Items that may not be re-classified subsequently to Profit and loss :				
Actuarial loss on remeasurement of employees retirement benefits - gratuity	(10,721,148)	(7,147,432)	(5,956,193)	(2,382,477)
Related deferred tax on remeasurement of employees retirement benefits - gratuity	1,135,584	818,810	630,880	1,364,683
	(9,585,564)	(6,328,622)	(5,325,313)	(1,017,794)
<b>Total comprehensive (Loss) for the period</b>	<b>(689,983,587)</b>	<b>(1,116,458,773)</b>	<b>(196,868,167)</b>	<b>(190,266,308)</b>

The annexed notes from 1 to 12 form an integral part of these condensed interim financial information.

  
**TARIQ IQBAL**  
 Chief Executive

  
**OMER KHALID**  
 Director

Karachi:

Dated: 27th April, 2017





**Condensed Interim Cash Flow Statement (Un-audited)**  
**For the nine months period ended March 31, 2017**

	31-Mar-17 Rupees	31-Mar-16 Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss) from operation	(637,703,628)	(1,097,398,433)
<b>Adjustments for:</b>		
Depreciation	204,593,427	215,219,313
Finance cost	242,519,062	325,853,524
Dividend income	-	(4,901)
Provision for gratuity	42,041,130	33,314,516
Provision for appreciation/diminution in the value of investment	(44,384)	(37,946)
Gain on disposal of property, plant and equipment	-	(38,586)
	<b>489,109,256</b>	<b>574,305,920</b>
Profit before working capital changes	(148,594,373)	(523,092,513)
<b>(Increase) / decrease in current assets</b>		
Stores, spare parts and loose tools	35,632,585	18,361,429
Stock in trade	(256,140,606)	865,389,975
Trade debts	(140,682,798)	212,392,458
Loans and advances	(10,364,450)	11,652,587
Trade deposits and short term prepayments other receivable & sales tax	7,406,168	63,161,161
	<b>(364,149,101)</b>	<b>1,170,957,610</b>
<b>(Decrease) / increase in current liabilities</b>		
Trade and other payables	656,127,865	113,279,222
Cash generated from operations	143,384,391	761,144,319
Finance cost paid	(91,696,359)	(272,754,651)
Taxes paid	(21,650,287)	(31,059,773)
Long term deposits	(7,885,293)	(35,361,847)
Staff retirement benefits - gratuity	(25,245,024)	(25,469,019)
	<b>(146,476,963)</b>	<b>(364,645,290)</b>
<b>Net cash (used)/ generated from operating activities</b>	<b>(3,092,572)</b>	<b>396,499,029</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property, plant and equipment	-	250,000
Dividend received	-	4,901
Fixed capital expenditure	(7,580,991)	(12,227,080)
<b>Net cash used in investing activities</b>	<b>(7,580,991)</b>	<b>(11,972,179)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long term financing	211,049,330	(9,928,626)
Loan from Sponsors	15,963,144	305,050
Liabilities against assets subject to finance lease	1,787,865	(2,499,444)
Redeemable Capital	-	(21,499,497)
Short term borrowings - net	(195,414,281)	(330,378,660)
<b>Net cash used in financing activities</b>	<b>33,386,058</b>	<b>(364,001,177)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>22,712,495</b>	<b>20,525,673</b>
Cash and cash equivalents at the beginning of the period	61,097,161	81,225,888
<b>Cash and cash equivalents at the end of the period</b>	<b>83,809,656</b>	<b>101,751,561</b>

The annexed notes from 1 to 12 form an integral part of these condensed interim financial information.

  
**TARIQ IQBAL**  
 Chief Executive

  
**OMER KHALID**  
 Director

Karachi:  
 Dated: 27th April, 2017

**QUETTA TEXTILE MILLS LIMITED****Condensed Interim Statement of Changes in Equity (Un-audited)  
For the nine months period ended March 31, 2017**

Particulars	Share capital	Reserves					Sub total	Total
		Share premium	Capital reserves	General reserves	Unappropriated profit/(loss)			
Rupees								
Balance as at July 01, 2015	130,000,000	651,750,000	1,200	115,000,000	1,285,249,651	2,052,000,851	2,182,000,851	
Total comprehensive loss for the nine months period ended March 31, 2016	-	-	-	-	(1,116,458,773)	(1,116,458,773)	(1,116,458,773)	
Transfer from surplus on revaluation of property, plant and equipment on account of Incremental depreciation	-	-	-	-	61,695,791	61,695,791	61,695,791	
<b>Balance as at March 31, 2016</b>	<b>130,000,000</b>	<b>651,750,000</b>	<b>1,200</b>	<b>115,000,000</b>	<b>230,486,669</b>	<b>997,237,869</b>	<b>1,127,237,869</b>	
Loss for the remaining period	-	-	-	-	(626,254,548)	(626,254,548)	(626,254,548)	
(6) Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - remaining period	-	-	-	-	20,565,264	20,565,264	20,565,264	
<b>Balance as at June 30, 2016</b>	<b>130,000,000</b>	<b>651,750,000</b>	<b>1,200</b>	<b>115,000,000</b>	<b>(375,202,615)</b>	<b>391,548,585</b>	<b>521,548,585</b>	
Total comprehensive loss for the nine months period ended March 31, 2017	-	-	-	-	(689,983,587)	(689,983,587)	(689,983,587)	
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation	-	-	-	-	58,611,002	58,611,002	58,611,002	
<b>Balance as at March 31, 2017</b>	<b>130,000,000</b>	<b>651,750,000</b>	<b>1,200</b>	<b>115,000,000</b>	<b>(1,006,575,200)</b>	<b>(239,824,000)</b>	<b>(109,824,000)</b>	

The annexed notes from 1 to 12 form an integral part of these condensed interim financial information.

  
TARIQ IQBAL  
Chief Executive

  
OMER KHALID  
Director

Karachi:  
Dated: 27th April, 2017

# QUETTA TEXTILE MILLS LIMITED

## NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)

For the nine months period ended March 31, 2017

### 1 LEGAL STATUS AND NATURE OF BUSINESS

The Company was incorporated in Pakistan as a public limited Company in January 29, 1970 under the Companies Act, 1913 (Now the Companies Ordinance, 1984). The shares of the Company are listed on Pakistan Stock Exchange. The main business of the company is manufacturing and sale of yarn and fabric. The registered office of the company is situated at ground floor Nadir House I.I Chundrigar road Karachi and factories are situated at S.I.T.E Kotri at Sindh and Bhai Pheru at Punjab .

### 2 BASIS OF PREPARATION

#### Statement of compliance

This condensed interim financial information is un-audited and has been prepared in accordance with the requirements of the International Accounting Standards (IAS) 34 Interim Financial Reporting as applicable in Pakistan. This condensed interim financial information does not include all of the information and disclosures required for annual financial statements, and should be read in conjunction with the financial statements of the Company as at and for the year ended 30th June, 2016

This condensed interim financial information is being submitted to the shareholders as required by the Listing regulations of Pakistan Stock Exchange and section 245 of the Companies Ordinance, 1984.

These condensed interim financial information comprise of condensed interim balance sheet, condensed profit and loss account, condensed interim statement of comprehensive income, condensed interim cash flow statement and condensed interim statement of changes in equity together with the notes for the nine months ended March 31, 2017 which have been subjected to a review but not audited. These condensed interim financial information also include the condensed interim profit and loss account for the quarter and nine months period ended March 31, 2017

### 3 SIGNIFICANT ACCOUNTING POLICIES

- 3.1 The accounting policies and methods of computation which have been used in the preparation of this condensed interim financial information are the same as those applied in preparation of the financial statements for the preceding year ended 30 June, 2016.

### 4 ACCOUNTING ESTIMATES, JUDGMENTS AND ASSUMPTIONS

The preparation of these condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

Judgments and estimates made by management in the preparation of these condensed interim financial information are the same as those that were applied to the financial statements for the year ended June 30, 2016.

The company's financial risk management objectives and policies are consistent with those disclosed in the financial statements for the year ended June 30, 2016.



**5 PROPERTY, PLANT AND EQUIPMENT**

	Note	(Un-audited)	(Audited)
		31-Mar-17	30-Jun-16
		Rupees	
Operating assets	5.1	5,563,712,777	5,760,725,210
Capital work in progress-at cost	5.2	2,498,910	2,498,910
		<u>5,566,211,687</u>	<u>5,763,224,120</u>

5.1 The cost of acquisition and disposal to operating assets during the Period ended March31, 2017 were as follows:

	(Un-audited)		(Audited)		
	31-Mar-17		30-Jun-16		
	Acquisition	Disposal	Acquisition	Disposal	
		Cost			
		Rupees		Rupees	
<b>Owned assets</b>					
Lease hold land	-	-	-	-	5,416,118
Plant & machinery	3,759,747	-	14,274,422	-	-
Office equipment	-	-	244,220	-	-
Furniture and fixture	62,244	-	283,939	-	-
Vehicles	39,000	-	-	-	1,322,520
<b>Leased assets</b>					
Vehicles	3,720,000	-	1,872,500	-	-
<b>Total</b>	<u>7,580,991</u>	<u>-</u>	<u>16,675,081</u>	<u>-</u>	<u>6,738,638</u>

5.2 Capital work in progress-at cost

	(Un-audited)	(Audited)
	31-Mar-17	30-Jun-16
		Rupees
Computer software	2,498,910	2,498,910
	<u>2,498,910</u>	<u>2,498,910</u>

**6 STOCK IN TRADE**

The carrying value of pledged stock is Rs. 270,000,000 (June 30, 2016: Rs. 970,500,500).



**7 CONTINGENCIES AND COMMITMENTS**

There has been no significant change in the contingencies and commitments since the last audited financial statements except as disclosed in note 7.1 and 7.2 respectively.

	(Un-audited)	(Audited)
	31-Mar-17	30-Jun-16
	-----Rupees-----	

**7.1 Contingencies**

Bank Guarantee issued by bank on behalf of the company	<u>259,690,796</u>	<u>257,255,245</u>
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**Legal Cases**

There is no changes in the legal cases other than those enclosed in the annual financial statement as on June 30, 2016.

**7.2 Commitments**

Civil works	-	-
Confirmed letter of credit in respect of:		
Raw material	-	-
Stores and spares	-	7,201,904
	<u>-</u>	<u>7,201,904</u>

**8 TRANSACTIONS WITH RELATED PARTIES**

	(Un-audited)	(Un-audited)
	31-Mar-17	31-Mar-16
	-----Rupees-----	

Transactions with related parties	Relationship		
Loan received/(repaid) - net	Key management personnel	15,963,144	305,050
Salaries and other employees benefits	Key management personnel	4,964,343	4,070,127

**9 SEGMENT REPORTING**

The Company has three reportable segment, which offer different products and are managed separately. The following summary described the operations in each of the company's reportable segments.

Reportable segment	Principal activity
Spinning	Manufactures and sale of yarn
Weaving	Manufactures and sale of fabric
Power	Generation and Self use

Information about operating segments as at March 31, 2017s as follows:

	31-Mar-17			Total
	Spinning	Weaving	Power	
	Rupees			
Revenue from external customers	2,586,569,736	942,691,745	-	3,529,261,482
Inter-segment revenues	78,400,112	-	666,304,867	744,704,979
Segment assets	5,987,853,557	2,057,154,153	867,241,619	8,912,249,329
Segment assets-Unallocated	-	-	-	528,517,577
Segment liabilities	634,752,952	169,045,820	123,708,599	927,507,371
Segment liabilities-Unallocated	-	-	-	7213897528

	31-Mar-16			Total
	Spinning	Weaving	Power	
	Rupees			
Revenue from external customers	2,504,799,256	1,815,513,522	-	4,320,312,778
Inter-segment revenues	215,389,733	-	446,542,532	661,932,265
Segment assets	6,543,409,185	1,988,338,635	918,338,460	9,450,086,280
Segment assets-Unallocated	-	-	-	384,882,279
Segment liabilities	845,582,108	270,483,383	89,109,039	1,205,174,530
Segment liabilities-Unallocated	-	-	-	7,502,556,162

**10 COMPARATIVE FIGURES**

In order to comply with the requirements of International Accounting Standard 34 "Interim Financial Reporting", balance sheet has been compared with the balances of annual financial statements while profit & loss accounts has been compared with corresponding figures of last nine months period ended and quarter.

**11 DATE OF AUTHORIZATION FOR ISSUE**

These condensed interim financial information have been authorized for issue on 27th April, 2017 by the board of directors of the company.

**12 GENERAL**

Figures have been rounded off to the nearest rupees.

  
**TARIQ IQBAL**  
 Chief Executive

  
**OMER KHALID**  
 Director

Karachi:

Dated: 27th April, 2017

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**Quetta Textile Mills Limited**

Head Office : Nadir House, Ground Floor,  
I.I. Chundrigar Road, Karachi-74000.

Phones : (021) 32414334, 35, 36

Fax: (021) 32419593

E-mail : [sales@quettagroup.com](mailto:sales@quettagroup.com)

Web: [www.quettagroup.com](http://www.quettagroup.com)