

11<sup>th</sup> November, 2024, Bangalore

To,  
**The Manager - Listing Department**  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No C/1 Block G,  
Bandra Kurla Complex, Bandra (East)  
Mumbai - 400051

Symbol – SERVICE

Dear Sir/Madam,

**Sub: Intimation of outcome of Board Meeting under Regulation 30 of the Securities of Exchange Board of India (Listing Obligations and Disclosure Requirement) 2015**

With reference to the above subject, we hereby submit the outcome of the board meeting held on 11<sup>th</sup> November, 2024, through VC/OAVM, commenced at 05:00 PM IST and ended at 05.23PM IST.

The board has considered and approved the resolution relating to approval financials results of the company for the period ended 30<sup>th</sup> Sep, 2024. The summary has been provided here below –

- The Board has accorded its approval to declare the half year results, for the period ended 30<sup>th</sup> Sep, 2024 along with limited review report of the auditors as issued thereon, which was duly approved by the audit committee on 08<sup>th</sup> November, 2024.

This is for your kind information and records.

**Thanks & Regards,**  
**FOR SERVICE CARE LIMITED**  
(FORMERLY KNOWN AS SERVICE CARE PRIVATE LIMITED)

**Amit Rakhecha**  
**CFO and Director**  
DIN Number : 10052772  
Email – cs@servicecare.in

**Service Care Limited**

(Formerly known as Service Care Private Limited)

**Registered Office** : #653, 1st Floor, 2nd Main Road, Domlur, Bengaluru, Karnataka-560071 | **Tel**: +91 8025354728/25354729

**CIN**: L74900KA2011PLC058639 | **Email**: [enquiry@servicecare.in](mailto:enquiry@servicecare.in) | **Web** : [www.servicecare.in](http://www.servicecare.in)



Particulars	(In ₹ lakh)	
	As at 30th Sept, 2024 (Unaudited)	As at 31st Mar, 2024 (Audited)
<b>Balance Sheet</b>		
<b>ASSETS</b>		
<b>1. Non-current Assets</b>		
(A) Property, Plant and Equipment	250.25	265.04
(B) Capital Work-in-progress	-	-
(C) Financial Assets		
(i) Investments	1,786.46	1,973.48
(ii) Deposits	34.77	32.78
(D) Deferred Tax Assets (Net)	41.71	30.90
(E) Other Non-current Assets	-	-
<b>Total for Non-current Assets</b>	<b>2,113.18</b>	<b>2,302.21</b>
<b>2. Current Assets</b>		
(A) Inventories	3.90	5.18
(B) Financial Assets		
(i) Trade Receivables	2,835.64	2,371.52
(ii) Cash and Cash Equivalents	236.77	542.50
(iii) Deposits	91.56	40.84
(C) Current Tax Assets (Net)	265.53	166.00
(D) Other Current Assets	107.03	58.30
<b>Total for Current Assets</b>	<b>3,540.42</b>	<b>3,184.34</b>
<b>TOTAL ASSETS</b>	<b>5,653.61</b>	<b>5,486.55</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(A) Equity Share Capital	1,149.85	1,149.85
(B) Other Equity	2,395.39	2,219.86
<b>Total for Equity</b>	<b>3,545.24</b>	<b>3,369.71</b>
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
(A) Financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred Tax Liabilities (Net)	-	-
(D) Other Non-Current Liabilities	-	-
<b>Total for Non-current Liabilities</b>	<b>-</b>	<b>-</b>
<b>2. Current Liabilities</b>		
(A) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables:		
a) Total Outstanding Dues of Micro and Small Enterprises	4.11	6.63
b) Total Outstanding Dues other than Micro and Small Enterprises	8.05	10.29
(iii) Other Financial Liabilities	1,990.12	2,033.47
(B) Other Current Liabilities	-	-
(C) Provisions	106.08	66.46
(D) Current Tax Liabilities (Net)	-	-
<b>Total for Current Liabilities</b>	<b>2,108.37</b>	<b>2,116.84</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,653.61</b>	<b>5,486.55</b>

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Directors of  
Service Care Limited  
  
Shany Jakkal  
Managing Director  
DIN: 03488342  
Date: 11th November 2024  
Place: Bangalore  


**Service Care Limited**

(Formerly known as Service Care Private Limited)



## Statement of Profit and Loss

(In ₹ lakh except per share data)

Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended
	30th Sep, 2024	31st Mar, 2024	30th Sep, 2023	31st Mar, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	9,383.82	10,365.19	8,915.90	19,281.09
II. Other Income	64.69	57.80	16.83	74.63
<b>III. Total Income (I + II)</b>	<b>9,448.51</b>	<b>10,422.99</b>	<b>8,932.73</b>	<b>19,355.72</b>
<b>IV. EXPENSES</b>				
(A) Cost of Materials Consumed	-	-	-	-
(B) Purchases of Stock-in-trade	43.96	55.54	71.84	127.38
(C) Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress	1.28	0.70	(5.76)	(5.06)
(D) Employee Benefits Expense	9,086.41	9,978.54	8,645.09	18,623.63
(E) Finance Costs	1.44	0.84	3.61	4.45
(F) Depreciation and Amortization Expenses	33.51	26.38	2.31	28.69
(G) Other Expenses	59.69	85.29	53.00	138.29
<b>Total Expenses (IV)</b>	<b>9,226.29</b>	<b>10,147.29</b>	<b>8,770.09</b>	<b>18,917.38</b>
<b>V. Profit/(Loss) Before Exceptional Items and Tax (I-IV)</b>	<b>222.22</b>	<b>275.70</b>	<b>162.64</b>	<b>438.34</b>
VI. Exceptional Items	-	-	-	-
<b>VII. Profit/ (Loss) Before Tax (V-VI)</b>	<b>222.22</b>	<b>275.70</b>	<b>162.64</b>	<b>438.34</b>
VIII. Tax Expense:				
(1) Current Tax (Refer Note-10)	-	-	-	-
(2) Deferred Tax	(10.80)	9.26	(6.71)	2.55
<b>IX. Profit (Loss) for the Period from Continuing Operations (VII - VIII)</b>	<b>233.02</b>	<b>266.44</b>	<b>169.35</b>	<b>435.79</b>
X. Profit/(Loss) from Discontinued Operations	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII. Profit/(Loss) for the Period (IX+XII)</b>	<b>233.02</b>	<b>266.44</b>	<b>169.35</b>	<b>435.79</b>
XIV. Other Comprehensive Income				
A. (i) Items that will not be Reclassified to Profit or Loss	-	-	-	-
- Remeasurement of Defined Benefit Plan	-	-	0.28	0.28
(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-	-	-	-
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	-	-	-	-
<b>XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)</b>	<b>233.02</b>	<b>266.44</b>	<b>169.63</b>	<b>436.07</b>
<b>XVI. Earnings per Equity Share (for Continuing Operation):</b>				
(1) Basic (In ₹)	2.03	2.32	1.76	4.13
(2) Diluted (In ₹)	2.03	2.32	1.76	4.13
<b>XVII. Earnings per Equity Share (for Discontinued Operation):</b>				
(1) Basic (In ₹)	-	-	-	-
(2) Diluted (In ₹)	-	-	-	-
<b>XVIII. Earning per Equity Share (for Discontinued and Continuing Operation)</b>				
(1) Basic (In ₹)	2.03	2.32	1.76	4.13
(2) Diluted (In ₹)	2.03	2.32	1.76	4.13

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Directors of  
Service Care Limited

Shany Jalal  
Managing Director  
DIN: 03488342



Date: 11th November 2024  
Place: Bangalore

## Service Care Limited

(Formerly known as Service Care Private Limited)



Statement of Cash Flows	(In ₹ lakh)	
	Half Year Ended 30th Sep, 2024 (Unaudited)	Year Ended 31st Mar, 2024 (Audited)
<b>Particulars</b>		
<b>A. Cash from Operating Activities :</b>		
Net Profit/(Loss) before Tax	222.22	438.34
<b>Adjustment for :</b>		
Depreciation	33.51	28.69
Loss on Sale of Assets	-	-
Provisions	-	0.93
Interest Income	(56.84)	(69.02)
Unbilled dues	(553.91)	481.23
<b>Less: Increase in Current Assets and Decrease in Current Liabilities</b>		
Increase/(Decrease) in Current tax asset	99.53	1.74
Increase/(Decrease) in Inventory	(1.28)	5.06
(Increase)/Decrease in Trade Payables	4.75	-
(Increase)/Decrease in Other financial liability	43.35	-
Increase/(Decrease) in Deposit	50.71	29.17
<b>Add: Decrease in Current Assets and Increase in Current Liabilities</b>		
Increase/(Decrease) in Provision	39.63	327.46
(Increase)/Decrease in Other current asset	(48.73)	2.03
(Increase)/Decrease in Trade Receivable	89.79	(590.41)
Increase/(Decrease) in Trade Payable	-	11.60
<b>Cash Generated from Operations</b>	<b>(471.40)</b>	<b>594.89</b>
Payment/(Refund) of Income Tax Paid (Including TDS):	-	24.43
<b>Net Cash Flow from Operating Activities</b>	<b>(471.40)</b>	<b>570.46</b>
<b>B. Cash Flow from Investing Activities :</b>		
Purchase of Property, Plant & Equipment and Intangible Assets	(18.71)	(272.20)
Proceeds from Disposal of Property, Plant & Equipment and Intangible Assets (Investment)/Redemption of Fixed Deposit	-	-
Interest Income	185.03	(1,961.73)
	56.84	69.02
<b>Net Cash Flow from Investing Activities</b>	<b>223.16</b>	<b>(2,164.91)</b>
<b>C. Cash Flow from Financing Activities :</b>		
Proceeds from issue of Equity Shares	-	2,067.62
IPO Expenses	-	(355.69)
Dividends	(57.49)	(57.49)
<b>Net Cash Flow from Financing Activities</b>	<b>(57.49)</b>	<b>1,654.44</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents : (A + B + C)</b>	<b>(305.73)</b>	<b>59.99</b>
Opening Cash and Cash Equivalents	542.50	482.52
<b>Closing Cash and Cash Equivalents</b>	<b>236.77</b>	<b>542.50</b>

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Directors of  
Service Care Limited

  
Shony Jalal  
Managing Director  
DIN: 02488342



Date: 11th November 2024  
Place: Bangalore

Service Care Limited

(Formerly known as Service Care Private Limited)





Statement of Changes in Equity

(In ₹ lakh)

Particulars	Equity Share Capital	Other Equity				Total Equity Attributable to Equity Holders of the Company
		Reserves and Surplus		Other Comprehensive Income		
		Securities Premium	Retained Earnings	Revaluation Surplus	Other Items of Other Comprehensive Income / (Loss)	
Balance as at 1st April 2023	841.25	-	436.52	-	1.43	1,279.21
<b>Changes in equity for the year ended 31st March 2024</b>						
Profit for the year	-	-	435.79	-	0.28	436.07
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	435.79	-	0.28	436.07
Proceeds from IPO	308.60	1,759.02	-	-	-	2,067.62
IPO Expenses	-	(355.69)	-	-	-	(355.69)
Dividends	-	-	(57.49)	-	-	(57.49)
<b>Balance as at 31st March 2024</b>	<b>1,149.85</b>	<b>1,403.33</b>	<b>814.83</b>	<b>-</b>	<b>1.71</b>	<b>3,369.71</b>

Particulars	Equity Share Capital	Other Equity				Total Equity Attributable to Equity Holders of the Company
		Reserves and Surplus		Other Comprehensive Income		
		Securities Premium	Retained Earnings	Revaluation Surplus	Other Items of Other Comprehensive Income / (Loss)	
Balance as at 1st April 2024	1,149.85	1,403.33	814.83	-	1.71	3,369.71
<b>Changes in equity for the half year ended 30th Sep 2024</b>						
Profit for the year	-	-	233.02	-	-	233.02
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-
<b>Total comprehensive income for the year</b>	-	-	233.02	-	-	233.02
Proceeds from IPO	-	-	-	-	-	-
IPO Expenses	-	-	-	-	-	-
Dividends	-	-	(57.49)	-	-	(57.49)
<b>Balance as at 30th Sep 2024</b>	<b>1,149.85</b>	<b>1,403.33</b>	<b>990.35</b>	<b>-</b>	<b>1.71</b>	<b>3,545.24</b>

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Directors of  
Service Care Limited

Shahy Jalal  
Managing Director  
DIN: 03488342



Date: 11th November 2024  
Place: Bangalore

Service Care Limited

(Formerly known as Service Care Private Limited)

Registered Office : #653, 1st Floor, 2nd Main Road, Domlur, Bengaluru, Karnataka - 560071 | Tel : 080 25354728 / 25354729  
CIN : L74900KA2011PLC058639 | Email : enquiry@servicecare.in | www.servicecare.in



(In ₹ lakh)

Segment Reporting Particulars	Half Year Ended 30th Sep, 2024		Half Year Ended 31st Mar, 2024		Half Year Ended 30th Sep, 2023		Year Ended 31st Mar, 2024			
	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	
Revenue from Operations	1,447.71	7,830.22	105.89	1,162.31	8,990.65	212.23	973.07	7,847.89	94.94	
Less: Inter Segment Revenue	-	-	-	-	-	-	-	-	-	
Net Revenue from Operations	1,447.71	7,830.22	105.89	1,162.31	8,990.65	212.23	973.07	7,847.89	94.94	
Segment profits before other unallocable expenditures/incomes	225.36	205.21	42.06	179.80	215.61	109.25	138.60	202.33	1.39	
Total profits of all segment before other unallocable costs/Income			472.63		504.66		342.32			
Less: Other unallocable expenditures			(313.66)		(285.92)				(192.90)	
Add: Other unallocable incomes			64.69		57.80				16.83	
Less: Finance cost			(1.44)		(0.84)				(3.61)	
<b>Profit Before Tax</b>			<b>222.22</b>		<b>275.70</b>				<b>162.64</b>	
										<b>438.34</b>

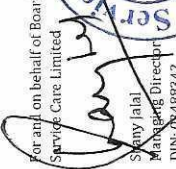
The accompanying notes form an integral part of the standalone financial statements.

The information above has been extracted from standalone condensed financial statements as stated.

\* The revenue earned on leasing of office infrastructure facility combined with upkeep and maintenance is included in the segment of Service Business (Housekeeping and Janitorial).

\*\* All other segments includes Cafeteria, Trading of House Keeping Material, One Time Cleaning and Consultancy Revenue.

For and on behalf of Board of Directors of  
Service Care Limited

  
Sanyal  
Managing Director  
DIN: 03488342

Date: 11th November 2024  
Place: Bangalore

**Service Care Limited**

(Formerly known as Service Care Private Limited)





## Notes on Interim Financial Statements

- 1 The above Interim Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11th November 2024.
- 2 During the period April 2023 to September 2023, the company has made the public offer of its 30.86 lakh equity shares of face value of ₹ 10 each at ₹ 67 including premium and shares are listed on SME platform of NSE Limited (NSE EMERGE), on 26th July 2023. The financial Statement for the half year ended 30th September 2023 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with relevant rules thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.
- 3 The company has followed the same accounting policies and methods of computation in the interim financial statements as compared with the last financial year ended 31st March 2024
- 4 Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the Interim Financial Statements are consistently applied to record revenue and expenditure in individual segments.  
  
The Assets and liabilities of the company are used interchangeably between the segments. The Management believes that such identification of assets and liabilities to the respective segment cannot be made with accuracy and hence separate disclosures are not provided.
- 5 Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
- 6 The Interim Financial Statements for the 6 months ended 30th September, 2024 have been subjected to Limited Review by statutory auditors of the company. The statutory auditor has issued unqualified report on the Interim Financial Statements which were subjected to Limited Review.
- 7 The figures for the half year ended on 31st March, 2024 is the balancing figures between audited figures for full financial year ended 31st March 2024 and figures of the half year ended 30th September, 2023 which are subjected to limited review.
- 8 The deduction available under section 80JJAA as computed under the Income Tax Act, 1961, is sufficient to reduce the taxable income to NIL and hence the provision for taxation has not been made.
- 9 The above Statements of the Company are available on the Company's website [www.servicecare.in](http://www.servicecare.in) and also on [www.nseindia.com](http://www.nseindia.com).

### Service Care Limited

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CIN : L74900KA2011PLC058639 | Email : [enquiry@servicecare.in](mailto:enquiry@servicecare.in) | [www.servicecare.in](http://www.servicecare.in)

**Statement of Financial Results for the Year Ended 30th September, 2024**


(In ₹ lakh except per share data)

Sl No.	Particulars	Half Year Ended 30th Sep, 2024	Half Year Ended 31st Mar, 2024	Half Year Ended 30th Sep, 2023	Year Ended 31st Mar, 2024
1	Total Income from operations	9,383.82	10,365.19	8,915.90	19,281.09
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	222.22	275.70	162.64	438.34
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	222.22	275.70	162.64	438.34
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	233.02	266.44	169.35	435.79
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	233.02	266.44	169.63	436.07
6	Equity Share Capital (Face Value of ₹ 10/- each)	1,149.85	1,149.85	1,149.85	1,149.85
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	2,395.39	2,219.86	2,017.60	2,219.86
8	Earnings Per Share (Face value of ₹ 10/- each)	2.03	2.32	1.76	4.13
	a) Basic (in Rs)	2.03	2.32	1.76	4.13
	b) Diluted (in Rs)	2.03	2.32	1.76	4.13

**Notes:**

1	The above Interim Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11th November 2024.
2	During the period April 2023 to September 2023, the company has made the public offer of its 30.86 lakh equity shares of face value of ₹ 10 each at ₹ 67 including premium and shares are listed on SME platform of NSE Limited (NSE EMERGE), on 26th July 2023. The financial Statement for the half year ended 30th September 2023 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with relevant rules thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.
3	The Interim Financial Statements for the 6 months ended 30th September, 2024 have been subjected to Limited Review by statutory auditors of the company. The statutory auditor has issued unqualified report on the Interim Financial Statements which were subjected to Limited Review.
4	The above Statements of the Company are available on the Company's website <a href="http://www.servicecare.in">www.servicecare.in</a> and also on <a href="http://www.nseindia.com">www.nseindia.com</a> .

Date: 11th November 2024  
Place: Bangalore

  
 By order of the Board  
 Shany Jalal  
 Managing Director  
 DIN: 03488342

**Service Care Limited**

(Formerly known as Service Care Private Limited)





**Report on Review of Interim Financial Information**

To the Board of Directors of  
**Service Care Limited**  
(Formerly known as “Service Care Private Limited”)

**Introduction**

We have reviewed the accompanying balance sheet, statement of profit & loss and statement of cashflow (together called as ‘Interim Financial Statement’) of Service Care Limited (hereinafter referred as ‘the Company’) for the half year ended 30<sup>th</sup> September 2024. The management is responsible for preparation and true and fair presentation of the interim financial statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended. Our responsibility is to issue a report on the Statement based on our review.

**Scope of Review**

We conducted our review of the interim financial statement 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 interim financial statement is 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying the interim financial statement does not give a true and fair view of the state of affairs of the company as at 30<sup>th</sup> September 2024, and of its results of operations and it’s cash flows for the six month period then ended in





# S BHAT & ASSOCIATES

Chartered Accountants

accordance with Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.

## Emphasis of Matter

- We draw the attention to Note 7 of the interim financial statement, which state that the figures for the half year ended on 31<sup>st</sup> March 2024 is the balancing figures between audited figures for full financial year ended 31<sup>st</sup> March 2024 and figures of the half year ended 30<sup>th</sup> September 2023 which are subjected to limited review.

*for S Bhat & Associates,*

*Chartered Accountants*

ICAI Firm’s registration Number: 014925S

Shrinivas Bhat

*Partner*

ICAI Membership No. 228143

UDIN: 24228143BKATLI3036



Place: Bangalore

Date: 11<sup>th</sup> November 2024