

19th January 2022

BSE Limited
Corporate Relationship Dept
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Fort,
Mumbai – 400 001

National Stock Exchange of India Limited
5th floor, Exchange Plaza, Plot No.C-1
Block "G" Bandra Kurla Complex
Bandra (East)
Mumbai – 400 051

BSE Code : 504112

NSE Code : Nelco EQ

Dear Sirs,

Sub: Outcome of Board Meeting

Unaudited Financial Results & Limited Review Report for the Quarter and Nine Months ended 31st December 2021

Further to our letter dated 7th January 2022, we are submitting: -

1. Unaudited Standalone Financial Results for the quarter and nine months ended 31st December 2021 along with the Limited Review Report by the Statutory Auditors.
2. Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December 2021 along with the Limited Review Report by the Statutory Auditors.

Both the above have been approved by the Board of Directors at its meeting held on 19th January 2022 which commenced at 3.15 p.m. and concluded at 6.45 p.m.

The said Results along with the Unaudited Standalone Financial Results will be available on Company's website www.nelco.in

The Company will publish the Unaudited Consolidated Financial Results in the prescribed format.

Please take the aforesaid on record.

Thanking you

Yours faithfully,
NELCO Limited



Girish V. Kirkinde
Company Secretary & Head legal

Encl: As above.

Nelco Limited, EL-6, Electronics Zone, MIDC, Mahape,
Navi Mumbai - 400 710, India. Tel: +91 22 6791 8728, 6739 9100
Fax: +91 22 6791 8787 Web: www.nelco.in

NELCO LIMITED

REGD. OFFICE :- EL-6, TTC INDUSTRIAL AREA, MIDC, ELECTRONIC ZONE, MAHAPE, NAVI MUMBAI - 400 710, CIN: L32200MH1940PLC003164

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2021

(Rs. In Lakhs)

Sr.No.	Particulars	3 Months ended 31.12.2021	Preceding 3 Months ended 30.09.2021	Corresponding 3 Months ended 31.12.2020	9 Months ended 31.12.2021	9 Months ended 31.12.2020	Previous year ended 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Income from Operations (Refer note 5)	7,206	6,122	5,855	18,838	16,129	22,612
	b) Other Income	144	24	29	320	201	284
	Total Income (a+b)	7,350	6,146	5,884	19,158	16,330	22,896
2	Expenses						
	a) Purchase of stock- in-trade	1,858	593	793	3,253	1,960	2,889
	b) Changes in Inventories of stock-in-trade	(153)	229	112	(261)	(257)	(86)
	c) Operating expenses	2,419	2,403	2,174	7,062	6,775	8,948
	d) Employee Benefits Expense	819	844	812	2,539	2,465	3,411
	e) Finance Cost	207	166	222	555	761	953
	f) Depreciation and amortization expense	640	552	555	1,762	1,641	2,230
	g) Other expenses (Refer note 4)	835	905	816	2,456	2,027	2,963
	Total Expenses	6,625	5,692	5,484	17,366	15,372	21,308
3	Profit before exceptional item and tax (1-2)	725	454	400	1,792	958	1,588
4	Tax expense						
	a) Current Tax (Refer note 3)	135	154	196	505	304	597
	b) Deferred Tax (net) (Refer note 3)	64	(40)	(178)	(18)	(134)	(245)
5	Net Profit for the period/year (3-4)	526	340	382	1,305	788	1,236
6	Other Comprehensive Income/(expenses)						
	Items that will not be reclassified to Profit or Loss:						
	Remeasurement of post employment benefit obligations (net of tax)	4	1	7	(59)	10	28
7	Total Comprehensive Income for the period/year (5+6)	530	341	389	1,246	798	1,264
8	Paid up equity share capital (face value Rs.10/- each)	2,282	2,282	2,282	2,282	2,282	2,282
9	Other Equity						5,319
10	Earnings Per Share (Basic and Diluted) (Face value Rs. 10/-each) (not annualised)	2.30	1.49	1.67	5.72	3.45	5.42
11	Dividend Per Share (Par Value Rs 10 each)						
	Final Dividend on Equity Shares (in Rs)	-	-	-	1.20	1.20	1.20
	Total Equity Dividend percentage (%)	-	-	-	12	12	12



Notes :-

- 1 (A) The Company vide its letter dated September 1, 2017 informed the stock exchange about the approval of the Board of Directors to
- (i) transfer by way of slump sale on a going concern basis, for a lump sum consideration to its wholly owned subsidiary, Nelco Network Products Ltd (NNPL) of the following :
 - (a) Integrated Security and Surveillance Solution ('ISSS') business and
 - (b) Very Small Aperture Terminals ("VSAT") hardware business and allied services consisting of network management, project management, infrastructure services, turnkey solutions for satellite communication systems, and co-location services to customers other than Tatnet Services Ltd (TNSL); and
 - (ii) the amalgamation of TNSL with the Company, through a composite scheme of Arrangement and Amalgamation (Proposed Scheme).

(B) The Proposed Scheme has been approved by National Company Law Tribunal ('NCLT') on November 2, 2018. During the quarter ended June 2021 the Company has received approval from Department of Telecommunications (DoT) on June 9, 2021. The scheme is effective from appointment date i.e. April 1, 2017. Since, the above reorganisation is between the Company (holding company) and its two wholly owned subsidiaries, this has no implication on consolidated financial results of the Company along with its wholly owned subsidiaries.

(Rs. In Lakhs)

2	Standalone Financial results	3 Months ended 31.12.2021	Preceding 3 Months ended 30.09.2021	Corresponding 3 Months ended 31.12.2020	9 Months ended 31.12.2021	9 Months ended 31.12.2020	Previous year ended 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income from Continuing Operations	3,652	3,328	3,110	10,395	9,655	13,112
	Profit before Tax- Continuing and Discontinued Operations	364	10	396	933	952	1,579
	Profit after Tax- Continuing and Discontinued Operations	256	7	379	661	782	1,227
	Total Comprehensive Income- Continuing and Discontinued Operations	259	(6)	386	587	792	1,255

- 3 As mentioned in Note 1 above, the Group Companies are in the process of finalising revised tax accounts and returns from April 1, 2017 till March 31, 2021 and upon finalisation of the same, any tax impact pursuant to the above will be accounted. Group believes that there will be no material impact on account of tax provisions related to revised tax accounts and returns.
- 4 During the quarter ended September 30, 2021, the Group has made provision aggregating to Rs 162 Lakhs pertaining to earlier years towards legal dispute and interest liability related to statutory dues.
- 5 During the quarter ended September 30, 2021, the Group has recognised revenue of Rs 186 Lakhs pertaining to earlier years based on certainty of collection during the quarter.
- 6 Based on evaluation of key financial parameters, the Company believes that it operates in only one reportable segment i.e. Network Systems and accordingly the financial results are reported as single reportable segment.
- 7 As a part of transition to Goods Services Tax (GST) in June 2017, the Company carried forward the Cenvat/Service tax/Sales tax input credit balance of Rs 31 Lakhs as on December 31, 2021 for future set-off against GST payable. However, due to technical glitch on the GSTN portal, the Company could not file the Tran 1 Form within the prescribed period including the extended filing period. A writ petition filed by the Company in the Hon'ble High Court of Bombay for allowing the carry forward of the input credit balances was dismissed vide its order dated March 20,2020. Thereby the petition and the claim of the Company of Rs. 31 Lakhs was disallowed. The Company has filed Special Leave Petition in Hon'ble Supreme Court and which is admitted by Supreme Court. Similar writ petition filed by subsidiary which merged with the Company for claim of Rs. 85 Lakhs with Hon'ble High Court of Bombay is pending for hearing. In view of the multiple judgements by various High Courts in India on this matter which supports the Company's claim and based on the advice received from independent legal counsel, the Company expects to recover this input credit balance. In view of this, no provision has been made in the books of account against the recoverability of these balances.



- 8 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 9 Previous period / year figures have been re-grouped or reclassified, to conform to such current period's classification.
- 10 The Unaudited Standalone and Consolidated financial results for the quarter ended December 31, 2021, of the Company are available on the Company's website 'www.nelco.in', Bombay Stock Exchange's website "www.bseindia.com" and National Stock Exchange's website "www.nseindia.com" .
- 11 The above results have been prepared in accordance with Indian Accounting Standards ('IND AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting standard) Rules, 2015 and have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on January 19, 2022.



Place :- Mumbai
Date :- January 19, 2022

For Nelco Limited

R.R.Bhinge

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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 Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Nelco Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Nelco Limited (the "Holding Company" or "the Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2021 and year to date from April 1, 2021 to December 31, 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the subsidiary Nelco Network Products Limited.
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, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

6. We draw your attention to Note 7 to the consolidated financial results regarding the Company's claim to carry forward of input tax credit balances availed under the CENVAT/ Service Tax/ Sales Tax act, upon transition to The Goods and Services Tax Act (GST) and the Company's claim to set-off such input tax credit availed against GST payable. The Company based on external legal advice obtained has filed a petition with courts in this regard.

Our conclusion is not modified in respect of this matter.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

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per Vineet Kedia
Partner

Membership No.: 212230

UDIN: 22212230AAAAAC4220



Place: Mumbai

Date: January 19, 2022

NELCO LIMITED

REGD. OFFICE :- EL-6, TTC INDUSTRIAL AREA, MIDC, ELECTRONIC ZONE, MAHAPE, NAVI MUMBAI - 400 710, CIN: L32200MH1940PLC003164

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2021

(Rs in Lakhs)

Sr.No.	Particulars	3 Months ended 31.12.2021	Preceding 3 Months ended 30.09.2021	Corresponding 3 Months ended 31.12.2020	9 Months ended 31.12.2021	9 Months ended 31.12.2020	Previous Year ended 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited (Refer note 1)
A	Continuing Operations						
1	Income						
	a) Income from Operations	3,652	3,328	3,110	10,395	9,655	13,112
	b) Other Income	45	11	(6)	194	74	152
	Total Income (a+b)	3,697	3,339	3,104	10,589	9,729	13,264
2	Expenses						
	a) Cost of materials consumed	29	-	-	29	-	-
	b) Operating expenses	2,067	1,993	1,760	5,970	5,528	7,314
	c) Employee Benefits Expense	511	533	464	1,598	1,369	1,899
	d) Finance Cost	87	43	94	191	362	438
	e) Depreciation and amortization expense	231	212	209	656	608	809
	f) Other expenses (Refer note 4)	408	548	396	1,328	1,133	1,555
	Total Expenses	3,333	3,329	2,923	9,772	9,000	12,015
3	Profit before tax from continuing operations (1-2)	364	10	181	817	729	1,249
4	Tax expense						
	a) Current Tax (Refer note 3)	126	6	69	272	224	346
	b) Deferred Tax (Refer note 2 and 3)	(18)	(3)	(129)	(29)	(134)	(21)
5	Net Profit from Continuing Operations (3-4)	256	7	241	574	639	924
B	Discontinued Operations (Refer note 1)						
6	Profit before tax from discontinued operations	-	-	215	116	223	330
7	Tax Expense of discontinued operations						
	a) Current Tax	-	-	77	55	80	251
	b) Deferred Tax (Refer note 2)	-	-	-	(26)	-	(224)
8	Net Profit from Discontinued Operations (6-7)	-	-	138	87	143	303
9	Net Profit for the period/year (5+8)	256	7	379	661	782	1,227
10	Other Comprehensive Income/(expenses)						
	Items that will not be reclassified to Profit or Loss- Continuing Operations (net of tax)	3	(13)	3	(82)	6	13
	Items that will not be reclassified to Profit or Loss- Discontinued Operations (net of tax)	-	-	4	8	4	15
	Other Comprehensive Income/(expenses)	3	(13)	7	(74)	10	28
11	Total Comprehensive Income for the period/ year (9+10)	259	(6)	386	587	792	1,255
12	Paid up equity share capital (face value Rs.10/- each)	2282	2282	2282	2282	2282	2,282
13	Other Equity						5,394
14	Earnings Per Share (Basic and Diluted) (Face Value Rs. 10/-each) (not annualised)						
	From Continuing Operations	1.12	0.03	1.06	2.52	2.80	4.05
	From Discontinued Operations	-	-	0.60	0.38	0.63	1.33
	From Continuing and Discontinued Operations	1.12	0.03	1.66	2.90	3.43	5.38
15	Dividend Per Share (Par Value Rs 10 each)						
	Final Dividend on Equity Shares (in Rs)	-	1.20	-	1.20	1.20	1.20
	Total Equity Dividend percentage (%)	-	12	-	12	12	12



Notes :-

- 1 (A) The Company vide its letter dated September 1, 2017 informed the stock exchange about the approval of the Board of Directors to
- (i) transfer by way of slump sale on a going concern basis, for a lump sum consideration to its wholly owned subsidiary, Nelco Network Products Ltd (NNPL) of the following :
 - (a) Integrated Security and Surveillance Solution ("ISSS") business and
 - (b) Very Small Aperture Terminals ("VSAT") hardware business and allied services consisting of network management, project management, infrastructure services, turnkey solutions for satellite communication systems, and co-location services to customers other than Tatanet Services Ltd (TNSL); and
 - (ii) the amalgamation of TNSL with the Company, through a composite scheme of Arrangement and Amalgamation (Proposed Scheme).
- (B) The Proposed Scheme has been approved by National Company Law Tribunal ('NCLT') on November 2, 2018. During the quarter ended June 2021 the Company has received approval from Department of Telecommunications (DoT) on June 9, 2021 on Proposed Scheme. The scheme is effective from appointment date i.e. April 1, 2017. Pursuant to approval, the Proposed Scheme has been accounted for as follows:
- Discontinued operations has been transferred to NNPL in accordance with IND AS 105. Considering the materiality and convenience reason, demerger impact is given from June 1, 2021; and
 - TNSL merger has been accounted in accordance with Appendix C of IND AS 103 "Business Combination" and accordingly, results of all the previous periods have been restated by including results of the Transferor Company from the beginning of the previous year i.e. April 1, 2020.

(C) Details of discontinued operations

Particulars	3 Months ended	Preceding 3 Months	Corresponding 3	9 Months ended	9 Months ended	(Rs in Lakhs)
	31.12.2021	ended 30.09.2021	Months ended	31.12.2021	31.12.2020	Previous Year
	Unaudited	Unaudited	31.12.2020	Unaudited	Unaudited	ended 31.03.2021
	(Refer note above)	(Refer note above)	Unaudited	Unaudited	Unaudited	Audited
Income from Operations including other income	-	-	2781	1,419	6,615	9,657
Expenses	-	-	2566	1,303	6,392	9,327
Profit before Tax	-	-	215	116	223	330
Tax Expense	-	-	-	-	-	-
a) Current Tax	-	-	77	55	80	251
b) Deferred Tax	-	-	-	-26	-	(224)

- 2 Deferred tax credit has been reclassified from continued operations to discontinued operations during the quarter and year ended March 31, 2021. Deferred tax pertaining to discontinued operations has been recognised under tax expense of discontinued operations.
- 3 As mentioned in Note 1 above, the Company is in the process of finalising revised tax accounts and returns from April 1, 2017 till March 31, 2021 and upon finalisation of the same, any tax impact pursuant to the above will be accounted. Company believes that there will be no material impact on account of revised tax provisions related to revised tax accounts and returns.
- 4 During the quarter ended September 30, 2021, the Company has made provision aggregating to Rs 162 Lakhs pertaining to earlier years towards legal dispute and interest liability related to statutory dues.
- 5 As a part of transition to Goods Services Tax (GST) in June 2017, the Company carried forward the Cenvat/Service tax/Sales tax input credit balance of Rs 31 Lakhs as on December 31, 2021 for future set-off against GST payable. However, due to technical glitch on the GSTN portal, the Company could not file the Tran 1 Form within the prescribed period including the extended filing period. A writ petition filed by the Company in the Hon'ble High Court of Bombay for allowing the carry forward of the input credit balances was dismissed vide its order dated March 20, 2020. Thereby the petition and the claim of the Company of Rs. 31 Lakhs was disallowed. The Company has filed Special Leave Petition in Hon'ble Supreme Court and which is admitted by Supreme Court. Similar writ petition filed by subsidiary which merged with the Company for claim of Rs. 85 Lakhs with Hon'ble High Court of Bombay is pending for hearing. In view of the multiple judgements by various High Courts in India on this matter which supports the Company's claim and based on the advice received from independent legal counsel, the Company expects to recover this input credit balance. In view of this, no provision has been made in the books of account against the recoverability of these balances.



- 6 Based on evaluation of key financial parameters, the Company believes that it operates in only one reportable segment i.e. Network Systems and accordingly the financial results are reported as single reportable segment.
- 7 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 8 As stated in note 1, previous period / year figures have been re-grouped or reclassified, to conform to such current period's classification.
- 9 The above results have been prepared in accordance with Indian Accounting Standards ('IND AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting standard) Rules, 2015 and have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on January 19, 2022.



Place :- Mumbai
Date :- January 19, 2022

For Nelco Limited
R.R.Bhinge

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Chairman
DIN :- 00036557



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 Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Nelco Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Nelco Limited (the "Company") for the quarter ended December 31, 2021 and year to date from April 1, 2021 to December 31, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

5. We draw your attention to Note 5 to the standalone financial results regarding the Company's claim to carry forward of input tax credit balances availed under the CENVAT/ Service Tax/ Sales Tax act, upon transition to The Goods and Services Tax Act (GST) and the Company's claim to set-off such input tax credit availed against GST payable. The Company, based on external legal advice obtained, has filed a petition with courts in this regard.

Our conclusion is not modified in respect of this matter

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

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per Vineet Kedia
Partner

Membership No.: 212230

UDIN: 22212230AAAAAB4188



Place: Mumbai

Date: January 19, 2022