



Independent Auditor's Report

TO THE MEMBERS OF CELLCOMM SOLUTIONS LIMITED

Report on Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated financial statements of **Cellcomm Solutions limited** ("hereinafter referred to as "the Holding Company"), and its Subsidiaries (the Holding company and its subsidiaries together referred to as "the group"), comprising of the Consolidated Balance Sheet as at 31st March, 2024, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement, for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2024, and their consolidated profit and their consolidated cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified U/s. 143(10) of the Companies Act, 2013 ("The Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key audit matters are not applicable to the company as it is an unlisted company.



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Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management's and Those Charged with Governance for the Financial Statements

The Holding Company's board of directors is responsible for the preparation these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as 'the Act') that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules 2014. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. U/s.143(3)(i) of the 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We did not audit the financial statements of five subsidiaries, whose financial statements reflect total assets of Rs.25,83,04,974/- as at 31st March 2024, total revenues of Rs.14,54,69,207/- and net cash inflows amounting to Rs. 2,15,43,925/- for the year ended on that date, as considered in the consolidated financial statements.

These financial statements have been audited by other auditors, whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. In our opinion reporting under the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Sub- Section (11) of Section 143 of the Act, is not required since the subsidiaries are incorporated outside India and accordingly clause (xxi) of the order not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought & obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of Consolidated financial statements.
 - b) in our opinion proper books of account as required by law to the preparation of the aforesaid consolidated financial statements have been kept so far it appears from our examination of those books;
 - c) the Consolidated Balance Sheet, Consolidated Statement of Profit and Loss and Consolidated Cash flow statement dealt with by this Report are in agreement with relevant books of accounts maintained for the purpose of preparation of consolidated financial statements.



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- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 to the extent applicable.
- e) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2024 taken on record by the Board of Directors of the Holding Company which is incorporated in India, as on 31 March 2024, none of the directors of the is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the holding Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) the Group does not have any pending litigations which would impact financial position of the group.
 - ii) the Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the holding company incorporated in India.
 - iv) a) The management of the Holding Company represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of its subsidiary companies incorporated in India to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of its subsidiary companies incorporated in India ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The management of the Holding Company represented that, to the best of their knowledge and belief, no funds have been received by the Holding Company or any of its subsidiary companies incorporated in India from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of its subsidiary companies incorporated in India shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



**Nanjunda & Co.,
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- c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v) The holding company or any of its subsidiaries incorporated in India have not declared the dividend during the year and hence compliance with the section 123 of the company is not applicable.
- vi) During the course of our audit and based on the other auditor's report of subsidiary companies incorporated in India, the holding company and the subsidiaries incorporated in India have used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant records in the software. Further during the course of our audit, we and the respective other auditors, whose reports have been furnished to us by the Management of the Holding company, have not come across any instance of the audit trail feature being tampered with in respect of the accounting software for the period for which the audit trail feature was operating.

Place: Bangalore
Date : 10.07.2024

For Nanjunda & Co.
Chartered Accountants
Firm Reg. No. 005514S


Nanjunda Poojary
Proprietor
M.No.029623



UDIN: 24029623BKCAHI4138

Nanjunda & Co.
Chartered Accountants

Annexure A” to the Independent Auditor’s Report of even date on the Consolidated Financial Statements of Cellcomm Solutions Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In Conjunction with our audit of the consolidated financial statement of Cellcomm Solutions Limited (hereinafter referred to as “ Holding company”) as of and for the year ended as of March 31, 2024 we have audited the internal financial controls with reference to financial statements of the Holding Company and such companies incorporated in India under the Companies Act 2013, which are its subsidiary companies, as of that date

Management’s Responsibility for Internal Financial Controls

The Company’s management and the board of directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the holding Company's internal financial controls with reference to consolidated over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statement was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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Chartered Accountants

We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditor in terms of their reports referred to in the other matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to consolidated financial statements

Meaning of Internal Financial Controls with reference to consolidated financial statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial with reference to consolidated financial statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Group , its associates and joint ventures , which are incorporated in India have maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statement were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



Nanjunda & Co.
Chartered Accountants

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, in so far as it relates to subsidiaries, which are companies incorporated in India, is based on the corresponding reports of the auditors of such subsidiaries incorporated in India.

Place: Bangalore
Date: 10.07.2024

For Nanjunda & Co.,
Chartered Accountants
FRN:005514S



Nanjunda Poojary
M.No.029623
Proprietor



CELLCOMM SOLUTIONS LIMITED

Consolidated Balance Sheet as at 31st March 2024

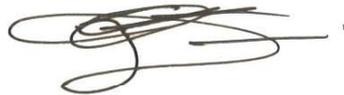
Rs in 000

Particulars	Note No	As at 31st March 2024		As at 31st March 2023	
I. Equity & Liabilities					
1. Shareholders' Funds					
(a) Share Capital	1	49,605.99		49,605.99	
(b) Reserves & Surplus	2	9,12,587.67		7,66,018.02	
(c) Minority Interest		-			
			9,62,193.66		8,15,624.01
2. Non-Current Liabilities					
(a) Deferred tax liabilities	3	11,307.61		10,870.04	
(b) Long term provisions	4	657.43		1,815.59	
			11,965.04		12,685.64
3. Current Liabilities					
(a) Short Term Borrowings	5	293.82		444.61	
(b) Trade Payables	6	2,04,969.23		70,379.99	
(c) Other Current Liabilities	7	65,441.21		25,311.38	
(d) Short Term Provisions	8	39,841.16		9,367.42	
			3,10,545.41		1,05,503.39
TOTAL			12,84,704.11		9,33,813.04
II Assets					
1. Non-Current Assets					
(a) Property, Plant & Equipments	9				
(i) property , plant and equipment		2,33,796.77		2,26,077.58	
(ii) Intangible Assets					
(b) Non - current investments	10	1,13,300.00		1,16,862.50	
(b) Deferred tax assets (net)	11	6,768.42		8,454.60	
(d) Other Non Current Assets	12	1,488.38		1,922.12	
			3,55,353.58		3,53,316.79
2. Current Assets					
(a) Current Investments	13	1,00,425.55		1,25,123.99	
(b) Inventories	14	1,31,299.40		73,416.98	
(c) Trade Receivables	15	4,21,620.31		2,63,642.36	
(d) Cash & Cash Equivalents	16	2,29,850.53		99,499.34	
(e) Short term loans and advances	17	37,596.54		9,730.11	
(f) Other Current Assets	18	8,558.20		9,083.47	
			9,29,350.53		5,80,496.24
TOTAL			12,84,704.11		9,33,813.04

For CELLCOMM SOLUTIONS LIMITED

**As per Our attached Report of even date
For Nanjunda & Co.**

Chartered Accountants
Firm Reg. No 005514S



Davis Kavalakatt
Managing Director
DIN : 00501139



Thomas Varughese
Director
DIN : 02758792



Nanjunda Poojary
M.No. 029623
Proprietor
UDIN: 24029623BKCAHT4138




Linoj K George
Chief Executive Officer
Date: 10-07-2024
Place: Bangalore

CELLCOMM SOLUTIONS LIMITED

Consolidated Statement of Profit & Loss for the year ended 31st March 2024

Rs in 000

Particulars	Note No	For the year ended 31st March	
		2024	2023
I. Revenue from operations	19	10,44,072.36	5,71,118.85
II. Other Income	20	16,151.60	5,968.37
III. Total Income		10,60,223.96	5,77,087.22
IV. Expenses			
(a) Cost of Materials Consumed	21	6,30,954.45	3,71,865.43
(b) Changes in inventories of Finished goods & Work in Progress	22	(35,767.49)	(33,346.09)
(d) Employee Benefit Expenses	23	2,00,019.16	1,39,826.21
(e) Finance costs	24	6.80	74.96
(f) Depreciation and Amortization Expenses	9	13,934.28	15,176.64
(g) Other Expenses	25	68,477.02	68,710.06
V. Total Expenses		8,77,624.21	5,62,307.21
VI. Profit before exceptional and extraordinary Item and tax (III-V)		1,82,599.75	14,780.01
VII. Exceptional Items		-	-
VIII. Profit before extraordinary Item and tax (VI - VII)		1,82,599.75	14,780.01
IX. Extraordinary Item		-	-
X. Profit before tax (VIII-IX)		1,82,599.75	14,780.01
XI. Tax Expense			
a) Income Tax			
(i) Current Tax		37,602.44	8,137.79
(ii) Taxes paid for earlier years		244.12	133.43
b) Deferred Tax		2,123.74	1,812.65
XII. Profit/ (Loss) for the period before Minority Interest		1,42,629.45	4,696.14
XIII. Minority Share			
XIV. Profit/ (Loss) for the period after Minority Interest		1,42,629.45	4,696.14
XV. Earning per equity share			
Basic Earnings per Share of face Value of Rs. 10 each (in Rs.)		28.75	0.95
Diluted Earnings per Share of face Value of Rs. 10 each (in Rs.)		28.75	0.95

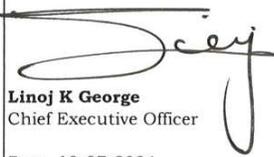
For CELLCOMM SOLUTIONS LIMITED



Davis Kavalakatt
Managing Director
DIN : 00501139



Thomas Varughese
Director
DIN : 02758792



Linoj K George
Chief Executive Officer

Date: 10-07-2024
Place: Bangalore

As per Our attached Report of even date
For Nanjunda & Co.

Chartered Accountants
Firm Reg. No 005514S



Nanjunda Poojary
M.No. 029623
Proprietor
UDIN: 24029623BKCAHT138



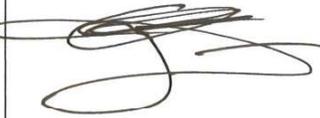
CELLCOMM SOLUTIONS LIMITED

Consolidated Cash flow statement for the year ended 31st March 2024

Rs in 000

Particulars	For the year ended on 31st March, 2024	For the year ended on 31st March, 2023
I CASH FLOWS FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before taxation	1,82,599.75	14,780.01
Adjustments for:		
Depreciation	13,934.28	15,176.64
Bad debt recovered	(436.39)	-
Bad debt written off	9,888.28	-
Interest income	(6,835.82)	(4,671.93)
Interest expenses	6.80	74.96
(Profit)/Loss on sale of Property, Plant & Equipment	-	1,089.66
Profit/Loss on sale of Investments	(7,413.93)	(1,717.07)
Pre-operative and Prior period expenses	-	8.25
Effect of exchange differences on translation of assets & liabilities	2,502.71	7,739.41
Operating Profit(Loss) before working capital changes	1,94,245.67	32,479.92
(Increase)/Decrease in Receivables	(1,67,429.84)	38,623.95
(Increase)/Decrease in Inventories	(57,882.42)	(4,359.35)
(Increase)/Decrease in Other Non Current Assets	433.73	(523.61)
(Increase)/Decrease in Short Term Loans & Advances	(27,866.43)	8,179.43
Increase/(Decrease) in Short Term Borrowings	(150.79)	(647.57)
Increase/(Decrease) Trade Payables	1,34,589.24	(14,235.40)
Increase/(Decrease) in Long Term Provisions	(1,158.16)	(3,840.86)
Increase/(Decrease) in Short Term Provisions	30,473.74	1,767.82
Increase/(Decrease) in Other Current Liabilities	40,129.83	7,605.56
(Increase)/Decrease in Other Current Assets	525.27	(6,411.32)
Cash generated from operations	1,45,909.84	58,638.57
Income tax paid	(37,846.56)	(8,271.22)
Cash generated from operations before extraordinary item	1,08,063.28	50,367.35
Extraordinary item		
Net Cash Flow from operating activities (A)	1,08,063.28	50,367.35
II CASH FLOWS FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(21,653.47)	(2,315.37)
Proceeds from Sale of Fixed Assets	-	2,733.20
Purchase of Investments	(30,000.00)	(90,000.00)
Proceeds from Sale of Investments	67,112.37	50,329.48
Interest Income	6,835.82	4,671.93
Net Cash Flow from Investing activities (B)	22,294.71	(34,580.77)
III CASH FLOWS FROM FINANCING ACTIVITIES :		
Increase/(Decrease) in Long term Borrowings	-	(187.96)
Interest paid	(6.80)	(74.96)
Net cash from financing activities (C)	(6.80)	(262.93)
Net Increase in Cash and Cash equivalents (D) (A+B+C)	1,30,351.19	15,523.65
Cash & Cash equivalents at the beginning of the year	99,499.34	83,975.69
Cash & Cash equivalents at the end of the year	2,29,850.53	99,499.34

For **CELLCOMM SOLUTIONS LIMITED**



Davis Kavalakatt
Managing Director
DIN : 00501139



Thomas Varughese
Director
DIN : 02758792



Linoj K George
Chief Executive Officer

As per Our attached Report of even date
For **Nanjunda & Co.**
Chartered Accountants
Firm Reg. No 005514S



Nanjunda Poojary
M.No. 029623
Proprietor
UDIN: 24029623BKACHNYS



Date: 10-07-2024
Place: Bangalore