

VIKRAM KAMATS HOSPITALITY LIMITED
(Formerly Known as VIDLI RESTAURANTS LIMITED)
CIN: L55101MH2007PLC173446

Date: 10th February, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

Scrip Code: 539659
Scrip ID: KAMATS

Dear Sir/Madam,

Sub: Outcome of meeting of the Board of Directors and disclosures pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform that the Board of Directors at its meeting held on Tuesday, 10th February, 2026 have inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2025.

In terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2025 along with the Limited Review Report by the Statutory Auditors of the Company thereon.

The meeting of the Board of Directors commenced at 10.30 a.m. and concluded at 01.15 p.m.

Please take the same on record.

Thanking You
For Vikram Kamats Hospitality Limited

Dr. Vikram V. Kamat
Managing Director
DIN: 00556284
Encl: a/a

Reg Office:- Units No. 5-8 at Tapovan Co-Operative Housing Society Ltd., Near Nahur Station,
Bhandup West, Mumbai-400078

•T: +91 74000 58768 •W: www.kamatsindia.com •E:cs@kamatsindia.com



Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

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

To
The Board of Directors
Vikram Kamats Hospitality Ltd

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results (the "Statement") of Vikram Kamats Hospitality Ltd (Formerly **Vidli Restaurants Ltd**) ("the Company") for the quarter and nine months ended December 31st 2025. The statement is being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company. The financial statement 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 this statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the company, prepared in accordance with the applicable Indian Accounting Standards specified under section 133 of the Companies Act 2013, as amended and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirement) Regulation 2015, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For Chaturvedi Sohan & Co.

Chartered Accountants

FRN: 118424W

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Vivekanand Chaturvedi

Partner

M. No:106403

UDIN: 26106403SBILVV812266

Place: Mumbai

Date: 10-02-2026

VIKRAM KAMATS HOSPITALITY LIMITED

(Formerly known as Vidli Restaurants Limited)

Registered Office: Units No. 5-8 at Tapovan Co-operative Housing Society Ltd., Near Nahur Station, Nahur, Bhandup West, Mumbai-400078.

CIN No. L55101MH2007PLC173446

Website : www.kamatsindia.com Email ID : cs@kamatsindia.com

Statement of standalone financial results for the quarter and nine months period ended 31st December 2025

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months	Year ended
		31st Dec 2025	30th Sept. 2025	31st Dec 2024	ended 31st Dec 2025	ended 31st Dec 2024	31st Mar 2025
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Income						
	(a) Revenue from operations	841.02	629.67	612.52	2,149.24	1,625.80	2,270.02
	(b) Other income	87.39	63.29	34.16	220.81	61.99	119.78
	Total income	928.41	692.96	646.68	2,370.05	1,687.79	2,389.80
2	Expenses						
	(a) Cost of Material Consumed and Purchase of stock in trade	231.82	177.00	161.19	544.93	412.43	566.97
	(b) Changes in Inventories	41.66	(31.96)	(5.08)	17.74	(2.76)	(9.74)
	(c) Employee benefits expense	204.02	181.79	161.23	570.82	475.59	650.78
	(d) Finance cost	29.04	22.45	21.46	83.08	54.82	71.71
	(e) Depreciation and amortisation expenses	68.94	67.21	51.77	190.49	139.43	191.54
	(f) Other expenses						
	(i) Heat, light and power	32.28	32.68	34.51	99.15	88.14	118.73
	(ii) Others	187.12	171.17	195.40	586.17	479.98	719.26
	Total expenses	794.88	620.34	620.48	2,092.38	1,647.63	2,309.25
3	Profit before exceptional items and tax [1-2]	133.53	72.62	26.20	274.23	40.16	80.55
4	Exceptional items (Noted 5 below)	(3.44)	-	-	(3.44)	-	-
5	Profit for the period / year before tax [3-4]	130.09	72.62	26.20	270.79	40.16	80.55
6	Tax expenses						
	Current tax	31.50	17.35	12.73	60.88	23.19	16.62
	Deferred tax expense / (credit) for current period / year (net)	2.34	0.53	(5.41)	10.46	(12.93)	12.63
	Mat Credit	-	0.99	-	-	-	(8.49)
	Short / (excess) provision for current tax / deferred tax (net)	2.54	-	-	2.54	-	(0.81)
	Total tax expenses	36.38	18.87	7.32	73.88	10.26	19.95
7	Profit / (Loss) for the period / year [5-6]	93.71	53.75	18.88	196.91	29.90	60.60
8	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of defined benefit plans - gain/(loss)	0.32	(5.86)	2.20	(4.99)	1.09	2.21
	(ii) Income taxes effect on above	(0.08)	1.52	(0.57)	1.30	(0.28)	(0.57)
	Total other comprehensive income	0.24	(4.34)	1.63	(3.69)	0.81	1.64
9	Total comprehensive income for the period / year [7+8]	93.95	49.41	20.51	196.66	30.71	62.24
10	Paid-up equity share capital (Face value per share of Rs. 10/- each) (Refer Note 6)	1,713.59	1,577.59	1,497.23	1,713.59	1,497.23	1,516.23
11	Reserve excluding revaluation reserves (Other Equity)						2,805.30
12	Earnings per share (Face value per share of Rs. 10/- each)						
	(a) Basic (Rs.)	0.56	0.34	0.13	0.63	0.24	0.48
	(b) Diluted (Rs.)	0.56	0.34	0.13	0.63	0.24	0.48

Notes:

- The above standalone financial results for the quarter and nine months period ended 31st December 2025 have been reviewed by the Audit Committee and are approved by the Board of Directors at their respective meetings held on 10th February 2026. The statutory auditors have carried out limited review of the standalone financial results.
- The above standalone financial results have been prepared in accordance with guidelines issued by Securities and Exchange Board of India ("SEBI") and the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013. Beginning from 1st April 2022 the Company has for the first time adopted Ind AS.
- There are no reportable segments under Ind AS-108 'Operating Segments' as the Group is operating only in the hospitality and allied services, therefore, disclosure of segment wise information is not applicable.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws, collectively referred to as the 'New Labour Codes'. The Company has assessed and disclosed the incremental impact of these changes, taking into consideration the best information available read with the FAQs released by Ministry of Labour & Employment and Institute of Chartered Accountants of India. Considering the materiality and regulatory driven, non-recurring nature of this impact, the Company has presented incremental impact of Rs. 8.99 lakhs related to Employee Benefit Obligations under "Employee benefit expense" in the standalone interim financial results for quarter and nine months ended December 31, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.
- Effective 22nd September 2025, the Company has written off GST Input Tax Credit of Rs. 3.44 Lakhs due to a change in GST rates for room tariff services from 12% with ITC to 5% without ITC, and the same has been charged to the Statement of Profit and Loss as an exceptional item.
- Pursuant to the approvals of the members of the Company through Postal Ballot on 13th September, 2025, the Allotment Committee of the Company at its meeting held on 30th October, 2025 approved and allotted 13,60,000 equity shares of Rs. 10/- each of the Company, at a price of Rs. 75/- per share (including share premium of Rs. 65/- per share) aggregating to Rs. 10,20,00,000 /- on preferential basis to the Non-Promoters. Listing and Trading approvals for 13,60,000 equity shares from BSE Limited were received on 25th November 2025 and 12th December 2025 respectively. Out of 19,12,163 warrants issued by the Company on 16th October, 2024, 11,08,595 warrants are pending for conversion as on 31st December, 2025.
- As on 31st December 2025 there was no investor complaint pending.
- The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the quarter ended 31st December, 2024, which were subjected to limited review.
- Previous periods / year figures are regrouped and rearranged wherever necessary.

For and on behalf of the Board of Directors of
VIKRAM KAMATS HOSPITALITY LIMITED

VIKRAM
VITHAL
KAMAT

Dr. Vikram V. Kamat
Managing Director
DIN: 00556284

Place: Mumbai
Date: 10th February 2026



Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

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

To
The Board of Directors
Vikram Kamats Hospitality Limited

- 1) We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Vikram Kamats Hospitality Limited (Formerly Vidli Restaurants Limited) ("the holding company") and its subsidiary (collectively referred to as "the Group") for the quarter and nine months ended on December 31st 2025. The statement is being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulation")
- 2) This statement is the responsibility of the Holding company's Management and has been approved by the Holding company's Board of Directors. The financial statement 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 and in Compliance with Regulation 33 of the listing Regulation. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Holding company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 Listing Regulations, to the extent applicable.

Emphasis of matter

- 1) We reproduce hereunder the emphasis of matter issued by the Independent auditor's of a subsidiary, viz, Vitizen Hotels Limited vide Limited review report dated 9th February, 2026 on the standalone financial statements, to the extent the same are found significant:
We draw attention to Note No 6 to the financial results regarding the subsidiary has paid a refundable security deposit of Rs.1.00 Crore to the lessor and issued 4 security cheques of Rs.22.50 Lakhs each (total Rs.90.00 Lakhs). Due to certain non-fulfilment of certain obligation by the lessor the said lease agreement got terminated and the Company is in the process of filling arbitration to claim the said deposit and cheques along with claim of Rs.1.25 Crore for losses. Based on management assessment, the Company believes the amounts are recoverable and accordingly no provision/ impairment (ECL) has been recognised as of 31st December 2025. Pending outcome of the arbitration, we have relied on the management for the same.

Our opinion is not modified in respect of this matter.

- 4) The accompanying statement includes the unaudited financial statements (consolidated) of one subsidiary viz., **Vitizen Hotels Limited**, which has been reviewed by its independent auditors and it reflect the total revenue of Rs.578.83 lakhs and Rs.1,824.81 Lakhs for the quarter and nine months ended 31st December, 2025 respectively, total net loss Rs.204.54 Lakhs and Rs.189.99 lakhs for the quarter and nine months ended 31st December, 2025 respectively, and other comprehensive income of Rs.(3.38) Lakhs and Rs.0.16 lakhs for the quarter and nine months ended 31st December, 2025 respectively. These interim consolidated financial statements have been reviewed by the independent auditor whose review report has been furnished to us by the Holding Company's management. Our conclusion on the accompanying Statement, to the extent it has been derived from such interim consolidated financial statements is based solely on the report of such other auditor and the procedures performed by us as stated above.
- 5) Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statements, prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is disclosed, or that it contains any material misstatement.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W

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Vivekanand Chaturvedi
Partner
M. No: 106403
UDIN: 26106403SBTHCX5356



Place: Mumbai
Date: 10-02-2026

VIKRAM KAMATS HOSPITALITY LIMITED

(Formerly known as Vidli Restaurants Limited)

Registered Office: Units No. 5-8 at Tapovan Co-operative Housing Society Ltd., Near Nahur Station, Nahur, Bhandup West, Mumbai-400078.

CIN No. L55101MH2007PLC173446

Website : www.kamatsindia.com Email ID : cs@kamatsindia.com

Statement of Consolidated financial results for the quarter and nine months period ended 31st December 2025

₹ in Lakhs

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months	Year ended
		31st Dec. 2025	30th Sept. 2025	31st Dec. 2024	ended 31st Dec. 2025	ended 31st Dec. 2024	31st Mar 2025
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Income						
	(a) Revenue from operations	1,392.32	1,200.13	1,033.88	3,887.49	2,729.52	3,890.92
	(b) Other income	34.40	37.75	35.11	101.57	84.53	140.79
	Total income	1,426.72	1,237.88	1,068.99	3,989.06	2,814.05	4,031.71
2	Expenses						
	(a) Cost of Material Consumed and Purchase of stock in trade	302.41	237.49	190.20	731.69	486.85	692.38
	(b) Changes in Inventories	21.10	(31.97)	(5.08)	(2.82)	(2.76)	(9.74)
	(c) Employee benefits expense	402.28	367.96	309.97	1,140.91	851.10	1,170.18
	(d) Finance cost	96.00	68.93	59.03	254.94	155.90	219.29
	(e) Depreciation and amortisation expenses	229.02	200.61	145.20	615.09	360.10	519.53
	(f) Other expenses						
	(i) Heat, light and power	74.14	71.86	28.03	221.67	134.90	189.31
	(ii) Others	361.36	303.20	302.76	1,029.68	748.13	1,148.81
	Total expenses	1,486.31	1,218.08	1,030.11	3,991.16	2,734.22	3,929.76
3	Profit before exceptional items and tax [1-2]	(59.59)	19.80	38.88	(2.10)	79.83	101.95
	Share of profit / (loss) from associate accounted for using equity method	-	-	-	-	-	(0.50)
4	Exceptional items (Noted 5 below)	(155.31)	-	-	(155.31)	-	-
5	Profit for the period / year before tax [3-4]	(214.90)	19.80	38.88	(157.41)	79.83	101.45
6	Tax expenses						
	Current tax	(2.23)	34.58	22.98	47.65	53.58	62.02
	Deferred tax expense / (credit) for current period / year (net)	(35.88)	(17.20)	(9.86)	(42.47)	(29.83)	(16.52)
	Mat Credit	-	0.99	-	-	-	(8.49)
	Short / (excess) provision for current tax / deferred tax (net)	2.54	-	-	2.54	-	(2.29)
	Total tax expenses	(35.57)	18.37	13.12	7.72	23.75	34.72
7	Profit / (Loss) for the period / year [5-6]	(179.33)	1.43	25.76	(165.13)	56.08	66.73
8	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of defined benefit plans - gain/(loss)	(4.25)	(1.08)	1.54	(4.78)	(0.90)	3.53
	(ii) Income taxes effect on above	1.10	0.28	(0.38)	1.24	0.24	(0.91)
	Total other comprehensive income	(3.15)	(0.80)	1.16	(3.54)	(0.66)	2.62
9	Total comprehensive income for the period / year [7+8]	(182.48)	0.63	26.92	(168.67)	55.42	69.35
	Profit / (loss) for the period attributable to						
	Owners of the company	(147.22)	2.75	23.15	(133.93)	50.39	50.36
	Non controlling interests	(32.11)	(1.32)	2.61	(31.20)	5.69	16.37
		(179.33)	1.43	25.76	(165.13)	56.08	66.73
	Other Comprehensive Income for the period attributable to						
	Owners of the company	(2.02)	(2.74)	1.24	(4.39)	(0.42)	2.82
	Non controlling interests	(1.13)	1.94	(0.08)	0.85	(0.24)	(0.20)
		(3.15)	(0.80)	1.16	(3.54)	(0.66)	2.62
	Total Comprehensive Income for the period attributable to						
	Owners of the company	(149.24)	0.01	24.39	(138.32)	49.97	53.18
	Non controlling interests	(33.24)	0.62	2.53	(30.35)	5.45	16.17
		(182.48)	0.63	26.92	(168.67)	55.42	69.35
10	Paid-up equity share capital (Face value per share of Rs. 10/- each) (Refer Note 7)	1,713.59	1,577.59	1,497.23	1,713.59	1,497.23	1,516.23
11	Reserve excluding revaluation reserves (Other Equity)						2,950.58
12	Earnings per share (Face value per share of Rs. 10/- each)						
	(a) Basic (Rs.)	(1.07)	0.01	0.18	(0.97)	0.45	0.53
	(b) Diluted (Rs.)	(1.07)	0.01	0.18	(0.97)	0.45	0.53

Notes:

- 1 The above consolidated financial results for the quarter and nine months period ended 31st December 2025 have been reviewed by the Audit Committee and are approved by the Board of Directors at their respective meetings held on 10th February 2026. The statutory auditors have carried out limited review of the consolidated financial results.
- 2 The above consolidated financial results have been prepared in accordance with guidelines issued by Securities and Exchange Board of India ('SEBI') and the Indian Accounting Standards [Ind AS] prescribed under section 133 of the Companies Act 2013. Beginning from 1st April 2022 the Company has for the first time adopted Ind AS.
- 3 There are no reportable segments under Ind AS-108 'Operating Segments' as the Group is operating only in the hospitality and allied services, therefore, disclosure of segment wise information is not applicable.
- 4 On November 21 2025, the Government of India notified four Labour Codes-the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 16 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes' consolidating 29 existing labour Laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs on December 30, 2025 to facilitate assessment of the financial impact arising from these regulatory changes. Accordingly, the Group has recognised an estimated incremental impact Rs.12.53 lakhs under 'Employees cost' in the Statement of Profit and Loss during the quarter and nine months ended December 31, 2025, considering best information available. The Group continues to monitor the finalisation of Central and State Rules and clarifications from the Government on the New Labour Codes and would provide appropriate accounting effect on the basis of such developments, as needed.
- 5 Exceptional items include the following:
 - (a) Effective 22nd September 2025, the Group has written off GST Input Tax Credit of Rs. 53.22 Lakhs due to a change in GST rates for room tariff services from 12% with ITC to 5% without ITC, and the same has been charged to the Statement of Profit and Loss as an exceptional item.
 - (b) During the period, the Subsidiary Company has recognised a loss of Rs. 102.09 Lakhs on account of termination of a lease agreement, pursuant to which the related lease assets and obligations have been adjusted, and the resultant loss has been disclosed as an exceptional item in the Statement of Profit and Loss.
- 6 In case of one of the lease agreement, the Subsidiary Company has paid a refundable security deposit of Rs. 1.00 Crores to the lessor and issued four security cheques of Rs. 22.50 lakhs each (total Rs. 90 lakhs). Due to certain non fulfilment of certain obligation by the lessor the said lease agreement got terminated and the Subsidiary Company is in the process of filing arbitration to claim the refund of the said deposit and cheques along with claim of Rs. 1.25 Crores for losses. Based on management assessment, the Subsidiary Company believes the amounts are recoverable and accordingly no provision / impairment (ECL) has been recognised at at 31st December 2025.
- 7 Pursuant to the approval of the members of the Holding Company through Postal Ballot held on 13th September, 2025, the Allotment Committee of the Holding Company at its meeting held on 30th October 2025 approved and allotted 13,60,000 equity shares of Rs. 10/- each of the Holding Company, at a price of Rs. 75/- per share (including share premium of Rs. 65/- per share) aggregating to Rs. 10,20,00,000 /- on preferential basis to the Non-Promoters. Listing and Trading approvals for 13,60,000 equity shares from BSE Limited were received on 25th November 2025 and 12th December 2025 respectively.

Out of 19,12,163 warrants issued by the Holding Company on 16th October, 2024, 11,08,595 warrants are pending for conversion as on 31st December, 2025.
- 8 As on 31st December 2025 there was no investor complaint pending.
- 9 Previous periods / year figures are regrouped and rearranged wherever necessary.

Place: Mumbai
Date: 10th February 2026

**For and on behalf of the Board of Directors of
VIKRAM KAMATS HOSPITALITY LIMITED**

**VIKRAM
VITHAL
KAMAT**

Dr. Vikram V. Kamat
Managing Director
DIN: 00556284

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