

05<sup>th</sup> August, 2023

**National Stock Exchange of India Ltd.,**  
Exchange Plaza,  
Bandra Kurla Complex  
Bandra (East)  
**MUMBAI**- 400051  
NSE SYMBOL - GILLANDERS

**BSE Limited,**  
Floor 25, P J Towers  
Dalal Street,  
**Mumbai**- 400001  
BSE SCRIP CODE - 532716

Dear Sirs,

**Sub: Outcome of the Board Meeting in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find the following:

- (i) Unaudited Standalone and Consolidated Financial Results for the first quarter ended on 30<sup>th</sup> June, 2023.
- (ii) Copy of the Limited Review Report on the aforesaid results issued by M/s. JKVS & Co., Statutory Auditor.

The said Unaudited Standalone and Consolidated Financial Results was recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05<sup>th</sup> August, 2023. The Limited Review Report was also adopted by the Board at the said meeting.

The meeting commenced at 2.30 P.M. and concluded at 3.45 P.M.

This is for your information and record.

Thanking You,

**Yours Faithfully,**  
**For Gillanders Arbuthnot and Company Limited**

*Rajat Arora*  
**Rajat Arora**  
**Company Secretary**

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

**To The Board of Directors  
Gillanders Arbuthnot and Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Gillanders Arbuthnot and Company Limited (the 'Company'), for the quarter ended June 30, 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 'Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results 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 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.
4. Based on our review conducted as above and based on the consideration of the review reports of other auditor of Company's Engineering (MICCO) division referred to in paragraph 5 below nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, 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.



**5. Other Matters**

- a. We did not review total assets of Rs. 9,669.26 lakhs as at June 30, 2023, total revenues of Rs. 833.93 lakhs, total net Loss of Rs. 15.95 lakhs and total comprehensive income of Rs. (22.41) lakhs for the for the quarter ended on June 30, 2023, included in the accompanying Unaudited Financial Results in respect of the Company's Engineering (MICCO) Division, whose financial information have been reviewed by the other auditor and whose reports have been furnished to us. Our conclusion on the Unaudited Financial Results, in so far as it relates to the affairs of such division is based solely on the report of the other auditor.
- b. The Statement includes the figures for the quarter ended March 31, 2023 being the balancing figures between audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year to date figures up to the end of the third quarter of the previous financial year, which were subject to limited review by us, as required under the Listing Regulations

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

Place: Kolkata  
Date: 05<sup>th</sup> Day of August' 2023



**For JKVS & CO.**  
Chartered Accountants  
Firm's Registration No. 318086E

A handwritten signature in black ink, appearing to read "Ajay Kumar".

**AJAY KUMAR**  
Partner  
Membership No. 068756  
UDIN: 23068756BGZELN4651

GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : L51909WB1935PLC008194

Registered office : C-4 Gillander House, Netaji Subhas Road, Kolkata - 700001, Phone : (033) 2230 2331 (6 Lines), Fax : (033) 2230 4185

E-mail : gillanders@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>I Revenue from Operations</b>	7,538.66	7,115.84	11,004.46	42,160.04
<b>II Other Income</b>	276.59	357.18	197.70	1,185.53
<b>III Total Income (I+II)</b>	<b>7,815.25</b>	<b>7,473.02</b>	<b>11,202.16</b>	<b>43,345.57</b>
<b>IV Expenses:</b>				
Cost of Materials Consumed	1,501.23	1,245.84	2,561.21	8,619.50
Purchases of Stock-in-Trade	433.01	470.47	136.46	3,591.38
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	(262.84)	2,000.21	539.70	1,932.77
Employee Benefits Expense	3,007.70	2,432.33	3,111.47	12,053.69
Finance Costs	276.36	325.23	402.54	1,341.78
Depreciation and Amortisation Expense	231.82	218.25	222.98	909.49
Power and Fuel	938.85	575.17	1,086.16	4,067.40
Jobs on Contract	316.78	330.16	316.86	1,508.09
Other Expenses	1,594.13	2,104.34	2,254.31	8,244.37
<b>Total Expenses (IV)</b>	<b>8,037.04</b>	<b>9,702.00</b>	<b>10,631.69</b>	<b>42,268.47</b>
<b>V Profit/ (Loss) Before Exceptional Item and Tax (III-IV)</b>	<b>(221.79)</b>	<b>(2,228.98)</b>	<b>570.47</b>	<b>1,077.10</b>
Exceptional Item	-	-	1,064.66	1,064.66
<b>VI Profit / (Loss) before Tax</b>	<b>(221.79)</b>	<b>(2,228.98)</b>	<b>1,635.13</b>	<b>2,141.76</b>
<b>VII Tax Expenses</b>				
- Current Tax	-	(237.23)	79.34	-
- Deferred Tax	21.98	56.07	(15.14)	102.21
<b>VIII Profit /(Loss) for the period (VI-VII)</b>	<b>(243.77)</b>	<b>(2,047.82)</b>	<b>1,570.93</b>	<b>2,039.55</b>
<b>IX Other Comprehensive Income</b>				
<b>Items that will not be reclassified to profit and loss</b>				
a) Remeasurement of the defined benefit plans	(62.89)	(160.45)	43.34	(292.49)
b) Equity Instruments through Other Comprehensive Income	-	-	-	-
c) Income tax relating to these items	21.98	56.07	(15.14)	102.21
<b>Other Comprehensive Income for the period (IX)</b>	<b>(40.91)</b>	<b>(104.38)</b>	<b>28.20</b>	<b>(190.28)</b>
<b>X Total Comprehensive Income for the period (VIII+IX)</b>	<b>(284.68)</b>	<b>(2,152.20)</b>	<b>1,599.13</b>	<b>1,849.27</b>
<b>XI Paid-up Equity Share Capital (Face Value of Rs 10 each)</b>	2,134.23	2,134.23	2,134.23	2,134.23
<b>XII Other Equity</b>				24,884.31
<b>XIII Earnings per equity share</b>				
Basic & Diluted (not annualised)	(1.14)	(9.60)	7.36	9.56



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## GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : L51909WB1935PLC008194

## UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS &amp; LIABILITIES

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-23 (Unaudited)	31-Mar-23 (Audited)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1 Segment Revenue</b> (Sales/Income from Operations)				
a) Tea	3,933.54	3,432.90	4,363.24	21,797.16
b) Property	263.60	262.62	253.76	1,018.93
c) Textiles	2,642.06	2,443.25	5,308.93	15,317.86
d) Engineering (MICCO)	712.44	990.05	1,091.51	4,078.01
<b>Total</b>	<b>7,551.64</b>	<b>7,128.82</b>	<b>11,017.44</b>	<b>42,211.96</b>
Less: Inter Segment Revenue	12.98	12.98	12.98	51.92
<b>Sales/Income from Operations</b>	<b>7,538.66</b>	<b>7,115.84</b>	<b>11,004.46</b>	<b>42,160.04</b>
<b>2 Segment Result</b> [Profit/(Loss) before tax and interest from each segment]				
a) Tea	(38.23)	(2,117.78)	411.35	1,152.54
b) Property	183.27	378.88	174.17	866.33
c) Textiles	(116.13)	(236.10)	331.18	177.87
d) Engineering (MICCO)	30.33	68.80	20.50	207.51
<b>Total</b>	<b>59.24</b>	<b>(1,906.20)</b>	<b>937.20</b>	<b>2,404.25</b>
Less: i) Finance Cost	276.36	325.23	402.54	1,341.78
ii) Other Un-allocable Expenditure net off Un-allocable Income	4.67	(2.45)	(35.81)	(14.63)
iii) Exceptional Item	-	-	(1,064.66)	(1,064.66)
<b>Total Profit/(Loss) before Tax</b>	<b>(221.79)</b>	<b>(2,228.98)</b>	<b>1,635.13</b>	<b>2,141.76</b>
<b>3 Segment Assets</b>				
a) Tea	12,761.45	11,541.13	14,053.17	11,541.13
b) Property	7,969.48	7,958.52	7,990.96	7,958.52
c) Textiles	12,964.46	12,982.22	15,158.47	12,982.22
d) Engineering (MICCO)	9,664.83	10,198.14	11,536.89	10,198.14
e) Unallocated	4,998.77	5,130.92	4,290.19	5,130.92
<b>Total Segment Assets</b>	<b>48,358.99</b>	<b>47,810.93</b>	<b>53,029.68</b>	<b>47,810.93</b>
<b>4 Segment Liabilities</b>				
a) Tea	5,051.04	5,098.29	6,265.11	5,098.29
b) Property	529.64	524.85	710.16	524.85
c) Textiles	3,349.26	3,249.36	4,327.54	3,249.36
d) Engineering (MICCO)	2,294.67	2,344.09	2,410.15	2,344.09
e) Unallocated	10,400.52	9,575.80	12,548.32	9,575.80
<b>Total Segment Liabilities</b>	<b>21,625.13</b>	<b>20,792.39</b>	<b>26,261.28</b>	<b>20,792.39</b>

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GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : L51909WB1935PLC008194

NOTES:

- 1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee, and subsequently approved by the Board of Directors at their respective meetings held on 5th August, 2023. The results for the quarter ended 30th June, 2023, has been subjected to Limited review by the Statutory Auditors.
- 2 The figures for the quarter ended 31st March 2023 are the balancing figures between the audited figures in respect of the financial year ended 31st March, 2023 and the unaudited figures up to the nine months ended 31st December, 2022.
- 3 Tea Industry being seasonal in nature, results of the company for the part of the year (which includes results of Tea Division) should not be taken as indicative of results for the full year.

By order of the Board  
For Gillanders Arbuthnot and Company Limited



**Mahesh Sodhani**  
(Managing Director)  
DIN: 02100322

Place: Kolkata  
Date: 5th August 2023



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

To,  
The Board of Directors  
Gillanders Arbuthnot and Company Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Gillanders Arbuthnot and Company Limited ('the Holding Company') and its Subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), and total comprehensive income for the quarter ended June 30, 2023 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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 issue a report on these financial results 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. 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.

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

Name of the Entity	Relationship
Gillanders Arbuthnot and Company Limited	Holding Company
Gillanders Holdings (Mauritius) Limited	Subsidiary
Naming'omba Tea Estates Limited	Step down Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor of Holding's Engineering (MICCO) division referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, 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.

**6. Other Matters**

The consolidated Unaudited Financial Results include Financial Results of Holding Company's Engineering (MICCO) division whose Financial Results reflects total assets of Rs. 9,669.26 lakhs as at June 30, 2023, total revenues of Rs. 833.93 lakhs, total net Loss of Rs. 15.95 lakhs and total comprehensive income of Rs. (22.41) lakhs for the for the quarter ended on June 30, 2023. These interim Financial Results have been reviewed by other auditor whose reports have been furnished to us by the Management, and our conclusion in so far as it relates to the affairs of such division is based solely on the report of the other auditor.

Our conclusion is not modified in respect of above matters.

**For JKVS & CO.**  
Chartered Accountants  
Firm's Registration No. 318086E



Place: Kolkata  
Date: 05<sup>th</sup> Day of August' 2023



**AJAY KUMAR**  
Partner  
Membership No. 068756  
UDIN: 23068756BGZELO3682



**GILLANDERS ARBUTHNOT AND COMPANY LIMITED**  
CIN : L51909WB1935PLC008194

Registered office : C-4 Gillander House, Netaji Subhas Road, Kolkata - 700001, Phone : (033) 2230 2331 (6 Lines), Fax : (033) 2230 4185

E-mail : gillanders@gillandersarbuthnot.com, Website : www.gillandersarbuthnot.com

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023**

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>I Revenue from Operations</b>	8,767.90	7,741.77	12,481.09	44,902.99
<b>II Other Income</b>	459.31	766.67	195.27	1,959.88
<b>III Total Income (I+II)</b>	<b>9,227.21</b>	<b>8,508.44</b>	<b>12,676.36</b>	<b>46,862.87</b>
<b>IV Expenses:</b>				
Cost of Materials Consumed	1,501.23	1,245.84	2,561.21	8,619.50
Purchases of Stock-in-Trade	433.01	470.47	136.46	3,591.38
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	319.23	1,084.83	896.77	1,377.96
Employee Benefits Expense	3,308.88	3,042.47	3,426.12	13,503.22
Finance Costs	397.56	441.55	523.78	1,803.54
Depreciation and Amortisation Expense	303.32	291.00	295.31	1,196.98
Power and Fuel	997.34	678.01	1,168.05	4,345.60
Jobs on Contract	316.78	330.16	316.86	1,508.09
Other Expenses	2,153.76	2,551.70	3,671.22	10,761.98
<b>Total Expenses (IV)</b>	<b>9,731.11</b>	<b>10,136.03</b>	<b>12,995.78</b>	<b>46,708.25</b>
<b>V Profit/ (Loss) Before Exceptional Item and Tax (III-IV)</b>	<b>(503.90)</b>	<b>(1,627.59)</b>	<b>(319.42)</b>	<b>154.62</b>
Exceptional Item	-	-	1,064.66	1,064.66
<b>VI Profit / (Loss) before Tax</b>	<b>(503.90)</b>	<b>(1,627.59)</b>	<b>745.24</b>	<b>1,219.28</b>
<b>VII Tax Expenses</b>				
- Current Tax	-	(237.23)	79.34	-
- Deferred Tax	21.98	(309.11)	(15.14)	(262.97)
<b>VIII Profit / (Loss) for the period (VI-VII)</b>	<b>(525.88)</b>	<b>(1,081.25)</b>	<b>681.04</b>	<b>1,482.25</b>
<b>IX Other Comprehensive Income</b>				
<b>Items that will not be reclassified to profit and loss</b>				
a) Remeasurement of the defined benefit plans	(62.89)	(160.45)	43.34	(292.49)
b) Equity Instruments through Other Comprehensive Income	-	-	-	-
Income tax relating to these items	21.98	56.07	(15.14)	102.21
<b>Items that will be reclassified subsequently to profit or loss</b>				
a) Foreign Currency Translation Reserve	(93.87)	(17.23)	(856.34)	(597.81)
Income tax relating to these items	-	-	-	-
<b>Other Comprehensive Income for the period (IX)</b>	<b>(134.78)</b>	<b>(121.61)</b>	<b>(828.14)</b>	<b>(788.09)</b>
<b>X Total Comprehensive Income for the period attributable to the owner of the Parent Company (VIII+IX)</b>	<b>(660.66)</b>	<b>(1,202.86)</b>	<b>(147.10)</b>	<b>694.16</b>
<b>XI Paid-up Equity Share Capital (Face Value of Rs 10 each)</b>	2,134.23	2,134.23	2,134.23	2,134.23
<b>XII Other Equity</b>				25,544.31
<b>XIII Earnings per equity share</b>				
Basic & Diluted (not annualised)	(2.46)	(5.07)	3.19	6.95



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GILLANDERS ARBUTHNOT AND COMPANY LIMITED

CIN : LS1909WB1935PLC008194

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 Segment Revenue</b> (Sales/Income from Operations)				
a) Tea	5,162.78	4,058.83	5,839.87	24,540.11
b) Property	263.60	262.62	253.76	1,018.93
c) Textiles	2,642.06	2,443.25	5,308.93	15,317.86
d) Engineering (MICCO)	712.44	990.05	1,091.51	4,078.01
<b>Total</b>	<b>8,780.88</b>	<b>7,754.75</b>	<b>12,494.07</b>	<b>44,954.91</b>
Less: Inter Segment Revenue	12.98	12.98	12.98	51.92
<b>Sales/Income from Operations</b>	<b>8,767.90</b>	<b>7,741.77</b>	<b>12,481.09</b>	<b>44,902.99</b>
<b>2 Segment Result</b> [Profit/(Loss) before tax and interest from each segment]				
a) Tea	(199.14)	(1,400.07)	(357.30)	691.82
b) Property	183.27	378.88	174.17	866.33
c) Textiles	(116.13)	(236.10)	331.18	177.87
d) Engineering (MICCO)	30.33	68.80	20.50	207.51
<b>Total</b>	<b>(101.67)</b>	<b>(1,188.49)</b>	<b>168.55</b>	<b>1,943.53</b>
Less: i) Finance Cost	397.56	441.55	523.78	1,803.54
ii) Other Un-allocable Expenditure net off Un-allocable Income	4.67	(2.45)	(35.81)	(14.63)
iii) Exceptional Item	-	-	(1,064.66)	(1,064.66)
<b>Total Profit/(Loss) before Tax</b>	<b>(503.90)</b>	<b>(1,627.59)</b>	<b>745.24</b>	<b>1,219.28</b>
<b>3 Segment Assets</b>				
a) Tea	23,282.80	22,303.15	23,759.17	22,303.15
b) Property	7,969.48	7,958.52	7,990.96	7,958.52
c) Textiles	12,964.46	12,982.22	15,158.47	12,982.22
d) Engineering (MICCO)	9,664.83	10,198.14	11,536.89	10,198.14
e) Unallocated	1,473.18	1,601.49	727.68	1,601.49
<b>Total Segment Assets</b>	<b>55,354.75</b>	<b>55,043.52</b>	<b>59,173.17</b>	<b>55,043.52</b>
<b>4 Segment Liabilities</b>				
a) Tea	6,008.42	6,043.47	6,725.74	6,043.47
b) Property	529.64	524.85	710.16	524.85
c) Textiles	3,349.26	3,249.36	4,327.54	3,249.36
d) Engineering (MICCO)	2,294.67	2,344.09	2,410.15	2,344.09
e) Unallocated	16,154.88	15,203.21	18,162.30	15,203.21
<b>Total Segment Liabilities</b>	<b>28,336.87</b>	<b>27,364.98</b>	<b>32,335.89</b>	<b>27,364.98</b>

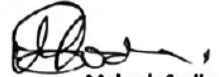


GILLANDERS ARBUTHNOT AND COMPANY LIMITED  
CIN : L51909WB1935PLC008194

NOTES:

- 1 The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee, and subsequently approved by the Board of Directors at their respective meetings held on 5th August, 2023. The results for the quarter ended 30th June, 2023, has been subjected to Limited review by the Statutory Auditors.
- 2 The figures for the quarter ended 31st March 2023 are the balancing figures between the audited figures in respect of the financial year ended 31st March, 2023 and the unaudited figures up to the nine months ended 31st December, 2022.
- 3 Tea Industry being seasonal in nature, results of the company for the part of the year (which includes results of Tea Division) should not be taken as indicative of results for the full year.

By order of the Board  
For Gillanders Arbuthnot and Company Limited



Mahesh Sodhani  
(Managing Director)  
DIN: 02100322

Place: Kolkata  
Date: 5th August, 2023



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