

August 12, 2025

To,

BSE Limited, Dept. of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Company Code: 505075	National Stock Exchange of India Ltd, Listing Department Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 Scrip Symbol: SETCO
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Dear Sirs,

Sub.: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Tuesday, August 12, 2025 has, inter alia, approved the following:

1. Unaudited Standalone and Consolidated financial results for the quarter ended June 30, 2025 alongwith the Limited Review Report of the Statutory Auditors thereon;
2. Convening the 42nd (Forty-second) Annual General Meeting of the Company on Thursday, September 25, 2025 at the registered office of the Company at Baroda-Godhra Highway, Kalol (Panchmahals), Pin Code - 389 330, Gujarat, India.
3. The Register of Members and Share Transfer Book of the Company will remain closed from Friday, September 19, 2025 to Thursday, September 25, 2025 (both days inclusive).
4. The re-appointment of M/s. Sharp & Tannan Associates, Chartered Accountants, as statutory auditors of the Company for a term of Five (5) years and to fix their remuneration.

Further, the detailed disclosure as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015 is enclosed herewith as **Annexure – A**

5. The appointment of M/s. Shravan A. Gupta & Associates as Secretarial Auditor for a term of Five (5) consecutive years and to fix their remuneration.

Further, the detailed disclosure as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015 is enclosed herewith as **Annexure – A**

Accordingly, please find enclosed Unaudited Standalone and Consolidated financial results for quarter ended June 30, 2025 alongwith the Limited Review Report of the Statutory Auditors thereon;

The Board meeting commenced at 11:43 a.m. and concluded at 2:19 p.m.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,
For Setco Automotive Limited

Hiren Vala
Company Secretary

Encl: As above

Annexure -A

Details with respect to appointment/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Sr. No.	Disclosure Requirement	Details	Details
1.	Name of Auditor	M/s. Shravan A. Gupta & Associates	M/s. Sharp & Tannan Associates
2.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment as Secretarial Auditor of the Company.	Re-Appointment as Statutory Auditors of the Company.
3.	Date of Appointment & terms of appointment	Subject to the approval of the shareholders, appointed for the term of five years from the conclusion of the 42nd Annual General Meeting (AGM) until the conclusion of the 47th AGM.	Subject to the approval of the shareholders, appointed for the term of five years from the conclusion of the 42nd Annual General Meeting (AGM) until the conclusion of the 47th AGM.
4.	Brief profile	M/s Shravan Gupta & Associates, is a firm of Practicing Company Secretaries. Mr. Shravan Gupta is an Associate member of The Institute of Company Secretaries of India (ICSI). The firm is primarily engaged in the areas of secretarial audit, corporate advisory services, transactional services, legal due diligence, compliance management etc. The firm has extensive experience of handling audits of large, listed corporates and due diligence.	M/s Sharp & Tannan Associates (ICAI Firm Reg. No. 0109983W) was constituted on 1st July, 1976. The headquarters of the firm is at Mumbai. It has group offices at Pune, Baroda, Ahmedabad, Goa, Bangalore, Hyderabad, Chennai, New Delhi, and Kolkatta. The S&T Group has 22+ partners having vast experience of manufacturing industry and efficient skilled and qualified staff to cater to the clients having various geographical presence. The core area of practice is

			Statutory Audit, Internal Audit, Tax Audit, Enterprise Risk Advisory, Legal Compliance Management System, Transaction Advisory etc. Presently, the firm serves to 50+ listed entities across India.
5.	Date and time of occurrence of material event	August 12, 2025 (2:19 pm)	August 12, 2025 (2:19 pm)

Independent Auditor's Limited Review Report on Standalone Unaudited Financial results of SETCO AUTOMOTIVE LIMITED for the quarter ended on June 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
SETCO AUTOMOTIVE LIMITED
(CIN: L35999GJ1982PLC005203)
Baroda Godhra Highway, Kalol (Panchmahal)
GUJARAT - 389330 (INDIA).

Introduction:

1. We have reviewed the accompanying statement of Unaudited Standalone Financial results of **SETCO AUTOMOTIVE LIMITED** ("the Company") for the quarter ended June 30, 2025, together with notes thereon ("the Statement"), 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. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on August 12, 2025 has been prepared 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, as amended ("the Act"), read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review:

3. We conducted our review of the 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.



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Emphasis of Matter

4. We draw attention to the following matters in the Notes to the Standalone Ind AS financial statements:
- The company has not charged interest on unsecured loan to the subsidiaries. (Refer Note No. 3 to the Standalone Financials Statement).
 - The Company has not provided Interest on the Unsecured Loan from Setco Auto Systems Private Limited ('SASPL'), a subsidiary Company, as the same is repayable as per mutually agreed terms / period and no interest is accordingly accrued on such liability.
 - The Company has total Non-Current Investment of Rs 23,350 Lakhs (Previous Year Rs. 23,357 Lakhs) as at June 30, 2025, out of the same company has provided for 'Impairment in Value of Investments' of Rs 11,133 Lakhs (Previous Year Rs. 11,133 Lakhs) in earlier years and stated at net value of Rs 12,217 Lakhs (Previous Year Rs. 12,224 Lakhs), which is in the opinion of the management is fair value of the net investment.

Our opinion is not modified in respect of these matters

Conclusion:

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Sharp & Tannan Associates
Chartered Accountants
Firm's Reg. No.: 0109983W



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CA Pramod Bhise
Partner

Membership No.: (F) 047751
UDIN: 25047751BMKXEI3474

Pune, August 12, 2025



Regd. Office : Baroda - Godhra Highway, Kalol, District Panchmahal, Pin Code - 389 330, Gujarat
Tel :- 02676 - 270600, Fax :- 02676 -235524

Website: www.setcoauto.com, Email :- investor.relations@setcoauto.com
Corporate Identity Number : L35999GJ1982PLC005203

Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	Income				
a.	Revenue from Operations	38	28	29	114
b.	Other Income	98	40	80	159
	Total Income	136	69	108	273
2	Expenses				
a.	Cost of materials consumed	-	-	-	-
b.	Changes in inventories of finished goods and work-in-progress	-	-	-	-
c.	Employee benefits expense	-	100	247	397
d.	Finance costs	1	9	20	31
e.	Depreciation and amortisation expense	-	-	-	-
f.	Other expenses	36	54	29	195
	Total Expenses	37	162	297	623
3	Profit / (Loss) before exceptional and tax (1-2)	99	(94)	(188)	(350)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	99	(94)	(188)	(350)
6	Tax Expense				
a.	Current Tax	-	-	(220)	(220)
b.	Deferred Tax	-	-	-	-
	Total Tax Expense	-	-	(220)	(220)
7	Profit/(loss) for the period (5-6)	99	(94)	32	(130)
8	Other Comprehensive Income (OCI)				
a.	Items that will not be reclassified to Profit or Loss	-	-	-	-
b.	Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-
c.	Items that will be reclassified to Profit or Loss	-	-	-	-
d.	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-
9	Total Comprehensive income for the period (7+8)	99	(94)	32	(130)
10	Paid up Equity Share Capital (Face Value Rs. 2/- per share)	2,675	2,675	2,675	2,675
11	Other Equity				
12	Earnings/(loss) per equity share (EPS) (Face Value of Rs. 2/-) (not annualised) :				
	(a) Basic - Rs.	0.07	(0.07)	0.02	(0.10)
	(b) Diluted - Rs.	0.07	(0.07)	0.02	(0.10)

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Notes (Standalone):-

1. The above statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, as amended and other recognized accounting practices and policies to the extent applicable.
2. Other Income includes as under:

(Rs. In lakhs)

Particulars	Quarter Ended			Year Ended
	June 30, 2025	Mar 31, 2025	June 30, 2024	Mar 31, 2025
Foreign Exchange Fluctuation gain	88	31	1	58
Finance income on Financial Guarantee	9	1	3	15
Interest on Income Tax Refund	0	8	76	84
Creditors Write back	0	0	0	0
Other Misc. income	1	0	0	2
Total	98	40	80	159

3. The company has not charged interest on unsecured loan to the subsidiaries.
4. Previous period figures have been regrouped / rearranged wherever considered necessary.
5. The above financial results were reviewed and recommended by the Audit Committee at its meeting held on August 12, 2025 and subsequently approved by the Board of Directors at its meeting held on August 12, 2025. The Statutory Auditors have carried out a limited review of the financial results for the quarter ended June 30, 2025.

Place : Mumbai
Date : August 12, 2025

For and behalf of the Board

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Udit Sheth
Vice Chairman
DIN:00187221

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Independent Auditor's Limited Review report on Consolidated Unaudited Financial results of SETCO AUTOMOTIVE LIMITED for the quarter ended on June 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
SETCO AUTOMOTIVE LIMITED
(CIN: L35999GJ1982PLC005203)
Baroda Godhra Highway, Kalol (Panchmahal)
GUJARAT - 389330 (INDIA).

Introduction:

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial results of the **SETCO AUTOMOTIVE LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which includes Group's share of profit/(loss) in its associates and joint ventures for the quarter ended on June 30, 2025, together with notes thereon ("the Statement"), 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"), which has been initialed by us for identification purposes.
2. The Statement, which is the responsibility of the Parent's Management and approved by the Holding company's Board of Directors on August 12, 2025 has been prepared 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, ("the Act") as amended, read with rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of review:

3. We conducted our review of the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations in this regard, to the extent applicable.



Assurance | Consulting | GRC | Tax

Ahmedabad | Bengaluru | Chennai | Coimbatore | Delhi | Goa | Hyderabad | Mumbai | Pune | Vadodara

4. 'The Statement' includes the results of the entities mentioned below:

Sr. No.	Name of the related party	Nature of relationship
1.	Setco Automotive Limited, India	Holding Company
2.	Setco Auto Systems Private Limited, India	Subsidiary Company
3.	Lava Cast Private Limited, India	Subsidiary Company
4.	Setco MEA DMCC, UAE	Subsidiary Company
5.	WEW Holdings Limited, Mauritius - (WEWHL)	Subsidiary Company
6.	Setco Automotive (UK) Ltd., UK – (SAUL)	Subsidiary of WEWHL
7.	Setco Automotive N.A. Inc. (USA)	Subsidiary of SAUL

Conclusion:

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material uncertainty related to Going Concern:

6. We reproduce hereunder the 'Emphasis of Matter' paragraphs forming part of review reports issued by us for the two subsidiaries viz. **SETCO Auto Systems Private Limited (SASPL)** on August 5, 2025 and **Lava Cast Private Limited (LCPL)** on August 6, 2025, which are reproduced respectively as below:
- A. "Without qualifying our opinion, we draw attention to Note No. 05 to the standalone un-audited financial results, which indicates that the Company incurred a net loss of Rs. 3,853 Lakhs during the quarter ended on June 30, 2025 (Rs. 3,176 Lakhs for the quarter ended on June 30, 2024) and having negative net worth of Rs. 73,429 Lakhs as of that date (Rs. 61,528 Lakhs as at June 30, 2024). The amount of accumulated losses and negative Net Worth as on date, indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern, which needs to be addressed by the Management.
Our opinion is not modified in respect of this matter." (SASPL).
- B. "Without qualifying our opinion, we draw attention to the Statement of Standalone Unaudited Financial Results for the quarter ended on June 30, 2025 which indicates that the Company incurred a net loss for the quarter ended on June 30, 2025 of Rs. 440 Lakhs (Rs 326 Lakhs for the quarter ended June 30, 2024) and negative net worth of Rs. 10,702 Lakhs as of June 30, 2025 (Rs. 8,962 Lakhs as at June 30, 2024). The amount of accumulated losses and negative Net Worth as on date, indicates the material uncertainty which is a matter of concern and needs to be addressed by the Management.
Our opinion is not modified in respect of this matters". (LCPL)



Other matters

7. We did not review the Ind AS financial statements of two subsidiaries and two step down subsidiaries, whose interim financial information / financial result reflect total assets of Rs. 12,137 Lakhs as at 30 June 2025, total revenues of Rs. 2,233 Lakhs & Rs. 35 Lakhs (net) total net loss after tax and total comprehensive income for the quarter ended 30 June 2025.

These financial statements / information is not reviewed by us and have been furnished to us by the Holding company's management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on such unaudited financial information as certified by management. In our opinion and according to the information and explanations given to us.

Sharp & Tannan Associates
Chartered Accountants
Firm's Reg. No.: 0109983W



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CA Pramod Bhise
Partner

Membership No.: (F) 047751
UDIN: 25047751BMKXEJ3093

Pune, August 12, 2025

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Regd. Office : Baroda - Godhra Highway, Kalol, District Panchmahal, Pin Code - 389 330, Gujarat
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Website: www.setcoauto.com, Email :- investor.relations@setcoauto.com
Corporate Identity Number : L35999GJ1982PLC005203

Statement of Consolidated Unaudited Financial Results for the Quarter ended June 30, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-25 Unaudited	31-Mar-25 Audited	30-Jun-24 Unaudited	31-Mar-25 Audited
1	Income				
a.	Revenue from Operations	17,875	21,063	16,580	71,863
b.	Other Income	136	293	104	1,171
	Total Income	18,011	21,357	16,685	73,033
2	Expenses				
a.	Cost of materials consumed	8,464	8,269	7,716	31,195
b.	Purchases of stock-in-trade	425	866	371	2,227
c.	Changes in inventories of finished goods and work-in-progress	(668)	886	(298)	371
d.	Employee benefits expense	2,835	2,642	2,898	10,679
e.	Finance costs	5,794	5,810	4,941	21,741
f.	Depreciation and amortisation expense	764	791	808	3,209
g.	Other expenses	4,661	4,340	3,965	16,473
	Total Expenses	22,275	23,603	20,401	85,895
3	Profit / (Loss) before exceptional and tax (1-2)	(4,264)	(2,247)	(3,716)	(12,861)
4	Exceptional Items	112	-	29	57
5	Profit / (Loss) before tax (3-4)	(4,376)	(2,247)	(3,746)	(12,918)
6	Tax Expense				
a.	Current Tax	(153)	-	(220)	(220)
b.	Deferred Tax	-	(65)	-	(65)
7	Profit/(loss) for the period/year(5-6)	(4,223)	(2,182)	(3,525)	(12,633)
8	Other Comprehensive Income (OCI)				
a.	Items that will not be reclassified to Profit or Loss	-	(95)	-	(95)
b.	Income Tax relating to items that will not be reclassified to Profit or Loss	-	16	-	16
c.	Items that will be reclassified to Profit or Loss	(11)	(15)	102	(10)
d.	Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
	Other Comprehensive Income (Net of Tax)	(11)	(94)	102	(89)
10	Total Comprehensive income for the period/year (7+8)	(4,234)	(2,276)	(3,423)	(12,722)
11	Profit for the period attributable to				
	Owners of the company	(3,492)	(1,828)	(2,924)	(10,509)
	Non-controlling Interest	(731)	(354)	(602)	(2,124)
12	Other Comprehensive Income attributable to				
	Owners of the company	(11)	(82)	102	(77)
	Non-controlling Interest	-	(12)	-	(12)
13	Total Comprehensive Income for the period attributable to				
	Owners of the company	(3,503)	(1,910)	(2,821)	(10,586)
	Non-controlling Interest	(731)	(366)	(602)	(2,136)
14	Paid up Equity Share Capital (Face Value Rs. 2/- per share)	2,675	2,675	2,675	2,675
15	Other Equity				(72,057)
16	Earnings per equity share (Face Value of Rs. 2/-) (not annualised) :				
	(a) Basic - Rs.	(2.61)	(1.37)	(2.19)	(7.86)
	(b) Diluted - Rs.	(2.61)	(1.37)	(2.19)	(7.86)

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Notes (Consolidated):-

1. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, as amended and other recognized accounting practices and policies to the extent applicable.
2. Exceptional Items for the quarter ended June 30, 2025 includes Loss on sale of Property, Plant and Equipment of Rs. 112 lakhs by Indian subsidiary, Lava Cast Pvt. Ltd., for the quarter ended June 30, 2024 includes ECL is provided by Indian subsidiary, Setco Auto Systems Pvt. Ltd. on the amount of advance given to vendor of Rs. 29 lakhs and for the year ended March 31, 2025 includes ECL is provided by Indian subsidiary, Setco Auto Systems Pvt. Ltd. on the amount of advance given to vendor of Rs. 48 lakhs & provision for stock lying to sub-contractors of Rs. 9 lakhs.
3. The audited financial statements of the wholly owned ultimate foreign subsidiaries have been prepared in accordance with local laws of the countries in which they operate. The said audited financial statements have been restated/recompiled by the management to meet the requirements of Indian Accounting Standards after exercising necessary due diligence to ensure true & fair view of said subsidiaries' affairs.
4. Previous period figures have been regrouped / rearranged wherever considered necessary.
5. The above financial results were reviewed and recommended by the Audit Committee at its meeting held on August 12, 2025 and subsequently approved by the Board of Directors at its meeting held on August 12, 2025. The Statutory Auditors have carried out a limited review of the financial results for the quarter ended June 30, 2025.

For and behalf of the Board

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Udit Sheth
Vice Chairman
DIN:00187221

Place : Mumbai
Date : August 12, 2025

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