



Date: 14th August, 2024

To,
BSE Limited.
Department of Corporate Services
PJ Towers, Dalal Street, Fort,
Mumbai – 400001.

Sub. - : Outcome of board meeting

Script Code: 509026

Dear Sir/Madam,

This is to inform you that the Board of Directors at their Meeting held at Witty Neelkanth Apartment, Opp Allahabad Bank, Ramchandra Lane, Malad West, Mumbai 400064 on Wednesday, 14th August, 2024, commenced at 05.00 P.M. and conducted at 11.50 P.M. has considered and approved the following:

1. Un-audited standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2024.
2. Approved and take on record Board Report for the FY 2023-24.
3. Approved and accept Secretarial Audit Report issued by M/s. R S Rajpurohit & Co., Company Secretaries for the FY 2023-24.
4. Approved and take on record appointment of Mr. Dhruvkumar Babulal Chaudhary (PAN: BZCPC5640L) as scrutinizer for the Annual General Meeting for the FY 2023-24.
5. Approved and take record change of registered office of the company within the local limits of city, town, village.
6. M/s. Nimesh Mehta & Associates, Chartered Accountants (FRN: 117425W), vide its resignation letter dated 14th August, 2024 have resigned from the position of Statutory Auditors, effect from closing of business hours of the Board Meeting held on today, 14th August, 2024.

VJTF EDUSERVICES LIMITED
CIN No:L80301MH1984PLC033922

Reg. Office: Witty International School, Pawan Baug Road, Malad West, Mumbai-400064
Tel.: 022-61056800 / 01 / 02 Fax: 022- 61056803 Email: vjtfho@vjtf.com,
Website: www.vjtf.com





We are requesting you to kindly take the above in your records and acknowledge the receipt for the same.

Thanking you,

Yours faithfully,

For VJTF Eduservices Limited

Dr. Vinay Jain
Managing Director
DIN - 00235276



Place: Mumbai

Date: 14/08/2024

VJTF EDUSERVICES LIMITED

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Date :14/08/2024

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited.
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Scrip Code -:509026

Sub. - : Declaration for Non-Applicability of Statement of Impact of Audit Qualification.

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued Limited Review report with Unmodified opinion on Standalone Unaudited Financial Results for the Financial year ended 30th June, 2024 approved at the Board Meeting held today i.e. 14th August, 2024.

Kindly take the same on your records.

Thanking you,
Yours faithfully,

For VJTF Eduservices Limited

**Dr. Vinay Jain
Managing Director
DIN - 00235276**



Place: Mumbai

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VJTF EDUSERVICES LIMITED

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Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2024

(Rs. In Lakh)

Sr. No.	Particulars	STANDALONE				CONSOLIDATED			
		UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED	UNAUDITED	AUDITED
		Three months ended 30th June, 2024	Three months ended 31st March, 2024	Three months ended 30th June, 2023	For the year ended 31st March, 2024	Three months ended 30th June, 2024	Three months ended 31st March, 2024	Three months ended 30th June, 2023	For the year ended 31st March, 2024
1	Continuing Operations								
	Income								
	(a) Revenue from operations	52.53	11.24	-	11.24	127.14	33.62	-	55.16
	(b) Net Profit on Fair Value Change	520.78	-	-	-	579.77	-	-	-
	(c) Other income	1,085.67	475.35	-	713.90	1,220.70	586.25	-	958.29
	Total	1,658.98	486.59	-	725.14	1,927.61	619.87	-	1,013.45
2	Expenditure								
	(a) Employee benefits expense	76.20	132.15	-	132.15	122.55	179.47	-	223.92
	(b) Purchase of Stock-in-Trade	-	-	-	-	19.86	20.62	-	20.62
	(c) Changes in Inventories	-	-	-	-	0.13	(12.28)	-	(12.28)
	(d) Net loss on Fair Value Changes	-	302.72	-	302.72	-	389.04	-	389.04
	(e) Finance costs	41.49	180.57	-	245.18	99.03	81.49	-	301.38
	(f) Depreciation and amortisation expense	9.07	10.36	-	10.36	13.15	15.55	-	19.72
	(g) Repairs and Maintenance	149.98	24.36	-	-	149.98	23.82	-	29.52
	(h) Business Promotion Expenses	116.38	75.43	-	-	116.38	75.43	-	75.43
	(i) Travelling Expenses	71.29	-	-	-	72.71	-	-	54.95
	(j) Other expenses	96.24	15.04	-	118.78	125.44	45.50	0.09	185.04
	Total	560.65	740.63	-	809.19	719.17	818.54	0.09	1,287.34
3	Profit/(Loss) from Continuing Operations before tax and Extraordinary item (1-2)	1,098.33	(254.04)	-	(84.05)	1,208.44	(198.77)	(0.09)	(113.99)
4	Tax expense :								
	a) Current Tax	141.09	-	-	17.96	155.71	-	-	49.96
	b) Deferred Tax	96.06	-	-	(51.85)	10.12	-	-	(65.19)
	c) Prior Period Taxation Adjustments	-	-	-	100.81	-	-	-	101.92
5	Profit/(Loss) from Continuing Operations after tax and before extraordinary items (3-4)	861.18	(254.04)	-	(150.77)	1,042.61	(198.77)	(0.09)	(200.68)
6	Extraordinary Items (net of tax Expenses)								
	Profit on transfer of business and sale of equity shares of an associate	-	6,303.79	-	6,303.79	-	6,786.04	-	6,786.04
7	Profit / (Loss) From Discontinued operations (Refer Note -3)	-	215.07	107.37	232.93	-	215.07	107.37	232.93
8	Profit / (Loss) For the Period	861.18	6,264.82	-	6,385.95	1,042.61	6,802.34	-	6,818.29
9	Other Comprehensive Income								
	(a) Items that will not be reclassified to Profit and Loss:-	-	-	-	-	-	-	-	-
	Re-measurement of defined benefit plans (net of tax)	-	13.31	-	13.31	-	-	-	13.31
	Total Other Comprehensive Income (Net of tax)	-	13.31	-	13.31	-	-	-	13.31
10	Total Comprehensive Income for the period (7+8)	861.18	6,278.13	-	6,399.26	1,042.61	6,802.34	107.28	6,831.60
11	Profit/(Loss) for the period attributable to:								
	Equity holders of the parent	861.18	6,278.13	107.37	6,399.26	1,030.66	6,802.34	107.28	6,844.16
	Non - Controlling Interest	-	-	-	-	12.06	-	(0.01)	(25.87)
12	Total Comprehensive Income for the period attributable to :	861.18	6,278.13	107.37	6,399.26	1,030.66	6,802.34	107.28	6,818.29
	Equity holders of the parent	861.18	6,278.13	107.37	6,399.26	1,030.66	6,802.34	107.28	6,844.16
	Non - Controlling Interest	-	-	-	-	12.06	-	(0.01)	(25.87)
13	Paid-up equity share capital (Face Value of Rs.10/- per share)	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00
14	Other Equity	-	-	-	-	-	-	-	-
15	Earnings per share (of Rs.10/- each) (not annualised):								
	(a) Basic	4.89	35.67	0.61	36.36	5.92	38.65	0.61	38.74
	(b) Diluted	4.89	35.67	0.61	36.36	5.92	38.65	0.61	38.74

Notes:

- Both the standalone and consolidated financial results of the Company have been reviewed by the audit committee and approved by the Board of Directors of the Company at their meeting held on 14th August, 2024 and have been reviewed by the Statutory Auditors of the Company. The reports of the Statutory Auditors are unmodified.
- These financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- a) The Shareholder of Company in annual general meeting dated 30th September, 2023 had approved sale of its traditional preschool business and ancillary services to Witty Education Private Limited and executed Business Transfer Agreement on 31st August, 2023 (effective from 01st January 2024) The Company received consideration of Rs. 8,994 Lakhs on 17th January 2024. Details of Profit on transfer of business and sale of equity shares of an associate.

Particulars	(Rs. In Lakh)	(Rs. In Lakh)
Slump sale Consideration		8994.00
Less : Written down value of Fixed Assets Transferred	261.01	
Less : Reversal of existing Goodwill on Amalgamation	561.92	
Add : Current Liabilities (Net of Current Assets)	251.48	1074.41
Profit on slump sale		8422.55
Less: Tax Thereon		2118.76
Add : Reversal of losses of Associate on its disposal		482.25
Profit on transfer of business and sale of equity shares of an associates.		6786.04

As per para 4.1 of above referred BTA, the consideration as disclosed above is subject to certain adjustments as agreed between the parties. The impact would be accounted for as and when determined.

b) The results of aforesaid discontinued operations are as under:

Particulars	Rs. In Lakhs							
	STANDALONE				CONSOLIDATED			
	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED
	Three months ended 30th June, 2024	Three months ended 31st March, 2024	Three months ended 30th June, 2023	For the year ended 31st March, 2024	Three months ended 30th June, 2024	Three months ended 31st March, 2024	Three months ended 30th June, 2023	For the year ended 31st March, 2024
Revenue	-	791.57	789.49	2745.38	-	791.57	789.49	2745.38
Expenses	-	576.50	682.12	2512.45	-	576.50	682.12	2512.45
Profit / Loss (After Tax)	-	215.07	107.37	232.93	-	215.07	107.37	232.93

- The Board, in their meeting held on 14th April, 2023, has approved the subscription of more than 51.23% shareholding of HappyMango Learning Solutions Private Limited (HLSPL) for Rs 7.53 Crores. Shares were allotted on 12th October 2023 and HLSPL became subsidiary of the company from the said date.
- Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Managing Director/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 with these business segments. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments. The Reportable segments of Company identified by management are School Income, Hostel Income, Sale of Goods, Investment. Report on Operating segments given below in separate Annexure.
- The code on Social security, 2020 ("the code") relating to employee benefits during employment and post-employment has received president assent on 28th September, 2020. The code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the code on 13th November 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued. The Company will assess the impact of the code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact.
- In view of absence of virtual certainty, the Group has not created Deferred Tax Assets on carried forward business losses.
- M/s VJTF Buildcon Private Limited, Subsidiary, became a partner in WITTY LAXMI LEELA HOME CREATORS LLP (Limited Liability Partnership) with effect from 13th April, 2024 holding 50% Share.
- In view of ongoing discussions with the flat owners of the Hostel property, accrued liability for rent was not accounted for the period of two months ended 31st March, 2024, as the company is trying for waiver of the same.
- Balances outstanding at the end of the year have not been confirmed in respect of Loans & Advances given, Loans and Advances taken, Sundry Creditors and Various payables. The same are subject to reconciliation and consequential adjustments.
- The business of the Company was significantly impacted by the continuous delay in re-opening of schools amid Covid-19 lockdown restrictions. However, two entry level grades i.e., Play Group and Nursery were not possible to function smoothly on online platforms. Therefore, it was very challenging to collect fees for these two grades. Besides, many parents are asking for refund of the paid fees for the nursery and upper grades. Amount of Rs.2,715.45 Lakhs continues to be shown as liability to be refunded to students.
- Figures pertaining to previous period/year have been regrouped/reclassified wherever found necessary to conform to current quarter's/year's presentation.

Place : Mumbai
 Date : 14th August, 2024



For VJTF Eduservices Limited

(Signature)
 (Dr. Vinay Jain)
 Managing Director

VJTF EDUSERVICES LIMITED

CIN No. L65990MH1984PLC033922

Regd. Office: Witty International School, Pawan Baug Road, Malad West, Mumbai-400064

Tel.: 61056800 / 01 / 02 Fax: 61056803 Email : vjttho@vjtf.com

Website: www.vjtf.com

(Rs. In Lakhs)

Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	UNAUDITED	AUDITED	UNAUDITED	AUDITED
		Three months ended 30th June, 2024	Three months ended 31st March, 2024	Three months ended 30th June, 2023	For the year ended 31st March, 2024
1	Segment Revenue (Net Sales / Income from Operations)				
	Hostel	52.53	11.24	-	11.24
	Investment	1,800.45	197.72	-	234.24
	Trading Goods & Services	74.63	22.38	-	-
	Education (Discontinued Operation)	-	791.57	732.14	2,745.38
	Net Sales / Income from Operations	1,927.61	1,022.91	732.14	2,990.86
2	Segment Result				
	Hostel	-381.36	-8.90	-	-8.90
	Investment	1,586.33	176.82	-	213.34
	Trading Goods & Services	-20.54	-22.43	-	-
	Education (Discontinued Operation)	-	215.07	90.67	232.93
	Total Profit / (Loss) before Tax	1,184.43	360.58	90.67	437.37
3	Segment Assets				
	Hostel	19.32	39.68	-	39.68
	Investment	20,365.21	6,330.81	-	6,330.81
	Trading Goods & Services	147.33	778.48	-	778.48
	Education (Discontinued Operation)	-	-	16,848.04	-
	Total Segment Assets	20,531.86	7,148.97	16,848.04	7,148.97
4	Segment Liabilities				
	Hostel	142.55	34.72	-	34.72
	Investment	7,672.04	-	-	-
	Trading Goods & Services	28.95	252.49	-	252.49
	Education (Discontinued Operation)	-	-	15,328.64	-
	Total Segment Liabilities	7,843.54	287.21	15,328.64	287.21

For VJTF EduserVICES Limited



(Handwritten Signature)

(Dr. Vinay Jain)

Managing Director

Place : Mumbai

Date : 14th August, 2024



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Reg. Office.: Shop No.2, Divine Co-op. Soc, Near Oberoi Mall, Film city Rd, Goregaon (E), Mumbai-400063.
Tel: 022-28408899/3399, Mob: 9820325824, Email: nimesh100@yahoo.com/nimesh@nmaca.in
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Independent Auditors' Review Report on Unaudited Standalone Indian Accounting Standards (Ind AS) Financial Results of VJTF Eduservices Limited for the Quarter ended 30th June 2024 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**TO,
THE BOARD OF DIRECTORS
VJTF EDUSERVICES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **VJTF EDUSERVICES LIMITED** ('the Company') for the quarter ended 30th June, 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, (the regulation), as amended.
2. The preparation of the 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, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 specified under Section 133 of the Companies Act, 2013 read with rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.





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5. Emphasis of Matter

We draw attention to the following Notes in the standalone financial results:

1. Note No. 3 related to sale of its traditional preschool business and ancillary services to Witty Education Private Limited.
2. Note No. 10 related to non accounting for accrued rent for hostel property, pending receipt of waiver from flat owners.
3. Note No. 11 related to Balances outstanding at the end of the year, having not been confirmed and being subject to reconciliation.
4. Note No. 12 related to uncertainty caused by Novel Corona virus (COVID-19) and refund of fees to Students

Our conclusion is not modified in respect of the above matters.

For Nimesh Mehta & Associates
Chartered Accountants
Firm Registration No.: 117425W



Place: Mumbai
Date: 14th August, 2024

Partner
Membership No: 102582
UDIN No:



NIMESH MEHTA & ASSOCIATES

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Independent Auditors' Review Report on Unaudited Consolidated Indian Accounting Standards (Ind AS) Financial Results of VJTF Eduservices Limited for the Quarter ended 30th June 2024 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**To,
The Board of Directors VJTF Eduservices Limited.**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of VJTF Eduservices Limited ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its joint venture for the quarter ended 30th June, 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 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. 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. 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 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.





NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

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4. The Statement includes the results of the following entities:

A. **VJTF Eduservices Limited (Parent Company)**

B. **Subsidiaries:**

- VJTF Buildcon Private Limited- reviewed by us
- Happymongo Learning Solutions Private Limited - Certified by Management

C. **Joint Venture**

- Witty Laxmi Leela Home Creators LLP (Certified by Management)

5. Based on our review conducted, and procedures performed 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 specified under section 133 of the companies Act, 2013, as amended, read with relevant rules issued there under 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. The unaudited consolidated financial results include the interim financial results of one subsidiary and one joint venture which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 87.59 lakhs, total net (loss) after tax of (Rs. 11.09 lakhs) and total comprehensive (loss) of (Rs. 11.09 lakhs) for the quarter ended June 30, 2024, as considered in the unaudited consolidated financial results. According to the information and explanation given to us by the Management, these interim financial results are not material to the Group.

7. **Emphasis of Matter**

We draw attention to the following Notes in the Consolidated financial results:

1. Note No. 3 related to sale of its traditional preschool business and ancillary services to Witty Education Private Limited.





NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

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2. Note No. 10 related to non accounting for accrued rent for hostel property, pending receipt of waiver from flat owners.
3. Note No. 11 related to Balances outstanding at the end of the year, having not been confirmed and being subject to reconciliation.
4. Note No. 12 related to uncertainty caused by Novel Corona virus (COVID-19) and refund of fees to Students

Our conclusion is not modified in respect of the above matters.

For Nimesh Mehta & Associates
Chartered Accountants
Firm Registration No: 117425W



Place: Mumbai
Date: 14th August, 2024

Partner
Membership No: 102582
UDIN No: