

REGISTERED OFFICE :
BHIKAJI CAMA PLACE, M.G. MARG,
NEW DELHI - 110066
TELEPHONE : 26791234
FAX : 26791033
CIN : L55101DL1980PLC011037
Website : www.asianhotelsnorth.com
E-mail : Investorrelations@ahlnorth.com



ASIAN HOTELS (NORTH) LIMITED

AHL/CS/1013/2024
8th February, 2024

Corporate Services Department
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400 001

Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: ASIANHOTNR

Scrip Code/Scrip ID: 500023/ASIANHOTNR

Dear Sirs,

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. 8th February, 2024 which commenced at 03:42 p.m and concluded at 04:10 p.m, approved the Un-audited Financial Results of the Company for the quarter and nine months period ended 31st December, 2023, copy of the said results along with Limited Review Report of the Statutory Auditors is enclosed herewith pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,
For Asian Hotels (North) Limited


Tarun Srivastava
Company Secretary & Compliance Officer



Encl: as above

OWNERS OF :



HYATT
REGENCY
DELHI

ASIAN HOTELS (NORTH) LIMITED

(Owners of Hotel Hyatt Regency Delhi)

Registered Office: Bhikaiji Cama Place, M. G. Marg, New Delhi -110066

CIN:L55101DL1980PLC011037

Tel. 011-66771225/1226, Fax: 011 26791033, Email: Investorrelations@ahlnorth.com;

Website: www.asianhotelsnorth.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(in Lakhs except for EPS)

Sr. No.	Particulars	Standalone						
		Quarter Ended			Nine Months Ended		Year Ended	
		31-Dec-2023 (Unaudited)	30-Sept-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-March-2023 (Audited)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	(Refer Notes Below)							
1	Income from Operations							
	a. Revenue from Operations	7,676.27	7,443.27	6,934.34	21,450.27	18,262.10	25,577.99	
	b. Other Income	3.71	(47.59)	117.24	20.61	147.87	166.58	
	Total Income from Operations	7,679.98	7,395.68	7,051.58	21,470.88	18,409.97	25,744.57	
2	Expenses							
	a. Cost of Materials Consumed	1,022.26	872.25	866.60	2,740.59	2,670.46	3,596.75	
	b. Employee benefits expenses	1,728.99	1,628.63	1,443.57	4,871.46	3,947.72	5,423.10	
	c. Finance Cost							
	i) Interest Expenses	4,490.37	3,169.40	2,891.65	10,564.80	8,458.22	10,859.35	
	ii) Loss / (gain) on foreign currency transactions and translations	-	58.69	210.71	-	1,060.62	923.13	
	d. Depreciation and amortization expenses	551.56	556.66	568.30	1,670.37	1,742.97	2,305.60	
	e. Other expenses	2,801.63	3,418.39	2,759.64	8,852.09	8,555.31	11,118.70	
	Total Expenses	10,594.81	9,704.02	8,740.47	28,699.31	26,435.30	34,226.63	
3	Profit/ (Loss) from ordinary activities before exceptional items and Tax (1-2)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)	
4	Exceptional Items	-	-	-	-	-	-	
5	Profit from ordinary activities before tax (3-4)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)	
6	Tax expense							
	a. Provision for taxation (net)	-	-	-	-	-	-	
	b. Earlier years tax provisions (written back)	-	-	-	-	-	-	
	c. Provision for Deferred Tax Liability / (Asset)	-	-	-	-	-	-	
7	Net Profit/(Loss) for the period (5-6)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)	
	Net profit / (loss) attributable to:							
	a. Owners	-	-	-	-	-	-	
	b. Non-controlling interest	-	-	-	-	-	-	
8	Other comprehensive income / (expenses)						7.80	
	Other comprehensive income attributable to:							
	a. Owners	-	-	-	-	-	-	



	b. Non-controlling interest	-	-	-	-	-	-
9	Total other comprehensive income for the period	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,474.26)
	Total other comprehensive income attributable to:						
	a. Owners	-	-	-	-	-	-
	b. Non-controlling interest	-	-	-	-	-	-
10	Paid-up equity share capital (Face Value - Rs.10/- each)	1,945.33	1,945.33	1,945.33	1,945.33	1,945.33	1,945.33
11	Reserves (excluding Revaluation Reserve)*	(26,113.76)	(26,113.76)	(18,580.38)	(26,113.76)	(18,580.38)	(26,113.76)
12	Earnings Per Share (of Rs. 10/- each) (not annualized):						
	- Basic (in Rs.)	(14.98)	(11.87)	(8.68)	(37.16)	(41.25)	(43.60)
	- Diluted (in Rs.)	(14.98)	(11.87)	(8.68)	(37.16)	(41.25)	(43.60)

* Balances for the quarter and Nine month ended December 31, 2023 and quarter ended September 30, 2023 represents balances as per the audited Balance Sheet for the year ended March 31, 2023 and balances for the quarter and nine month ended December 31, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

NOTES:

- The above results for the quarter and nine months ended December 31, 2023 were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on February 08, 2024.
- The above results have been prepared in accordance with the Companies [Indian Accounting Standards] Rules, 2015 [Ind AS] prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The format for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- The Company operates only in one major reportable segment, i.e. Hospitality / Hotel Business. Other business segments i.e. power generation operations & Real Estate operations are governed by different set of risks and returns. However, the respective revenue streams and net profit / (loss) related to those segments are presented though not material for disclosure purposes as separate reportable segment.
- The figures of the quarter ended December 31, 2023 are the balancing figures between the figures upto nine month ended 31st December, 2023 & published results upto 30th September, 2023.

5 Status of Secured and Unsecured Borrowings

- Credit facilities availed from IndusInd Bank Limited ("IBL") amounting to Rs. 126.84 Crores as on November 01, 2022 were assigned by IBL to M/s Exclusive Capital Limited (ECL). Presently, the said facility has been taken over by VSJ Investments Private Limited (VSJ).
- During the Quarter ending December 31, 2023, the Company has raised intercorporate deposit to pay Rs. 1680.00 Lakhs towards settlement.
- All the matters arising out of the repayment of secured debt of lenders is subjudice in the Delhi High Court.
- The Company has been unable to repay amount due to unsecured lenders (ICD's) on account of non-receipt of the approval from the secured lenders.

6 Current Status of Business Operations and Ability to Continuity as Going Concern

The Company's financial statements are prepared on a going concern basis, which contemplates the utilization of assets and the satisfaction of obligations in the normal course of business. The operating profitability for the Company is improving significantly and it will be further aided by several cost reduction measures being adopted by the Company. The Company is in amicable discussions with Banks and Financial Institutions, to resolve financial matters in the best interest for bankers as well as shareholders. The Management is confident that its planned financial settlement will enable the Company to continue as a going concern.



- 7 Deferred Tax Asset is not recognised during the financial year on additional timing differences following the concept of prudence. Further, Deferred Tax Assets created till March 31, 2020 have not been reversed as the Company is expected to generate positive taxable income from Business / Profession during FY 2023-24 which is substantiated from the operational profits made during the current financial year. Further, the Management has drawn plans for further improving profitability including an increase of profitability through business lines such as Commercial Real Estate Sales, infusion of funds etc and settlement with the lenders. Accordingly, recognition of any additional Deferred Tax Asset in future w.r.t the past losses shall be dependent on achieving / improving profitability in line with the relevant Accounting Standards. In case the standard is not met, the amount of Deferred Tax Asset outstanding in the books of account shall be reversed.
- 8 Loss/(Gain) on foreign currency transactions and translations' (if any) under 'Finance costs' represents exchange loss / (gain) on foreign currency borrowings to the extent that they are regarded as an adjustment to finance cost as per Para 6A(ii) of Ind - AS : 23 'Borrowing Costs'.
- 9 In respect of foreign subsidiaries, i.e., M/s Fineline Hospitality & Consultancy Pte Ltd. (FHCPL) & M/s Lexon Hotels Venture Ltd., Mauritius (Lexon) an order for appointment of liquidator has been passed by the competent authority in Mauritius. As a result of the same, the Company has lost control of these entities. Accordingly, the Company will not be presenting Consolidated Financial financial result for December 31, 2023.
- 10 The Company has not given any corporate guarantee for the loans availed by its subsidiaries as at December 31, 2023.
- 11 The Company has provided for Commitment charges amounting to Rs. 1321.71 Lakhs for the period April, 2022 to December, 2023 which has resulted in an increase in finance cost for the quarter and nine months ended December 31, 2023. However, commitment charges amounting Rs. 713.52 Lakhs pertaining to the period April, 2020 to December, 2023 have not been provided as expense due to ongoing litigation with the parties & the management is confident of a favourable outcome in those cases.
- 12 Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.

Place: New Delhi
Date: 8th February, 2024

For Asian Hotels (North) Limited

AKHILESH BHUWALKA
Director
DIN: 02764273

AMRITESH JATIA
Chairman & Managing Director
DIN: 02781300



ASIAN HOTELS (NORTH) LIMITED
(Owners of Hotel Hyatt Regency Delhi)
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EXTRACTS OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(in Lakhs except for EPS)

Sr. No.	Particulars	Standalone					
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		Three months ended 31/12/2023	Three months ended 30/09/2023	Corresponding three months ended 31/12/2022	Nine Months Ended 31/12/2023	Nine Months Ended 31/12/2022	Year ended 31/03/2023
1	Total Revenue	7,679.98	7,395.68	7,051.58	21,470.88	18,409.97	25,744.57
2	Net Profit / (Loss) for the period (before tax, exceptional items)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)
3	Net Profit / (Loss) for the period before tax (after exceptional items)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)
4	Net Profit / (Loss) for the period after tax (after exceptional items)	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,482.06)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(2,914.83)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)	(8,474.26)
6	Paid-up equity share capital (Face Value – Rs.10/- each)	1,945.33	1,945.33	1,945.33	1,945.33	1,945.33	1,945.33
7	Reserves (excluding Revaluation Reserve)*	(26,113.76)	(26,113.76)	(18,580.38)	(26,113.76)	(18,580.38)	(26,113.76)
8	Earnings Per Share (of Rs. 10/- each) (not annualized):						
	- Basic (in Rs.)	(14.98)	(11.87)	(8.68)	(37.16)	(41.25)	(43.60)
	- Diluted (in Rs.)	(14.98)	(11.87)	(8.68)	(37.16)	(41.25)	(43.60)

* Balances for the quarter and Nine month ended December 31, 2023 and quarter ended September 30, 2023 represents balances as per the audited Balance Sheet for the year ended March 31, 2023 and balances for the quarter and nine month ended December 31, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 as required by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Notes:

- The above is an extract of the detailed format of quarter and nine months ended financial results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on February 08, 2024. The full text of the aforesaid results is available on the Company's website: - <http://asianhotelsnorth.com> and on the Stock Exchange websites: - www.bseindia.com and www.nseindia.com

By order of the Board of Directors
ASIAN HOTELS (NORTH) LIMITED

AKHILESH BHUWALKA
Director
DIN: 02764273

AMRITESH JATIA
Chairman & Managing Director
DIN: 02781800



Place: New Delhi
Date: 8th February, 2024

ASIAN HOTELS (NORTH) LIMITED

(Owners of Hotel Hyatt Regency Delhi)

Registered Office: Bhikaiji Cama Place, M. G. Marg, New Delhi -110066

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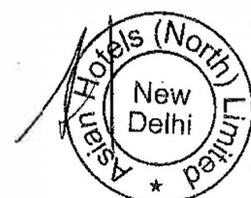
Tel. 011-66771225/1226, Fax: 011 26791033, Email: Investorrelations@ahlnorth.com;

Website: www.asianhotelsnorth.com

Segment Revenue, Results, Segment Assets and Segment Liabilities

(In Lakhs)

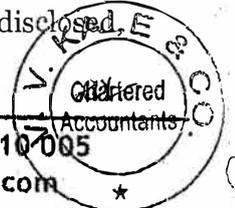
Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-2023 (Unaudited)	30-Sep-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)
	(2)	(3)	(5)	(4)	(6)	(7)
1	Segment Revenue					
	a. External Sales					
	- Hotel Business	7,640.73	7,370.40	6,878.50	21,286.02	18,102.50
	- Power generation operations	-	-	-	-	-
	- Real Estate Operation	35.54	72.87	55.84	164.25	159.60
	Total (a)	7,676.27	7,443.27	6,934.34	21,450.27	18,262.10
	b. Other Operating Income					
	- Hotel Business	3.71	(47.59)	117.24	20.61	147.87
	- Power generation operations	-	-	-	-	-
	- Real Estate Operation	-	-	-	-	-
	Total (b)	3.71	(47.59)	117.24	20.61	147.87
	Total Revenue (a+b)	7,679.98	7,395.68	7,051.58	21,470.88	18,409.97
2	Segment Expenses					
	- Hotel Business	5,972.41	6,352.62	5,498.42	17,738.31	16,461.77
	- Power generation operations	20.06	20.05	20.55	60.17	60.68
	- Real Estate Operation	111.97	103.25	119.14	336.02	394.02
	Total Segment Expenses	6,104.44	6,475.92	5,638.11	18,134.50	16,916.47
3	Finance cost					
	- Hotel Business	2,223.45	2,265.15	1,890.76	6,485.88	6,126.28
	- Power generation operations	-	-	-	-	-
	- Real Estate Operation	2,266.92	962.94	1,211.60	4,078.92	3,392.56
	Total Finance Charges	4,490.37	3,228.09	3,102.36	10,564.80	9,518.84
4	Segment Results					
	- Hotel Business	(551.42)	(1,294.96)	(393.44)	(2,917.56)	(4,337.68)
	- Power generation operations	(20.06)	(20.05)	(20.55)	(60.17)	(60.68)
	- Real Estate Operation	(2,343.35)	(993.32)	(1,274.90)	(4,250.69)	(3,626.97)
5	Profit before Income Tax	(2,914.84)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)
6	Income tax Expenses	-	-	-	-	-
7	Profit After Income Tax	(2,914.84)	(2,308.34)	(1,688.89)	(7,228.43)	(8,025.33)
8	Segment Assets					
	- Hotel Business	154,506.07	153,473.69	141,625.18	154,506.06	141,625.18
	- Power generation operations	567.87	587.93	648.10	567.87	648.10
	- Real Estate Operation	14,747.20	14,783.26	14,358.57	14,747.20	14,358.57
	Total Segment Assets	169,821.14	168,844.88	156,631.84	169,821.13	156,631.84
9	Segment Liabilities					
	- Hotel Business	164,685.48	163,823.55	151,489.42	164,685.47	151,489.42
	- Power generation operations	52.90	52.90	97.90	52.90	97.90
	- Real Estate Operation	5,082.77	4,968.43	5,044.52	5,082.77	5,044.52
	Total Segment Liabilities	169,821.14	168,844.88	156,631.84	169,821.13	156,631.84



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of
Asian Hotels (North) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Asian Hotels (North) Limited (the "Company") for the quarter and nine months ended on December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 the 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.



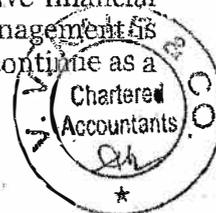
5. Emphasis of Matter

(i) Status of Secured and Unsecured Borrowings:

- We draw attention to Note 5 to the Financial Results. As a fallout of the COVID-19 in India in April 2020, the RBI had issued Resolution Framework for One Time Restructuring. In accordance to the same, the financial institution lenders (5 Nos.) entered into an Inter-Creditor Agreement on December 23, 2020 invoking the resolution process. As per the Guidelines, once the resolution is invoked, it needs to be implemented within 6 months, i.e., by June 09, 2021. As per the terms of the One Time Restructuring, the Company was required to infuse additional funds by way of CRE Sales and also equity investment. However, the Company was unable to do either and the matter is now sub-judice before the High Court of New Delhi.
- Accordingly, the Company has been unable to repay principal instalments due till December 31, 2023 as per OTR Sanction letter issued by the respective banks amounting to Rs. 16720.79 Lakhs (in aggregate for all secured lenders taken together) and interest payment amounting to Rs. 16911.33 Lakhs (in aggregate for all Secured lenders taken together) due to inability to monetize CRE Assets located in hotel premises. In addition, Overdraft Facilities are outstanding as on December 31, 2023 worth Rs. 6119.96 Lakhs.
- The Company has been unable to repay amount outstanding as at December 31, 2023 amounting to Rs. 1224.73 Lakhs towards unsecured lenders (ICD's) on account of non-receipt of the approval from the secured lenders.
- The account of the Company has been marked as NPA by all the lender banks, but, the Company is not in agreement to the same as the lender banks did not implement the OTR by not providing the required NOC and loan recall actions which prevented the equity infusion.
- The Company has also argued that recovery actions of other lenders are inconsistent with Interim order passed by the Hon'ble Delhi High Court vide order dated 24/02/2022. Hon'ble Delhi High Court vide its order dated 02/03/2023 directed all lenders to comply with the order dated 24/02/2022 & stay all recovery actions till further decision.
- Further, secured loans granted by two lenders have been assigned to asset reconstruction companies. The Company has also agreed one time settlement with one of the asset reconstruction companies and has paid some deposit towards the same during Q3 2023-24. Moreover, the Company is trying to obtain settlement with other secured lenders also.

(ii) Current Status of Business Operations and ability to continue as a Going Concern

We draw attention to Note 6 to the Financial Results. The Company's financial statements are prepared on a going concern basis, which contemplates the utilization of assets and the satisfaction of obligations in the normal course of business. The operating profitability for the Company is improving significantly and it will be further aided by several cost reduction measures being adopted by the Company. The Company is in amicable discussions with Banks and Financial Institutions, to resolve financial matters in the best interest for bankers as well as shareholders. The Management is confident that its planned financial settlement will enable the Company to continue as a going concern.



The above-mentioned factors and expected future improvement in business operations and settlement with the lenders will be critical for the Company to continue as a Going Concern.

(iii) Loss of control over Foreign Subsidiaries

We draw attention to Note 9 to the Financial Results. In respect of foreign subsidiaries, i.e., M/s Fineline Hospitality & Consultancy Pte Ltd. (FHCPL) & M/s Lexon Hotels Venture Ltd., Mauritius (Lexon) notice for appointment of liquidator has been accepted by the competent authority in Mauritius. As a result of the same, the Company has lost control of these entities. Accordingly, the Company will not be presenting Consolidated Financial results for Quarter ending December 31, 2023.

(iv) Deferred Tax Assets

We draw attention to Note 7 to the Financial Results. Deferred Tax Asset is not recognised during the financial year on additional timing differences following the concept of prudence. Further, Deferred Tax Assets created till March 31, 2020 have not been reversed as the Company is expected to generate positive taxable income from Business / Profession during FY 2023-24 which is substantiated from the operational profits made during the current financial year. Further, the Management has drawn plans for further improving profitability including an increase of profitability through business lines such as Commercial Real Estate Sales, infusion of funds etc and settlement with the lenders. Accordingly, recognition of any additional Deferred Tax Asset in future w.r.t the past losses shall be dependent on achieving / improving profitability in line with the relevant Accounting Standards. In case the standard is not met, the amount of Deferred Tax Asset outstanding in the books of account shall be reversed.

(v) Commitment Charges

We draw attention to Note 11 to the Financial Results. The Company has provided for Commitment charges amounting to Rs. 1321.71 Lakhs for the period April, 2022 to December, 2023 which has resulted in an increase in finance cost for the quarter and nine months ended December 31, 2023. However, commitment charges amounting Rs. 713.52 Lakhs pertaining to the period April, 2020 to December, 2023 have not been provided as expense due to ongoing litigation with the parties & the management is confident of a favorable outcome in those cases.

Our opinion is not modified in respect of the above matters (i) to (v).

For, V.V.Kale and Company

Chartered Accountants

FRN: 000897N



Vijay V. Kale

Partner

Membership No: 080821

UDIN: 24080821BKEIOE5070

Place: New Delhi

Date: February 08, 2024