

Date: 13th February, 2024

To, BSE Limited ("BSE"), Corporate Relationship Department, 2 nd Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai – 400 001	To, National Stock Exchange of India Limited ("NSE") "Exchange Plaza", 5 th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051
BSE Scrip code: 543399	NSE Symbol: TARSONS

Subject: Outcome of the Board meeting held on Tuesday, 13th February, 2024

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform you that Board of Directors of Tarsons Products Limited ('the Company' or 'Tarsons') at its meeting held today i.e., on Tuesday, 13th February, 2024, which commenced at **05:00 P.M.** and concluded at **05:52 P.M.**, have inter alia considered and approved Unaudited Consolidated & Standalone Financial Results of the Company for the third quarter and nine months ended 31st December, 2023, along with the Limited Review Report of the Statutory Auditors of the Company thereon.

A copy of the said results along with the Limited Review Report of the Statutory Auditors is attached herewith for your reference.

This intimation will also be hosted on the website of the Company at www.tarsons.com

We request you to take the above information on record.

Thanking You,

Yours Faithfully,

For Tarsons Products Limited

Santosh Kumar Agarwal
Company Secretary & Chief Financial Officer
ICSI Membership No. 44836

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Tarsons Products Limited
Martin Burn Business Park, Room No. 902
BP-3, Salt Lake, Sector - V
Kolkata - 700 091

1. We have reviewed the unaudited consolidated financial results of Tarsons Products Limited (the "Parent"), its subsidiary (the parent and its subsidiary hereinafter referred to as the "Group"), (refer Note 1 on the Statement) for the quarter ended December 31, 2023 and the year to date results for the period April 1, 2023 to December 31, 2023 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2023' (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent'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.
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 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, to the extent applicable.

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

Relationship	Entity Name
Parent Company	Tarsons Products Limited, India
Subsidiary	Tarsons Life Science Pte. Ltd., Singapore



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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2, 1st Floor, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial results include the interim financial results of a subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. Nil, total net profit/(loss) after tax of Rs. (1.40 million) and total comprehensive income / (loss) of Rs. (1.40 million) for the quarter ended December 31, 2023 and for the period from November 10, 2023 (date of incorporation) to December 31, 2023, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Peswani
Partner
Membership Number : 501213

UDIN : 24501213BKFRJO1629
Place : Gurugram
Date : February 13, 2024



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

(Amount in INR Million, unless otherwise stated)

PARTICULARS	Quarter ended	Nine months ended
	December 31, 2023	December 31, 2023
	(Unaudited)	(Unaudited)
1 Revenue from Operations	617.89	1,906.73
2 Other Income	32.37	80.98
3 Total Income (1+2)	650.26	1,987.71
4 Expenses:		
(a) Cost of materials consumed	153.44	466.82
(b) Purchase of stock in trade	19.92	75.61
(c) Changes in inventories of finished Goods, work-in-progress, stock in trade and scrap	(6.77)	(52.50)
(d) Employee benefits expense	97.81	286.71
(e) Depreciation and amortisation expenses	100.64	280.73
(f) Other expenses	124.60	434.43
(g) Finance costs	25.12	58.67
Total Expenses	514.76	1,550.47
5 Profit before taxes (3-4)	135.50	437.24
6 Income tax expenses		
Current tax	32.73	103.90
Deferred tax charge	3.51	10.10
Total income tax expenses	36.24	114.00
7 Profit for the period / year (5-6)	99.26	323.24
8 Other comprehensive income		
<i>Items that will not be reclassified to profit or loss</i>		
Remeasurements of post-employment benefit obligations	(0.38)	(7.52)
Income Tax on above	0.09	1.89
Total other comprehensive income	(0.29)	(5.63)
9 Total comprehensive income for the period / Year (7+8)	98.97	317.61
10 Paid up equity share capital (Face value of INR 2 each)	106.41	106.41
11 Other equity (Including Reserves)		
12 Earnings per equity share (Face value of INR 2 each) (not annualised for quarters- in INR)		
(a) Basic	1.87	6.08
(b) Diluted	1.87	6.08





NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

- 1 The above Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2023 ("Consolidated Financial Results") of Tarsons Products Limited (the "Company") and Tarsons Life Science Pvt. Ltd (the "Wholly Owned Subsidiary" or "WOS", "TLSP") (the Company and its Wholly Owned Subsidiary together herein referred to as the "Group") have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company in their respective meetings held on February 13, 2024.
 - 2 The aforesaid Consolidated Financial Results of the Group has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended read with relevant rules thereunder and in terms of Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.
 - 3 The Company have started preparing the Consolidated financial results from the quarter and nine months ended December 31, 2023 on account of incorporation of a WOS on November 10, 2023. Accordingly, the corresponding figures for the quarter and nine months ended December 31, 2022, previous quarter ended September 30, 2023 and year ended March 31, 2023 are not required to be furnished in the above consolidated financial results.
 - 4 The aforesaid Consolidated Financial Results include results/information of TLSP, a subsidiary, which have furnished by the Subsidiary Company's Management.
 - 5 The Company and its WOS, has entered into Share Purchase & Transfer Agreement with Nerbo R&D GmbH and Nerbo plus GmbH & Co. KG ("Target Entities") for acquisition of these entities at a preliminary consideration determined at Euro 10.64 million equivalent to INR 670.29 million, on December 20, 2023 which is effective from January 1, 2024. The Company will account for the acquisition of these Target Entities in its annual Consolidated Financial Statements/Results to be prepared for the year ending March 31, 2024.
 - 6 The Group is primarily engaged in the business of manufacturing and selling of plastic laboratory products and certain scientific instruments, which represents a single business. The Board of Directors of the Company (Chief Operating Decision Maker "CODM") reviews the Financial Results when making decisions about allocating resources and assessing performance of the Group as a whole and hence, the Group has concluded that the Group constitutes a single segment as per Ind AS 108 'Operating Segments'.
 - 7 The Company has completed its initial public offer (IPO) of 15,465,861 equity shares having face value of INR 2 each at an issue price of INR 682 per share aggregating to INR 10,234.74 million, comprising fresh issue of 2,265,861 shares aggregating to INR 1,496.34 million and offer for sale of 13,200,000 shares by selling shareholders aggregating to INR 8,738.40 million during the FY 2021-22. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 28, 2021.
- The Company has received an amount of INR 1,497.01 million from proceeds out of fresh issue of equity shares (including amount received on account of lower subscription of Employee Reserved Shares amounting to INR 0.67 million).

The utilisation of net IPO Proceeds is summarized as below:

S. No	Objects of the Issue	INR million			
		Original Amount proposed to be utilised as per the offer document	Revised Amount proposed to be utilised	Amount utilised up to December 31, 2023	Amount unutilised as on December 31, 2023
(i)	Repayment/prepayment of certain borrowings of the Company [Refer Note (a) below]	785.40	785.40	785.40	-
(ii)	Funding a part of the capital expenditure for the new manufacturing facility at Panchla, West Bengal [Refer Note (b) and (e) below]	620.00	620.00	481.50	158.50
(iii)	General corporate purposes [Refer Note (c) below]	16.21	20.47	20.47	-
(iv)	Offer related expenses in relation to the IPO [Refer Note (c) below]	74.73	71.14	71.14	-
	Total [(i) to (iv)]	1,496.34	1,497.01	1,338.51	158.50

- (a) The Company has made repayment of one of the installment of the borrowings which were proposed to be repaid out of the IPO proceeds amounting to INR 5.53 million from own internal accruals before receipt of IPO proceeds. The Company has utilised this amount for repayment of other loan from the same lender after obtaining approval from the Audit Committee and Board of Directors of the Company.
- (b) Amount unutilised as at the December 31, 2023 are invested in the fixed deposits with scheduled commercial bank.
- (c) The Company has utilised (i) unspent offer related expenses amounting to INR 3.59 million and (ii) amount received on lower subscription of Employee Reserved Shares amounting to INR 0.67 million towards the General Corporate Purpose after taking approval from the Audit Committee and Board of Directors of the Company. Consequent to this the revised amount utilised towards General Corporate Purpose has increased from INR 16.21 million to INR 20.47 million.
- (d) The Company has earned total interest of INR 39.37 million (including accrued interest of INR 0.58 million) on deployment of IPO proceeds in the fixed deposit with scheduled bank. The Company has utilised total interest amounting to INR 38.79 million for the purposes for which the underlying funds were intended to be utilised as per the offer document. The utilisation amount of net proceeds as summarised above are excluding the amount of interest utilised.
- (e) The Audit Committee and the Board of Directors of the Company in their respective meetings held on March 10, 2023 had considered and approved the extension of six months in utilisation of funds received from the IPO towards funding a part of the capital expenditure for the new manufacturing facility at Panchla, West Bengal, due to unforeseen delay in construction and delay in receiving machines and moulds.

Further, the Board of Directors in its meeting held on July 25, 2023, has considered and approved the proposal to deploy the un-utilised fund by the end of FY 2023-24 in a fungible/interchangeable manner along with the utilisation for machines and moulds within Panchla facility as a separate sub head in addition to existing sub heads. The shareholders of the company has also approved the proposal vide special resolution passed through Postal ballot on August 31, 2023.

For and on behalf of the Board of Directors of Tarsons Products Limited



Sanjive Sahgal
 Chairman & Managing Director
 DIN: 00787232

Date: February 13, 2024
 Place: Kolkata



Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Tarsons Products Limited
Martin Burn Business Park, Room No. 902
BP-3, Salt Lake, Sector – V
Kolkata – 700 091

1. We have reviewed the unaudited standalone financial results of Tarsons Products Limited (the “Company”) for the quarter ended December 31, 2023 and the year to date results for the period April 1, 2023 to December 31, 2023, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2023' (the “Statement”). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations, 2015”), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company’s management and has been approved by the Board of Directors. Our responsibility is to issue a report 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Amit Peswani
Partner
Membership Number : 501213

UDIN : 24501213BKFRJP1886
Place : Gurugram
Date : February 13, 2024

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Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP id entity no: LLPINAAC -5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its IC AI registration number is 012754N /N500016 (ICAI registration number before conversion was 012754N)



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

(Amount in INR Million, unless otherwise stated)

PARTICULARS	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	617.89	663.18	613.19	1,906.73	2,011.96	2,832.48
2 Other Income	33.76	25.98	33.55	82.37	97.62	119.34
3 Total Income (1+2)	651.65	689.16	646.74	1,989.10	2,109.58	2,951.82
4 Expenses:						
(a) Cost of materials consumed	153.44	146.40	176.10	466.82	522.34	711.16
(b) Purchase of stock in trade	19.92	32.10	22.32	75.61	73.42	95.91
(c) Changes in inventories of finished Goods, work-in-progress, stock in trade and scrap	(6.77)	(10.80)	(60.41)	(52.50)	(148.61)	(156.53)
(d) Employee benefits expense	97.81	97.76	84.37	286.71	254.71	340.70
(e) Depreciation and amortisation expenses	100.64	97.07	72.06	280.73	202.36	285.09
(f) Other expenses	124.58	143.92	124.06	434.41	405.03	543.62
(g) Finance costs	25.12	9.48	12.33	58.67	24.00	44.67
Total Expenses	514.74	515.93	430.83	1,550.45	1,333.25	1,864.62
5 Profit before taxes (3-4)	136.91	173.23	215.91	438.65	776.33	1,087.20
6 Income tax expenses						
Current tax	32.73	40.93	50.42	103.90	189.82	269.51
Deferred tax charge	3.51	4.28	4.33	10.10	7.61	10.55
Total Income tax expenses	36.24	45.21	54.75	114.00	197.43	280.06
7 Profit for the period / year (5-6)	100.67	128.02	161.16	324.65	578.90	807.14
8 Other comprehensive Income						
<i>Items that will not be reclassified to profit or loss</i>						
Remeasurements of post-employment benefit obligations	(0.38)	(2.68)	3.46	(7.52)	5.90	(16.58)
Income Tax on above	0.09	0.67	(0.87)	1.89	(1.49)	4.17
Total other comprehensive Income	(0.29)	(2.01)	2.59	(5.63)	4.41	(12.41)
9 Total comprehensive income for the period / Year (7+8)	100.38	126.01	163.75	319.02	583.31	794.73
10 Paid up equity share capital (Face value of INR 2 each)	106.41	106.41	106.41	106.41	106.41	106.41
11 Other equity (Including Reserves)						5,586.62
12 Earnings per equity share (Face value of INR 2 each) (not annualised for quarters- in INR)						
(a) Basic	1.89	2.41	3.03	6.10	10.88	15.17
(b) Diluted	1.89	2.41	3.03	6.10	10.88	15.17



NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

- 1 The above Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2023 ("Standalone Financial Results") of Tarsons Products Limited ("the Company") have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company in their respective meetings held on February 13, 2024.
- 2 The aforesaid Standalone Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended read with relevant rules thereunder and in terms of Regulations 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.
- 3 The Company is primarily engaged in the business of manufacturing and selling of plastic laboratory products and certain scientific instruments, which represents a single business. The Board of Directors of the Company (Chief Operating Decision Maker "CODM") reviews the Financial Results when making decisions about allocating resources and assessing performance of the Company as a whole and hence, the Company has concluded that the Company constitutes a single segment as per Ind AS 108 'Operating Segments'.
- 4 The Company has incorporated a wholly owned subsidiary (WOS) - "Tarsons Life Science Pte. Ltd." in Singapore on November 10, 2023. The Company and its WOS, has entered into Share Purchase & Transfer Agreement with Nerbe R&D GmbH and Nerbe plus GmbH & Co. KG ("Target Entities") for acquisition of these entities at a preliminary consideration determined at Euro 10.64 million equivalent to INR 979.29 million, on December 20, 2023 which is effective from January 1, 2024. The Company will account for the acquisition of these Target Entities in its annual Consolidated Financial Statements/Results to be prepared for the year ending March 31, 2024.
- 5 The Company has completed its initial public offer (IPO) of 15,465,861 equity shares having face value of INR 2 each at an issue price of INR 662 per share aggregating to INR 10,234.74 million, comprising fresh issue of 2,265,861 shares aggregating to INR 1,496.34 million and offer for sale of 13,200,000 shares by selling shareholders aggregating to INR 8,738.40 million during the FY 2021-22. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 26, 2021.

The Company has received an amount of INR 1,497.01 million from proceeds out of fresh issue of equity shares (including amount received on account of lower subscription of Employee Reserved Shares amounting to INR 0.67 million).

The utilisation of net IPO Proceeds is summarized as below:

S. No	Objects of the Issue	INR million			
		Original Amount proposed to be utilised as per the offer document	Revised Amount proposed to be utilised	Amount utilised up to December 31, 2023	Amount unutilised as on December 31, 2023
(i)	Repayment/prepayment of certain borrowings of the Company [Refer Note (a) below]	785.40	785.40	785.40	-
(ii)	Funding a part of the capital expenditure for the new manufacturing facility at Panchla, West Bengal [Refer Note (b) and (e) below]	620.00	620.00	461.50	158.50
(iii)	General corporate purposes [Refer Note (c) below]	16.21	20.47	20.47	-
(iv)	Offer related expenses in relation to the IPO [Refer Note (c) below]	74.73	71.14	71.14	-
	Total [(i) to (iv)]	1,496.34	1,497.01	1,338.51	158.50

- (a) The Company has made repayment of one of the installment of the borrowings which were proposed to be repaid out of the IPO proceeds amounting to INR 5.53 million from own internal accruals before receipt of IPO proceeds. The Company has utilised this amount for repayment of other loan from the same lender after obtaining approval from the Audit Committee and Board of Directors of the Company.
- (b) Amount unutilised as at the December 31, 2023 are invested in the fixed deposits with scheduled commercial bank.
- (c) The Company has utilised (i) unspent offer related expenses amounting to INR 3.59 million and (ii) amount received on lower subscription of Employee Reserved Shares amounting to INR 0.67 million towards the General Corporate Purpose after taking approval from the Audit Committee and Board of Directors of the Company. Consequent to this, the revised amount utilised towards General Corporate Purpose has increased from INR 16.21 million to INR 20.47 million.
- (d) The Company has earned total interest of INR 39.37 million (including accrued interest of INR 0.58 million) on deployment of IPO proceeds in the fixed deposit with scheduled bank. The Company has utilised total interest amounting to INR 38.79 million for the purposes for which the underlying funds were intended to be utilised as per the offer document. The utilisation amount of net proceeds as summarised above are excluding the amount of interest utilised.
- (e) The Audit Committee and the Board of Directors of the Company in their respective meetings held on March 10, 2023 had considered and approved the extension of six months in utilisation of funds received from the IPO towards funding a part of the capital expenditure for the new manufacturing facility at Panchla, West Bengal, due to unforeseen delay in construction and delay in receiving machines and moulds.

Further, the Board of Directors in its meeting held on July 25, 2023, has considered and approved the proposal to deploy the un-utilised fund by the end of FY 2023-24 in a fungible/interchangeable manner along with the utilisation for machines and moulds within Panchla facility as a separate sub head in addition to existing sub heads. The shareholders of the company has also approved the proposal vide special resolution passed through Postal ballot on August 31, 2023.

For and on behalf of the Board of Directors of Tarsons Products Limited





Sandeep Sehgal
Chairman & Managing Director
DIN: 00787232

Date: February 13, 2024
Place: Kolkata

