

## INDEPENDENT AUDITORS' REPORT

To the trustees of the **Concerns Universe Foundation**

### *Opinion*

We have audited the financial statements of **Concerns Universe Foundation (Local Contribution Account)** which comprise the Balance Sheet at March 31, 2022, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared significantly on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, of its financial performance for the year and receipt and payments for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

### *Basis for Opinion*

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Page 1 of 3



***Auditors' 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.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For Simon Rodrigues & Associates LLP  
Chartered Accountants  
FRN: 007934S/S000065

Thomas Mathai  
Partner

Membership No. 052141

UDIN: **22052141AYQNDW4240**



Place: Bangalore  
Date: 27<sup>th</sup> September, 2022

**Annexure 1**

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- 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 entity'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 entity 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.

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.



Concerns Universe Foundation  
 No.4 Patel Hanumantharayappa Layout, byrathi Cross  
 Doddia Gubbi post, Bangalore-560077

Local Contribution Account

Balance Sheet as on 31.03.2022		A S S E T S		March 31, 2021	March 31, 2022	March 31, 2021	March 31, 2022
L I A B I L I T I E S	Sch No.	March 31, 2022	March 31, 2021	Property, Plant & Equipment	Sch No.	March 31, 2021	March 31, 2022
General Fund	1	52,14,622	58,42,341	3,00,757	3	2,52,003	3,00,757
Corpus Fund		15,00,000	15,00,000	54,75,761	4A	45,85,528	54,75,761
Current Liabilities	2	1,67,937	2,84,078	21,388	4B	2,485	21,388
TOTAL		68,82,559	76,26,419	18,28,513		20,42,544	18,28,513
				76,26,419		68,82,559	76,26,419

Summary of significant accounting policies (Note no. 9)  
 The accompanying notes are integral part of the Financial Statement

As per our report of even date attached  
 For Simon Rodrigues & Associates LLP  
 Chartered Accountants  
 Firm Regn No. 0079345/S000065



Thomas Mathai  
 Partner  
 Membership No : 052141  
 Date : September 27, 2022  
 Place : Bangalore

For Concerns Universe Foundation

Gnana Chitra  
 Executive Trustee

Vasantha E Samuel  
 Managing Trustee



Concerns Universe Foundation  
 No.4 Patel Hanumantharayappa Layout, byrathi Cross  
 Dodda Gubbi post, Bangalore-560077

Local Contribution Account  
 Income & Expenditure Account for the Year ended 31.03.2022

EXPENDITURE	Sch No.	Income & Expenditure Account for the Year ended 31.03.2022		I N C O M E	
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
To Expenditure	6	42,15,993	15,21,454	By Income	26,73,591
To Depreciation	3	51,204	75,938		
To Excess of Income over Expenditure /Less: (Excess of Expenditure over Income)		(6,27,719)	10,76,200		
<b>TOTAL</b>		<b>36,39,478</b>	<b>26,73,591</b>	<b>TOTAL</b>	<b>26,73,591</b>

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 For Simon Rodrigues & Associates LLP  
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*Thomas Mathai*  
 Thomas Mathai  
 Partner  
 Membership No : 052141  
 Date : September 27, 2022  
 Place : Bangalore

For Concerns Universe Foundation

*Gnana Chitra*  
 Gnana Chitra  
 Executive Trustee

*Vasantha E Samuel*  
 Vasantha E Samuel  
 Managing trustee



**Concerns Universe Foundation**  
**No.4 Patel Hanumantharayappa Layout, byrathi Cross**  
**Doddabiduru post, Bangalore-560077**

**Local Contribution Account**  
**Receipts & Payments Account for the Year ended 31.03.2022**

RECEIPTS	Sch No.	P A Y M E N T S		Sch No.	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
		March 31, 2022	March 31, 2021					
<b>To Opening Balances:</b>								
Cash on Hand		21,388	50,623				41,17,144	13,91,620
Bank Balances		3,19,484	2,09,040				2,450	1,47,100
Canara Bank - 11635		15,09,029	6,06,566				20,00,000	-
Union Bank of India - 23060								
<b>To Income</b>	7	33,79,894	23,69,572					
<b>To Redemption proceeds of Fixed Deposits</b>		30,31,095	-				30,000	-
							1,700	-
							30,000	-
<b>To Rent Deposit Received</b>			2,15,000					62,179
							34,567	-
							2,485	21,388
							2,75,562	3,19,484
							17,66,982	15,09,029
<b>TOTAL</b>		<b>82,60,890</b>	<b>34,50,800</b>				<b>82,60,890</b>	<b>34,50,800</b>

Summary of significant accounting policies (Note no. 9)

The accompanying notes are integral part of the Financial Statement

As per our report of even date attached  
 For Simon Rodrigues & Associates LLP  
 Chartered Accountants  
 Firm Regn No: 0079345/S000065



*Thomas Mathai*  
 Thomas Mathai  
 Partner  
 Membership No : 052141  
 Date : September 27, 2022  
 Place : Bangalore

For Concerns Universe Foundation

*Gnana Chitra*

Gnana Chitra  
 Executive Trustee

*Vasantha E Samuel*

Vasantha E Samuel  
 Managing trustee



**Schedule 3 : Property, Plant & Equipment**

Particulars	Op Bal as on April 1, 2021	Addition		Deletion	Total	Rate of Depreciat	Depreciation	WDV as on March 31, 2022
		Ist Half	IInd Half					
HPM Unit Establishment	-	2,450	-	-	2,450	15%	368	2,083
Furnitures & Fixtures	47,698	-	-	-	47,698	10%	4,770	42,928
Utensils	672	-	-	-	672	15%	101	571
Office Equipment	1,896	-	-	-	1,896	15%	284	1,611
Mobile Phone	325	-	-	-	325	15%	49	276
Camera	162	-	-	-	162	15%	24	138
Printer & Scanner	2,295	-	-	-	2,295	15%	344	1,951
Building	1,39,569	-	-	-	1,39,569	5%	6,978	1,32,591
Black Boards & Projection screens	19,881	-	-	-	19,881	15%	2,982	16,899
Flour Mill Machinery	88,260	-	-	-	88,260	40%	35,304	52,956
<b>TOTAL</b>	<b>3,00,757</b>	<b>2,450</b>	<b>-</b>	<b>-</b>	<b>3,03,207</b>		<b>51,204</b>	<b>2,52,003</b>
Previous Year	2,29,595	-	1,47,100	-	3,76,695		75,938	3,00,757



**Schedule 1 : General Fund**

Particulars	As on March 31, 2022	As on March 31, 2021
Opening Balance	58,42,342	47,66,142
Add: Excess of Income over Expenditure/Less: (Excess of Expenditure over Income)	(6,27,719)	10,76,200
<b>TOTAL</b>	<b>52,14,622</b>	<b>58,42,342</b>

**Schedule 2 : Current Liabilities**

Particulars	As on March 31, 2022	As on March 31, 2021
<b>Duties &amp; Taxes</b>		
Professional Tax	-	1,200
TDS on Profession	-	7,800
TDS on Contracts	305	360
<b>Sundry Creditors</b>		
Creditor - Divya Grace	18	-
Simon Rodrigues and Associates LLP	90,180	-
Sri Srinivasa Traders	6,146	-
Loan from Trustee	71,288	71,288
Program Advance	-	34,567
Ruth M	-	10,000
Inter Projects Account on a/c of TDS refund in FC bank	-	1,58,863
<b>TOTAL</b>	<b>1,67,937</b>	<b>2,84,078</b>

**Schedule 4A : Other Current Assets**

Particulars	As on March 31, 2022	As on March 31, 2021
<b>Deposits</b>		
Fixed Deposit with Canara Bank	43,14,980	53,60,422
Asteya Services Security Deposit	30,000	-
Gas Cylinder Deposit	1,700	-
Rent Deposit	91,100	61,100
<b>Loans &amp; Advances</b>		
TDS Receivable	46,473	54,239
<b>Accrued Interest</b>	1,01,275	-
<b>TOTAL</b>	<b>45,85,528</b>	<b>54,75,761</b>





**Schedule 4B : Cash & Bank Balances**

Particulars	As on March 31, 2022	As on March 31, 2021
<b>Cash</b>		
Cash on Hand	2,485	21,388
<b>Bank Balances</b>		
Canara Bank A/c	2,75,562	3,19,484
UBI A/c	17,66,982	15,09,029
<b>TOTAL</b>	<b>20,45,028</b>	<b>18,49,901</b>

**Schedule 5 : Income**

Particulars	FY 2021-22	FY 2020-21
<b>Contributions &amp; Donations</b>		
Donations - Institutions	9,16,972	12,47,902
Donations - Individuals	16,83,302	9,22,440
Donations and Contributions	-	89,110
<b>Indirect Income</b>		
Sale of high protein mix	4,86,485	2,900
Fee-Child Care	68,350	30,640
Fee-Community College	1,51,513	65,700
Sale of scrap	-	3,000
Interest on Savings Bank A/c	59,359	13,451
Interest on FD	2,38,930	2,96,572
Interest on IT refund	-	1,876
Liability Written Back	34,567	-
<b>TOTAL</b>	<b>36,39,478</b>	<b>26,73,591</b>

**Schedule 6 : Expenditure**

Particulars	FY 2021-22	FY 2020-21
<b>Concerns Community College</b>		
Staff Expenses	2,73,480	1,73,590
Maintenance	16,156	12,030
Administration	21,034	28,861
Community College	1,05,727	1,413
Website Maintenance	3,381	-
<b>Child Development Programmes</b>		
Staff Expenses	2,11,449	2,87,068
Child development programmes	82,703	35,698
Maintenance	80,693	80,565
Administration-Child care centres	23,840	18,655



<b>Community Development Programme</b>		
Staff Expenses	2,05,805	2,56,176
Office Expenses	8,977	9,229
HPM Cost of preparation	760	14,558
Community Programme Expenses	1,05,015	1,39,190
Women's Day Celebration	4,216	-
<b>IGP-HPM</b>		
Staff Expenses	23,595	9,040
Maintenance	-	1,200
Administration	-	1,112
<b>AMPHENOL PROJECT</b>		
Restoring Lost Childhood	4,12,457	-
Training For Employable Skills	3,79,421	-
Salary - LAWZER KUMAR J	10,000	-
Salary - SUMANA SUJITH JOHN	20,000	-
<b>COVID RELIEF - HEMA HATHANGADI</b>		
Dry Ration Kit - Sangeetha	3,56,646	-
Cloth & Accessories - Masks	34,100	-
HPM - Distribution to Community	47,500	-
Thermometer for Communities	22,500	-
Pulse Oximeter	7,000	-
Face Shield - Protective Kit	21,800	-
Education Support	2,00,000	-
Medical Expenses	5,000	-
<b>COMMUNITY BASED DAY CARE</b>		
Teaching & Learning Materials	40,923	-
Nutrition - Child Development Centres	1,21,781	-
Salaries & Wages	1,90,000	-
<b>HPM REDUCTION</b>		
Production Costs	3,50,173	-
<b>Administration Expenses</b>		
Bank charges	-	1,373
Dana Mojo service charges	-	463
Fund raising programme expenses	-	-
Miscellaneous expense	-	906
<b>Indirect Expenses</b>		
Operational Expenses	8,03,282	4,07,599
Receivable write off	-	42,728
Professional Charges	2,950	-
Bank Charges	3,609	-
Office Expenses	900	-
Rates & Taxes	19,120	-
<b>TOTAL</b>	<b>42,15,993</b>	<b>15,21,454</b>



**Schedule 7 : Income Receipt**

Particulars	FY 2021-22	FY 2020-21
<b>Contributions &amp; Donations</b>		
Donations - Institutions	9,16,972	12,47,902
Donations - Individuals	16,83,302	9,16,869
Donations and Contributions	-	89,110
<b>Indirect Income</b>		
Sale of high protein mix	4,86,485	2,900
Fee-Child Care	68,350	30,640
Fee-Community College	1,51,513	65,700
Sale of scrap	-	3,000
Interest on Savings Bank A/c	59,359	13,451
Interest on FD	13,912	-
Interest on IT refund	-	-
<b>TOTAL</b>	<b>33,79,894</b>	<b>23,69,572</b>

**Schedule 8 : Expenditure Paid**

Particulars	FY 2021-22	FY 2020-21
<b>Community Development Programme</b>		
Staff Expenses	2,05,805	2,54,820
Office Expenses	8,977	4,310
HPM Cost of preparation	760	5,037
Community Programme Expenses	1,05,015	1,32,700
Women's Day Celebration	4,216	-
<b>Child Development Programmes</b>		
Staff Expenses	2,11,449	2,77,877
Child development programmes	82,703	3,912
Maintenance	80,693	77,458
Administration-Child care centres	23,840	11,799
<b>Concerns Community College</b>		
Staff Expenses	2,73,480	1,70,700
Maintenance	16,156	12,030
Administration	21,034	25,263
Community College	1,05,727	1,064
Website Maintenance	3,381	-
<b>IGP-HPM</b>		
Staff Expenses	23,596	9,040
Administration	-	512



<b>AMPHENOL PROJECT</b>		
Restoring Lost Childhood	4,12,457	-
Training For Employable Skills	3,79,421	-
Salary - LAWZER KUMAR J	10,000	-
Salary - SUMANA SUJITH JOHN	20,000	-
<b>COVID RELIEF - HEMA HATHANGADI</b>		
Dry Ration Kit - Sangeetha	3,56,646	-
Cloth & Accessories - Masks	34,100	-
HPM - Distribution to Community	47,500	-
Thermometer for Communities	22,500	-
Pulse Oximeter	7,000	-
Face Shield - Protective Kit	21,800	-
Education Support	2,00,000	-
Medical Expenses	5,000	-
<b>COMMUNITY BASED DAY CARE</b>		
Teaching & Learning Materials	40,923	-
Nutrition - Child Development Centres	1,21,781	-
Salaries & Wages	1,90,000	-
<b>HPM REDUCTION</b>		
Production Costs	3,44,027	-
<b>Program Expenses</b>	(34,567)	-
<b>Administration Expenses</b>		
Bank charges	-	1,373
Dana Mojo service charges	-	463
Miscellaneous expense	-	910
<b>Other Expenses</b>	7,71,725	4,02,352
<b>TOTAL</b>	<b>41,17,144</b>	<b>13,91,620</b>



**NOTES TO ACCOUNTS – Note no. 9**

**LOCAL CONTRIBUTION ACCOUNT**

**CONCERNS UNIVERSE FOUNDATION (CUF)**

**BACKGROUND OF ENTITY**

Concerns Universe Foundation (CUF) is a trust registered under Karnataka Indian Trust Act, 1882 on 11-07-2001 with its registration no. IV/122/23-38/100/2001-2002 to carry out various activities which are elaborated below.

**The broad approaches employed by trust are:**

**A. EDUCATION**

1. To establish, maintain, run, develop, improve, extend, grant, donate for and to aid in the establishment, maintenance, improvement and extension of all forms of educational institution imparting formal and non-formal education; including schools, vocational training centers, professional studies, research centers also hostels and the such for students pursuing their studies and to those otherwise challenged also.
2. To institute studentship, scholarships, stipends, medals, prizes etc., to help and encourage deserving students and to provide monetary support to students, scholars and teachers for pursuing their education.
3. To organise, conduct and assist in the organising and conducting of lectures, seminars, workshops and symposiums on arts, science, agriculture, commerce management, leadership and such other subjects of general and academic interest to people.
4. To do all that is necessary, and incidental for the purpose of achieving the objectives above

**B. HEALTH AND ENVIRONMENTAL CONCERNS**

1. To establish maintain, run, develop, improve, extend, grant, date and to aid in the establishment, maintenance, running, development improvement and extension of all forms of hospitals, clinics, dispensaries, medical laboratories, research units with special emphasis on both modern and traditional health systems.
2. To organise, to operationalise and to sit in the organisation of health clinic and medical camps whenever and whenever necessary.
3. To launch educational campaign and demonstrations in order to bring about better civic sense and health behavior among the citizenry and medical camps also to propagate, preserve and promote mental sanitation and ecological balance
4. To all that is necessary and incidental to the purpose of achieving the objectives above.

-> The Trust has provisional registration under 01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961 " AAAAC1523HE20161



"dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg no. DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011 in the status of wholly Charitable Trust.

-> The Trust has provisional registration under 11 Clause (i) of first proviso to sub – section (5) of Section 80G, of the Income Tax Act, 1961 with unique registration number " AAAAC1523HF20219 "dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg no. DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011).

#### SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

**(a) METHOD OF ACCOUNTING**

Concerns Universe Foundation (CUF) is a registered trust is not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Concerns Universe Foundation to prepare the financial statements on the cash receipts and disbursements basis except for payroll & interest. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when obligation is incurred.

**(b) PROPERTY, PLANT AND EQUIPMENT & DEPRECIATION**

Property, plant and equipment are carried cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

Depreciation on all Fixed Assets is provided under the Written-Down-Value Method As per the Income Tax Act, 1961.

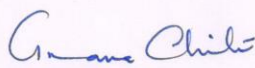
**(c) TAXATION**

The trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

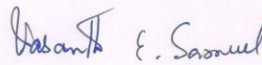
**(d) PREVIOUS YEAR FIGURES**

Previous year figures have been rearranged wherever necessary so as to make them comparable with the current year figures.

For Concerns Universe Foundation (CUF)



Gnana Chitra  
Executive Trustee



Vasantha E Samuel  
Managing trustee

Date: September 27 , 2022

Place: Bangalore



"dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg no. DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011 in the status of wholly Charitable Trust.

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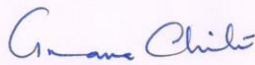
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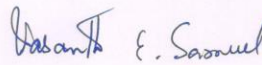
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For Concerns Universe Foundation (CUF)



Gnana Chitra  
Executive Trustee



Vasantha E Samuel  
Managing trustee

Date: September 27 , 2022

Place: Bangalore

