

Date: October 21, 2022

To BSE Limited Listing Department Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001 Scrip Code: 532173	To National Stock Exchange of India Ltd. Listing Department Plot No. C1, Exchange Plaza G Block, Bandra Kurla Complex Bandra (East), Mumbai - 400 051 Symbol: CYBERTECH
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Sub.: Outcome of the Board Meeting.

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Dear Sir/Madam,

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting (BM03/2022-23) held today i.e., Friday, October 21, 2022 through Audio/Video Conference, inter alia, considered and approved the following viz.:

1. The Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter ended September 30, 2022, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which has been duly reviewed and recommended by the Audit Committee (**Annexure**); and
2. Allotment of 50,541 Equity Shares of Rs. 10/- each to the employees of the Company on exercise of their employee stock options.

The Board Meeting Commenced at 07:30 P.M. and concluded at 09:50 P.M.

The financial results will be made available on the Company's website <https://cybertech.com/Investor>.

Thanking you,
Yours faithfully,

For CYBERTECH SYSTEMS AND SOFTWARE LIMITED

SARITA
KUMAR
LEELARAMA
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by SARITA KUMAR
LEELARAMANI
Date: 2022.10.21
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Sarita Leelaramani
Company Secretary and Compliance Officer
Membership No.: A35587



Encl.: a/a

LIMITED REVIEW REPORT

To Board of Directors of Cybertech Systems and Software Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Cybertech Systems and Software Limited** (“the Parent”) and its subsidiaries (collectively referred to as “the Group”) for the quarter and half year ended 30th September, 2022, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Parent’s Management and approved by the Parent Company’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.

2. 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. 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.

3. The Statement includes the financial results of the following entities:
- i. Cybertech Systems and software Inc, USA, wholly owned subsidiary
 - ii. Spatialitics LLC, USA, wholly owned subsidiary
4. Based on our review conducted and procedures performed as stated in paragraph 2 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.
5. The review of consolidated unaudited preceding quarter and corresponding quarter & year-to-date financial results for the period ended 30th June, 2022 and 30th September, 2021, respectively, and audit of consolidated financial results for the year ended 31st March, 2022 included in the Statement, was carried out by preceding auditor who have expressed unmodified conclusion vide their review report dated 20th July, 2022 and 22nd October, 2021 and unmodified opinion vide their audit report dated 04th May, 2022, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

Mumbai
21st October, 2022

For Lodha & Co.
Chartered Accountants
Firm Registration No: 301051E
Rajendra
Parasmal
Baradiya
R. P. Baradiya
Partner
Membership No. 044101
UDIN: 22044101BAQGFT1469

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Rajendra Parasmal
Baradiya
Date: 2022.10.21 21:34:21
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CyberTech Systems and Software Limited

Regd. Office: CyberTech House, Plot B-63/64/65, J.B.Sawant Marg, MIDC, Wagle Estate, Thane (W) 400 604

Tel. +91 22-4283-9200 Fax: 91-22-4283-9236 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN: L72100MH1995PLC084788

Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2022

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	4,087.83	3,854.85	3,444.55	7,942.68	6,787.43	13,884.90
2 Other Income	210.24	174.36	526.80	384.60	693.48	991.53
3 Total Income (1+2)	4,298.07	4,029.21	3,971.35	8,327.28	7,480.91	14,876.43
4 Expenses						
a) Outsourced project cost	227.13	233.11	236.08	460.24	472.64	934.48
b) Employee Benefits expense	2,517.45	2,378.63	2,127.24	4,896.08	4,263.39	8,622.71
c) Finance Costs	6.20	7.43	3.78	13.63	9.24	18.74
d) Depreciation and amortization expense	197.46	195.38	194.69	392.84	385.32	775.29
e) Other expenses	537.81	435.00	387.93	972.81	758.44	1,519.34
Total Expenses	3,486.05	3,249.55	2,949.72	6,735.60	5,889.03	11,870.56
5 Profit before Tax (3-4)	812.02	779.66	1,021.63	1,591.68	1,591.88	3,005.87
6 Tax Expense						
a) Current Tax	259.91	242.26	182.86	502.17	371.58	745.88
b) Deferred Tax	(18.22)	(16.84)	(8.59)	(35.06)	(21.13)	3.17
c) Tax adjustments for earlier years	48.00	-	-	48.00	-	(14.26)
7 Profit for the period (5-6)	522.33	554.24	847.36	1,076.57	1,241.43	2,271.08
8 Other Comprehensive Income						
Items that will not be reclassified to Profit and Loss- Gain/(Loss)						
a) Remeasurement of the net defined benefit liabilities	(12.53)	(12.53)	(11.41)	(25.06)	(22.83)	(47.75)
b) Income tax relating to items that will not be reclassified to profit and loss	3.16	3.15	2.88	6.31	5.75	12.02
Items that will be reclassified to Profit and Loss						
a) Foreign currency translation reserve	175.21	207.90	8.57	383.11	56.99	148.38
b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
9 Total Comprehensive Income for the period (7+8)	688.17	752.76	847.40	1,440.93	1,281.34	2,383.73
10 Paid up equity share capital (Face value: Rs.10 per share)	2,838.37	2,837.41	2,815.83	2,838.37	2,815.83	2,817.43
11 Other equity						11,012.97
12 Earnings per share (of Rs.10 each)						
Basic (Not annualised)	1.84	1.96	3.05	3.80	4.48	8.13
Diluted (Not annualised)	1.83	1.95	3.01	3.78	4.42	8.04

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES		(Rs .in lakhs)	
		As at	As at
		30-09-2022 (Unaudited)	31-03-2022 (Audited)
A ASSETS			
1 Non-Current Assets			
(a)	Property, plant and equipment	2,525.89	2,621.53
(b)	Right of use (Assets)	118.59	130.41
(c)	Investment Property	822.46	832.44
(d)	Intangible assets	581.86	741.10
(e)	Financial assets		
(i)	Investments	754.83	734.82
(ii)	Loans	3.63	-
(iii)	Other financial assets	41.66	121.02
(f)	Other non-current assets	5.91	1.68
Subtotal-Non-Current Assets		4,854.83	5,183.00
2 Current Assets			
(a)	Financial assets		
(i)	Investments	7,737.50	6,450.64
(ii)	Trade receivables	2,535.58	2,693.17
(iii)	Cash and cash equivalents	1,616.80	574.08
(iv)	Bank balances other than (iii) above	1,106.70	662.00
(v)	Loans	5.58	1.44
(vi)	Other Financial Assets	1,036.46	326.93
(b)	Current Tax Assets (Net)	9.41	74.20
(c)	Other current assets	332.45	265.70
Subtotal-Current Assets		14,380.48	11,048.16
TOTAL ASSETS		19,235.31	16,231.16
B. EQUITY AND LIABILITIES			
1 Equity			
(a)	Equity share capital	2,838.37	2,817.43
(b)	Other equity	12,086.21	11,012.97
Subtotal-Equity		14,924.58	13,830.40
2 Liabilities			
I Non current liabilities			
(a)	Financial liabilities		
(i)	-Lease Liabilities	69.21	84.74
(ii)	- Other financial liabilities	134.54	128.94
(b)	Deferred tax liabilities (net)	155.96	187.15
Sub total-Non-Current liabilities		359.71	400.83
II Current liabilities			
(a)	Financial liabilities		
(i)	Borrowings	462.99	107.51
(ii)	Trade payables		
	-Due to Micro,Small and Medium Enterprises	36.47	17.05
	-Due to Others	1,602.26	1,027.64
(iii)	Lease Liabilities	42.81	38.67
(iv)	Other financial liabilities	444.21	28.34
(b)	Other current liabilities	1,033.23	540.46
(d)	Provisions	329.05	240.26
Subtotal-Current Liabilities		3,951.02	1,999.93
Total Liabilities		4,310.73	2,400.76
TOTAL EQUITY AND LIABILITIES		19,235.31	16,231.16

CONSOLIDATED STATEMENT OF CASHFLOWS		(Rs in lakhs)	
	For the half Year ended	For the half year ended	
	30-09-2022 (unaudited)	30-09-2021 (Unaudited)	
A. Cash flow from operating activities			
Profit before tax	1,591.68	1,591.88	
Adjustments to reconcile net profit to net cash provided by operating activities :			
Depreciation and amortisation expense	392.84	385.31	
Unrealised Foreign exchange (gain)	(14.65)	(7.69)	
Loss on assets disposed / discarded (net)	-	0.02	
Forgiveness of PPP loan	-	(372.64)	
Interest and dividend income	(64.46)	(56.74)	
Finance costs	13.63	9.23	
Provision for doubtful receivables, advances and expected credit losses	18.33	65.32	
Sundry credit balances written back (net)	(0.01)	(35.78)	
Employee share based payments	8.37	2.36	
Profit on sale of investments in mutual funds	(0.24)	-	
Gain on fair valuation of investments in mutual funds	(43.98)	(33.16)	
	309.83	(43.77)	
Operating profit before working capital changes	1,901.51	1,548.11	
Adjustments for:			
Decrease in trade receivables	153.91	218.41	
Increase in loans, other financial assets and other assets	(1,206.45)	(573.11)	
Increase in Trade payables, other financial liabilities and other liabilities	1,588.76	778.33	
	536.22	423.63	
Cash generated from operations	2,437.73	1,971.74	
Direct taxes paid (net)	(475.91)	(223.85)	
Net cash flow generated from operating activities (A)	1,961.83	1,747.89	
B. Cash flow from investing activities			
Purchase of property, plant & equipment (Including capital work-in-progress)	(120.15)	(133.50)	
Sale of property, plant & equipment	-	0.05	
Purchase of investments	(1,016.29)	(1,420.34)	
Sale of investments	132.14	-	
Fixed deposits with banks	(1,272.40)	(1,692.50)	
Fixed deposits matured	1,297.46	1,314.91	
Interest and Dividend received	70.20	56.74	
Net cash flow used in investing activities (B)	(909.04)	(1,874.64)	
C. Cash flow from financing activities			
Proceeds/(Repayments) from short-term borrowings (net)	355.48	271.54	
Proceeds from equity issue under ESOP (including securities premium)	70.64	227.51	
Finance cost	(13.63)	(9.23)	
Dividend Paid	(425.76)	(277.95)	
Payment of Lease liabilities	(19.80)	(17.58)	
Net cash flow from/(used in) financing activities (C)	(33.07)	194.29	
Net Increase in cash & cash equivalents (A + B + C)	1,019.71	67.54	
Cash & cash equivalents - Opening	574.08	1,146.30	
Effect of exchange rate changes on Cash & Cash Equivalents	23.01	10.88	
Cash & cash equivalents - Closing	1,616.80	1,224.72	

LIMITED REVIEW REPORT

To Board of Directors of Cybertech Systems and Software Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Cybertech Systems and Software Limited** ("the Company") for the quarter and half year ended 30th September, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The statement, which is the responsibility of the Company's Management and approved by the 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 issue a report on this financial Statement based on our review.

2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The review of standalone unaudited preceding quarter and corresponding quarter & year-to-date financial results for the period ended 30th June, 2022 and 30th September, 2021, respectively, and audit of standalone financial results for the year ended 31st March, 2022 included in the Statement, was carried out by preceding auditor who have expressed unmodified conclusion vide their review report dated 20th July, 2022 and 22nd October, 2021 and unmodified opinion vide their audit report dated 04th May, 2022, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

Mumbai
21st October, 2022

For Lodha & Co.
Chartered Accountants
Firm Registration No: 301051E
Rajendra
Parasmal
Baradiya
R. P. Baradiya
Partner
Membership No. 044101
UDIN: 22044101BAQGFT1469

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Parasmal Baradiya
Date: 2022.10.21 21:31:22 +05'30'

Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2022							(Rs. In Lakhs)
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30-09-2022	30-6-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 Revenue from Operations	2,530.15	2,460.49	2,032.45	4,990.64	3,902.60	7,922.15	
2 Other Income	179.58	165.99	150.57	345.57	317.10	611.36	
3 Total Income (1+2)	2,709.73	2,626.48	2,183.02	5,336.21	4,219.70	8,533.51	
4 Expenses							
a) Outsourced project cost	126.29	98.04	87.59	224.33	154.40	379.52	
b) Employee Benefits expense	1,624.61	1,589.84	1,333.02	3,214.45	2,604.09	5,325.32	
c) Finance Costs	4.89	6.04	3.13	10.93	5.98	12.52	
d) Depreciation and amortization expense	156.61	155.95	157.97	312.56	311.95	625.80	
e) Other expenses	258.37	232.35	221.86	490.72	471.93	902.56	
Total Expenses	2,170.77	2,082.22	1,803.57	4,252.99	3,548.35	7,245.72	
5 Profit before Tax (3-4)	538.96	544.26	379.45	1,083.22	671.35	1,287.79	
6 Tax Expense							
a) Current Tax	143.28	145.00	93.64	288.28	171.40	294.20	
b) Deferred Tax	(8.67)	(9.56)	2.33	(18.23)	(1.80)	36.17	
c) Tax adjustments for earlier years	-	-	-	-	-	0.50	
7 Profit for the period (5-6)	404.35	408.82	283.48	813.17	501.75	956.92	
8 Other Comprehensive Income							
Items that will not be reclassified to Profit and Loss-Gain / (Loss)							
a) Remeasurement of the net defined benefit liabilities	(12.54)	(12.53)	(11.41)	(25.07)	(22.83)	(47.75)	
b) Income tax relating to items that will not be reclassified to profit and loss	3.16	3.15	2.88	6.31	5.75	12.02	
9 Total Comprehensive Income for the period (7+8)	394.97	399.44	274.95	794.41	484.67	921.19	
10 Paid up equity share capital (Face value: Rs.10 per share)	2,838.37	2,837.41	2,815.83	2,838.37	2,815.83	2,817.43	
11 Other equity						8,994.20	
12 Earnings per share (of Rs.10 each)							
Basic (Not annualised)	1.43	1.44	1.02	2.87	1.81	3.43	
Diluted (Not annualised)	1.42	1.44	1.01	2.85	1.79	3.39	

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs in lakhs)

	As at	As at
	30-09-2022 (Unaudited)	31-03-2022 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	2,501.18	2,600.74
(b) Right of use (Assets)	20.52	20.77
(c) Investment Property	822.46	832.45
(d) Intangible assets	363.17	484.19
(e) Financial assets		
(i) Investments	3,090.36	3,070.34
(ii) Loans	3.63	-
(iii) Other financial assets	27.11	107.45
(f) Other non-current assets	1.44	1.68
Subtotal-Non-Current Assets	6,829.87	7,117.62
2 Current Assets		
(a) Financial assets		
(i) Investments	1,176.56	1,284.50
(ii) Trade receivables	3,543.89	2,832.54
(iii) Cash and cash equivalents	1,208.15	260.00
(iv) Bank balances other than (iii) above	1,106.70	662.00
(v) Loans	5.57	1.44
(vi) Other Financial Assets	964.07	872.94
(b) Current Tax Assets (Net)	-	48.87
(c) Other current assets	260.77	155.41
Subtotal-Current Assets	8,265.71	6,117.70
TOTAL ASSETS	15,095.58	13,235.32
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	2,838.37	2,817.43
(b) Other equity	9,420.92	8,994.20
Subtotal-Equity	12,259.29	11,811.63
2 Liabilities		
I Non current liabilities		
(a) Financial liabilities		
Other financial liabilities	134.54	128.93
(b) Deferred tax liabilities (net)	108.89	127.12
Sub total-Non-Current liabilities	243.43	256.05
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	462.99	107.51
(ii) Trade payables		
-Due to Micro, Small and Medium Enterprises	36.47	17.05
-Due to Others	988.96	522.93
(iii) Other financial liabilities	442.84	28.34
(b) Other current liabilities	271.90	251.55
(c) Current Tax Liabilities (Net)	60.65	-
(d) Provisions	329.05	240.26
Subtotal-Current Liabilities	2,592.86	1,167.64
Total Liabilities	2,836.29	1,423.69
TOTAL EQUITY AND LIABILITIES	15,095.58	13,235.32

STANDALONE STATEMENT OF CASHFLOWS		(Rs in lakhs)	
	For the half Year ended	For the half year ended	
	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	
A. Cash flow from operating activities			
Profit before tax	1,083.22	671.35	
Adjustments to reconcile net profit to net cash provided by operating activities :			
Depreciation and amortisation expense	312.56	311.95	
Unrealised Foreign exchange	(14.65)	(7.69)	
Loss on assets disposed / discarded (net)	-	0.02	
Interest income	(25.44)	(56.60)	
Finance costs	10.93	5.98	
Provision for doubtful receivables, advances and expected credit losses	18.33	65.32	
Sundry credit balances written back (net)	(0.01)	(32.36)	
Employee share based payments	8.37	2.36	
Profit on sale of investments in mutual funds	(0.24)	-	
Gain on fair valuation of investments in mutual funds	(43.98)	(33.16)	
	265.87	255.82	
Operating profit before working capital changes	1,349.09	927.17	
Adjustments for:			
(Increase)/Decrease in trade receivables	(715.03)	50.55	
Increase in loans, other financial assets and other assets	(598.16)	(676.86)	
Increase in Trade payables, other financial liabilities and other liabilities	992.64	468.10	
	(320.55)	(158.21)	
Cash generated from operations	1,028.54	768.96	
Direct taxes paid (net)	(172.47)	(82.21)	
Net cash flow generated from operating activities (A)	856.07	686.75	
B. Cash flow from investing activities			
Purchase of property, plant & equipment (Including capital work-in-progress)	(85.73)	(130.70)	
Sale of property, plant & equipment	-	0.05	
Sale of investments	132.14	-	
Fixed deposits with banks	(1,272.40)	(1,692.50)	
Fixed deposits matured	1,297.46	1,314.91	
Interest received	31.18	56.60	
Net cash flow from/(used in) investing activities (B)	102.65	(451.64)	
C. Cash flow from financing activities			
Proceeds/(Repayments) from short-term borrowings (net)	355.48	268.16	
Proceeds from equity issue under ESOP (including securities premium)	70.64	227.51	
Finance cost paid	(10.93)	(5.98)	
Dividend Paid	(425.76)	(277.95)	
Net cash flow from/(used in) financing activities (C)	(10.57)	211.74	
Net Increase in cash & cash equivalents (A + B + C)	948.15	446.85	
Cash & cash equivalents - Opening	260.00	436.06	
Cash & cash equivalents - Closing	1,208.15	882.91	

- Notes :**
- 1 The above results have been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on October 21, 2022
 - 2 The accounts of CyberTech Systems and Software Inc. USA and Spatialitics LLC, wholly owned subsidiaries have been consolidated by applying IND AS110 - "Consolidated Financial Statements" .
 - 3 The Group has only single reportable business segment i.e. 'Information Technology Services' in terms of requirements of IND AS 108.
 - 4 CyberTech Systems and Software Inc., USA, a wholly owned subsidiary of the Company had received the approval of forgiveness for the loan received in the previous year of \$ 505,100 (Rs. 372.64 lakhs) under Payroll Protection Plan of Small Business Administration(USA) and the same was included in "Other income" of the Consolidated Financial results for quarter ended and half year ended Sep 30,2021.
 - 5 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code and recognise the same when the Code becomes effective.
 - 6 The previous period's / year's figures have been regrouped/re-classified wherever required to conform to current period's/year's classification.



For and on behalf of the Board of Directors

A handwritten signature in black ink, appearing to read "S. Ramasubramanian".

Place : Thane
Date : October 21, 2022

S. Ramasubramanian
Executive Director
DIN : 05350841