

Ref: MLLSEC/98/2024

22 July 2024

To,
BSE Limited,
(Security Code: 540768)
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

National Stock Exchange of India Ltd.,
(Symbol: MAHLOG)
Exchange Plaza, 5th Floor, Plot No. C/1,
“G” Block, Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051

Dear Sirs,

Sub: Outcome of the Board Meeting held on 22 July 2024 – Unaudited Consolidated and Standalone Financial Results of the Company for the first quarter ended 30 June 2024 - Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Ref: Intimation of Board Meeting vide letter dated 12 July 2024

In compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of Mahindra Logistics Limited (“the Company”), at their Meeting held today viz. Monday, 22 July 2024, has *inter-alia*, approved Unaudited Consolidated and Standalone Financial Results of the Company for the first quarter ended 30 June 2024, subjected to Limited Review of the Statutory Auditor of the Company.

In this regard, please find enclosed the following documents prepared in compliance with Regulations 33 and 47 (as applicable) of the SEBI Listing Regulations:

1. Unaudited Consolidated Financial Results together with the Segment-wise report and Standalone Financial Results for the first quarter ended 30 June 2024 and notes thereon;
2. Unmodified Limited Review Report on the Unaudited Consolidated and Standalone Financial Results issued by the Company’s Statutory Auditor - Deloitte Haskins & Sells LLP;
3. Extract of the newspaper publication of the Unaudited Consolidated Financial Results for the first quarter ended 30 June 2024 in prescribed format to be published in print and electronic versions of the newspapers.

The Meeting of the Board of Directors of the Company commenced at 12:40 p.m. (IST) and concluded at 2:20 p.m. (IST).

This intimation is also being uploaded on the website of the Company and can be accessed at the weblink: <https://mahindralogistics.com/financial-results/quarterly-result/>

Kindly take the same on record.

Thanking you

For Mahindra Logistics Limited

Jignesh Parikh
Company Secretary
Enclosures: As above

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MAHINDRA LOGISTICS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MAHINDRA LOGISTICS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our 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). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - **Parent Company:**
 - Mahindra Logistics Limited
 - **Subsidiary Companies:**
 - Lords Freight (India) Private Limited
 - MLL Express Services Private Limited
 - MLL Mobility Private Limited
 - 2X2 Logistics Private Limited
 - V-Link Freight Services Private Limited
 - ZipZap Logistics Private Limited
 - MLL Global Logistics Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of six subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 294.39 Crores for the quarter ended June 30, 2024, total net loss after tax of Rs. 18.06 Crores for the quarter ended June 30, 2024 and total comprehensive loss of Rs. 18.06 Crores for the quarter ended June 30, 2024, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results includes the interim financial result of one subsidiary which has not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. Nil for the quarter ended June 30, 2024, total profit after tax of Rs. Nil for the quarter ended June 30, 2024 and Total comprehensive income Rs. Nil for the quarter ended June 30, 2024, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Kedar Raje
Partner

Membership No. 102637
UDIN: 24102637BKELYK7153

Place: Mumbai
Date: July 22, 2024



MAHINDRA LOGISTICS LIMITED

Registered Office : Mahindra Towers, P.K. Kurne Chowk, Worli, Mumbai - 400018

Website : www.mahindralogistics.com, E-mail: cfo.mll@mahindralogistics.com

Tel No: +91 22 24901441

CIN : L63000MH2007PLC173466

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

Particulars	Rs. in Crores			
	Quarter Ended			Year Ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Audited
1 Income				
a. Revenue from operations	1,420.02	1,450.76	1,293.22	5,505.97
b. Other income	5.67	2.88	6.18	17.90
Total Income	1,425.69	1,453.64	1,299.40	5,523.87
2 Expenses				
a. Cost of materials consumed	-	-	0.39	0.41
b. Operating Expenses	1,213.97	1,239.53	1,088.97	4,687.59
c. Employee benefits expense	101.95	93.78	99.16	404.70
d. Finance cost	19.49	17.43	17.78	68.16
e. Depreciation and amortisation expense	54.96	51.28	54.46	208.99
f. Other expenses	37.82	60.84	38.07	184.23
Total expenses	1,428.19	1,462.86	1,298.83	5,554.08
3 Profit/(Loss) before exceptional items and tax (1-2)	(2.50)	(9.22)	0.57	(30.21)
4 Exceptional items	-	-	-	3.82
5 Profit/(Loss) before tax (3+4)	(2.50)	(9.22)	0.57	(26.39)
6 Tax expenses				
Current tax	4.67	6.34	10.26	29.13
Deferred tax	0.67	(3.65)	(1.39)	(3.45)
7 Profit/(Loss) after tax (5-6)	(7.84)	(11.91)	(8.30)	(52.07)
8 Share of profit/(loss) of Joint venture/Associate	-	-	(0.16)	(1.02)
9 Non-Controlling Interests	1.48	0.94	0.09	1.65
10 Net Profit/(loss) after taxes, Non-Controlling Interests and share of profit/(loss) of Joint venture/Associate (7+8-9)	(9.32)	(12.85)	(8.55)	(54.74)
11 Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Remeasurements of the defined benefit plans - Gains/(Losses)	(0.09)	1.22	(0.09)	0.96
Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.39)	0.02	(0.32)
12 Total Comprehensive Income/(Losses) (7+8+11)	(7.91)	(11.08)	(8.53)	(52.45)
Attributable to				
(a) Shareholders of the company	(9.39)	(11.98)	(8.62)	(54.06)
(b) Non-Controlling interests	1.48	0.90	0.09	1.61
13 Paid-up equity share capital (Face value Rs 10/- per share)	72.05	72.04	72.04	72.04
14 Other Equity				420.42
15 Earnings per share (Face value Rs 10/- per share) (Not annualised)				
a. Basic earnings per share (Rs.)	(1.29)	(1.78)	(1.19)	(7.60)
b. Diluted earnings per share (Rs.)	(1.29)	(1.78)	(1.19)	(7.60)

MAHINDRA LOGISTICS LIMITED

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

Particulars	Rs. in Crores			
	Quarter Ended			Year Ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Audited
1. SEGMENT REVENUE				
Revenue from operations				
a) Supply Chain Management	1,340.02	1,372.34	1,213.76	5,177.92
b) Enterprise Mobility Services	81.30	80.68	81.14	333.34
Less: Inter -segment Revenue	(1.30)	(2.26)	(1.68)	(5.29)
Revenue from operations	1,420.02	1,450.76	1,293.22	5,505.97
2. SEGMENT RESULTS				
a) Supply Chain Management	(4.20)	(11.37)	2.23	(28.17)
b) Enterprise Mobility Services	1.70	2.15	(1.66)	1.78
Segment Results	(2.50)	(9.22)	0.57	(26.39)
Less: Un-allocable expenditure				
a) Finance cost	-	-	-	-
b) Other expenditure (net of other income)	-	-	-	-
Profit/ (Loss) before tax	(2.50)	(9.22)	0.57	(26.39)
3. SEGMENT ASSETS				
a) Supply Chain Management	2,456.18	2,373.86	2,488.09	2,373.86
b) Enterprise Mobility Services	101.49	103.34	120.35	103.34
c) Un-allocable	-	-	-	-
Total Assets	2,557.67	2,477.20	2,608.44	2,477.20
4. SEGMENT LIABILITIES				
a) Supply Chain Management	1,993.33	1,903.15	1,965.69	1,903.15
b) Enterprise Mobility Services	71.27	69.81	90.28	69.81
c) Un-allocable	-	-	-	-
Total Liabilities	2,064.60	1,972.96	2,055.97	1,972.96

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Notes	
1	The Unaudited Consolidated Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 22nd July, 2024. The statutory auditors have performed limited review of the financial results.
2	The Unaudited Consolidated Financial Results have been prepared and published in accordance with the Indian Accounting Standards, Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 33 of SEBI Listing Regulations, as amended from time to time.
3	During the quarter ended 30th June, 2024 the Company has allotted 14,190 equity shares of Rs. 10/- each fully paid-up, on exercise of Restricted Stock Units (RSUs) by eligible employees under the Mahindra Logistics Employee Restricted Stock Unit Plan 2018.
4	Pursuant to the approval granted by the Investment Committee of the Board of Directors of the Company, the Company had executed a Joint Venture Agreement with Seino Holdings Co., Ltd, Japan ("Seino") on 30th May, 2024 to enable the formation of a Joint Venture company ("JVCo.") in India, for carrying on the business of providing warehousing and trucking services and related services thereto primarily to Japanese automobile companies and Japanese auto ancillary companies and / or their respective automobile and / or auto ancillary Affiliates in India, and such other matters as may be agreed from time to time. The Company will hold 50% in the proposed JVCo. and the balance 50% will be held by Seino.
5	The figures of the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and published year to-date figures upto the third quarter of the respective financial year.

Place : Mumbai

Date: 22nd July, 2024

For Mahindra Logistics Limited



Rampraveen Swaminathan

Managing Director & CEO

DIN: 01300682

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF MAHINDRA LOGISTICS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MAHINDRA LOGISTICS LIMITED** ("the Company"), for the quarter ended June 30, 2024 ("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 ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.
4. Based on our review conducted as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Kedar Raje
Partner
Membership No. 102637
UDIN: 24102637BKEL4J4155

Place: Mumbai
Date: July 22, 2024



MAHINDRA LOGISTICS LIMITED

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Tel No: +91 22 24901441

CIN : L63000MH2007PLC173466

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

Rs. in Crores

Particulars	Quarter Ended			Year ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Audited
1 Income				
a. Revenue from operations	1,156.66	1,183.27	1,050.92	4,529.90
b. Other income	3.96	2.03	3.60	13.30
Total Income	1,160.62	1,185.30	1,054.52	4,543.20
2 Expenses				
a. Cost of materials consumed	-	-	0.39	0.41
b. Operating Expenses	983.79	1,009.39	874.66	3,829.38
c. Employee benefits expense	71.10	64.36	70.67	284.94
d. Finance cost	13.38	11.51	11.87	44.11
e. Depreciation and amortisation expense	48.39	44.41	45.42	177.54
f. Other expenses	30.22	45.60	21.94	122.78
Total expenses	1,146.88	1,175.27	1,024.95	4,459.16
3 Profit before exceptional items and tax (1-2)	13.74	10.03	29.57	84.04
4 Exceptional items	-	-	1.50	1.51
5 Profit before tax (3+4)	13.74	10.03	31.07	85.55
6 Tax expenses				
Current tax	4.07	6.43	9.52	28.27
Deferred tax	(0.55)	(4.26)	(1.42)	(4.70)
7 Profit after tax (5-6)	10.22	7.86	22.97	61.98
8 Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Remeasurements of the defined benefit plans - Gains/(Losses)	(0.09)	1.16	(0.09)	0.89
Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.32)	0.02	(0.25)
9 Total Comprehensive Income (7 + 8)	10.15	8.70	22.90	62.62
10 Paid-up equity share capital (Face value Rs 10/- per share)	72.05	72.04	72.04	72.04
11 Other Equity				603.41
12 Earnings per share (Face value Rs 10/- per share) (Not annualised)				
a. Basic earnings per share (Rs.)	1.42	1.09	3.19	8.60
b. Diluted earnings per share (Rs.)	1.42	1.09	3.18	8.58

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Notes	
1	The Unaudited Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 22nd July, 2024. The statutory auditors have performed limited review of the financial results.
2	The Unaudited Standalone Financial Results have been prepared and published in accordance with the Indian Accounting Standards, Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 33 of SEBI Listing Regulations, as amended from time to time.
3	During the quarter ended 30th June, 2024 the Company has allotted 14,190 equity shares of Rs. 10/- each fully paid-up, on exercise of Restricted Stock Units (RSUs) by eligible employees under the Mahindra Logistics Employee Restricted Stock Unit Plan 2018.
4	Pursuant to the approval granted by the Investment Committee of the Board of Directors of the Company, the Company had executed a Joint Venture Agreement with Seino Holdings Co., Ltd, Japan ("Seino") on 30th May, 2024 to enable the formation of a Joint Venture company ("JVCo.") in India, for carrying on the business of providing warehousing and trucking services and related services thereto primarily to Japanese automobile companies and Japanese auto ancillary companies and / or their respective automobile and / or auto ancillary Affiliates in India, and such other matters as may be agreed from time to time. The Company will hold 50% in the proposed JVCo. and the balance 50% will be held by Seino.
5	The figures of the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and published year-to-date figures upto the third quarter of the respective financial year.

Place : Mumbai

Date: 22nd July, 2024

For Mahindra Logistics Limited



Rampraveen Swaminathan

Managing Director & CEO

DIN: 01300682

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MAHINDRA LOGISTICS LIMITED

Registered Office : Mahindra Towers, P.K. Kurne Chowk, Worli, Mumbai - 400018

Website : www.mahindralogistics.com, E-mail : cfo.mll@mahindralogistics.com

Tel No: +91 22 24901441

CIN : L63000MH2007PLC173466

EXTRACT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

S No.	Particulars	Rs. in Crores		
		Quarter Ended	Year Ended	Quarter Ended
		30-Jun-24	31-Mar-24	30-Jun-23
		Unaudited	Audited	Unaudited
1	Total Income from Operations	1,420.02	5,505.97	1,293.22
2	Net Profit/(Loss) for the period (before Tax, Exceptional items and/or Extraordinary items)	(2.50)	(30.21)	0.57
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	(2.50)	(26.39)	0.57
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items but before share of loss of Joint venture/Associate)	(7.84)	(52.07)	(8.30)
5	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items and after share of loss of Joint venture/Associate)	(7.84)	(53.09)	(8.46)
	Attributable to Shareholders of the company	(9.32)	(54.74)	(8.55)
	Attributable to Non-Controlling Interests	1.48	1.65	0.09
6	Total Comprehensive Income/(Losses) for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]			
	Attributable to Shareholders of the Company	(9.39)	(54.06)	(8.62)
	Attributable to Non-Controlling Interests	1.48	1.61	0.09
7	Equity Share Capital (Face value Rs 10/- per share)	72.05	72.04	72.04
8	Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year		420.42	
9	Earnings per share (Face value Rs 10/- per share)			
a.	Basic Earnings per share (Rs.)	(1.29)	(7.60)	(1.19)
b.	Diluted Earnings per share (Rs.)	(1.29)	(7.60)	(1.19)

Notes


- The Unaudited Consolidated Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 22nd July, 2024. The statutory auditors have performed limited review of the financial results.
- The Unaudited Consolidated Financial Results have been prepared and published in accordance with the Indian Accounting Standards, Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 33 of SEBI Listing Regulations, as amended from time to time.
- During the quarter ended 30th June, 2024 the Company has allotted 14,190 equity shares of Rs. 10/- each fully paid-up, on exercise of Restricted Stock Units (RSUs) by eligible employees under the Mahindra Logistics Employee Restricted Stock Unit Plan 2018.
- Pursuant to the approval granted by the Investment Committee of the Board of Directors of the Company, the Company had executed a Joint Venture Agreement with Seino Holdings Co., Ltd, Japan ("Seino") on 30th May, 2024 to enable the formation of a Joint Venture company ("JVCo.") in India, for carrying on the business of providing warehousing and trucking services and related services thereto primarily to Japanese automobile companies and Japanese auto ancillary companies and / or their respective automobile and / or auto ancillary Affiliates in India, and such other matters as may be agreed from time to time. The Company will hold 50% in the proposed JVCo. and the balance 50% will be held by Seino.

5 Standalone Financial Results for the period:

Particulars	Rs. in crores		
	Quarter Ended	Year Ended	Quarter Ended
	30-Jun-24	31-Mar-24	30-Jun-23
	Unaudited	Audited	Unaudited
Total Income from Operations	1,156.66	4,529.90	1,050.92
Profit before tax	13.74	85.55	31.07
Profit after tax	10.22	61.98	22.97
Total comprehensive income	10.15	62.62	22.90

- The figures of the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and published year to-date figures upto the third quarter of the respective financial year.
- The above is an extract of the detailed format of the said Financial Results for the quarter ended 30th June, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI Listing Regulations. The full format of the said Financial Results are available on the Company's website viz. www.mahindralogistics.com and on the Stock Exchange websites - BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

For Mahindra Logistics Limited


 Rampraveen Swaminathan
 Managing Director & CEO
 DIN: 01300682

Place : Mumbai

Date: 22nd July, 2024

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