

**Provincial Finance and Leasing Co. Private Limited**  
34<sup>th</sup> Floor, Sunshine Towers, Senapati Bapat Marg, Dadar (w) Mumbai-400 013  
CIN: U65923MH1993PTC075162  
Email: [info@alt-alpha.com](mailto:info@alt-alpha.com) (B) +91 22 6145 8900

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May 30, 2022

To,  
The Manager  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, Plot C/1,  
G Block, Bandra-Kurla Complex  
Mumbai - 400051

ISIN: INE0L6807013  
Symbol: PFLP25

Sub: Submission of the Audited Financial Results for the financial year ended March 31, 2022, pursuant to the Regulation 52 and 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulations)

Dear Sir/ Madam,

With reference to the captioned subject, we enclose the following:

- a) Audited Financial Results of the Company for the Financial Year ended March 31, 2022 (the Results) duly approved by the Board of Directors of the Company at the Board Meeting held on May 30, 2022;
- b) Independent Auditors Report on the aforesaid Results issued by M/s Ambavat Jain & Associates LLP, Chartered Accountants, the Auditors of the Company, giving unmodified opinion; and
- c) information pursuant to Regulation 52(4), Regulation 52(7) read with SEBI Circular SEBI/HO/DDHS/08/2020 dated January 17, 2020, and Regulation 54 of the Regulations;

Kindly take the same on record.

For Provincial Finance and Leasing Co Private Limited

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**Shreyans Mehta**  
Director  
DIN: 06756771

**Independent Auditors' Report on the audit of the annual financial results pursuant to Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To,  
The Board of Directors  
Provincial Leasing and Finance Company Private Limited**

**Opinion**

We have audited the accompanying Statement of Annual Financial Results of PROVINCIAL LEASING AND FINANCE COMPANY PRIVATE LIMITED (the "Company"), for the quarter and the year ended March 31, 2022 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the Statement:

- i. is presented in accordance with requirements of Regulation 33 of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2022.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

**Management's Responsibilities for the Financial Results**

These annual financial results have been prepared on the basis of the audited annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant

to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors 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 Company'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 results 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

We report that the figures for the quarter ended March 31, 2022 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2022 and the published unaudited year-to-date figures up to December 31, 2021 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of above matter.

**For Ambavat Jain & Associates LLP**

Chartered Accountants

Firm's Registration No: 109681W

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**Atul Ambavat**

Partner

Membership No.: 113731

Place: Mumbai

Date: 30<sup>th</sup> May, 2022

UDIN: 22113731AJXALM1715

**Provincial Finance and Leasing Co. Private Limited**  
34th Floor, Sunshine Towers, Senapati Bapat Marg, Dadar (w) Mumbai-400 013  
CIN: U65923MH1993PTC075162

**Statement of Financial Results for the quarter and year ended 31 March 2022**

Particulars	Amount (In. lakhs)				
	Quarter Ended			Year Ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Un-audited	Un-audited	Un-audited	Audited	Audited
<b>I. Revenue from operations</b>					
Interest Income	99.23	10.73	21.55	127.97	43.11
Net gain on sale of Financial Instrument	44.99	-	-	44.99	-
Net gain on fair value changes	18.55	-	-	18.55	-
<b>Total Revenue from operations</b>	<b>162.77</b>	<b>10.73</b>	<b>21.55</b>	<b>191.51</b>	<b>43.11</b>
<b>II. Other Income</b>	<b>0.18</b>	<b>-</b>	<b>-</b>	<b>0.18</b>	<b>-</b>
<b>III. Total Income ( I + II)</b>	<b>162.95</b>	<b>10.73</b>	<b>21.55</b>	<b>191.69</b>	<b>43.11</b>
<b>Expenses</b>					
Finance Costs	73.72	-	-	73.72	-
Employee Benefits Expenses	26.28	2.87	3.03	39.11	18.73
Other expenses	71.10	3.49	20.84	73.39	17.09
<b>Total Expenses</b>	<b>171.10</b>	<b>6.36</b>	<b>23.87</b>	<b>186.22</b>	<b>35.82</b>
<b>Profit/(Loss) before tax</b>	<b>(8.16)</b>	<b>4.37</b>	<b>(2.32)</b>	<b>5.47</b>	<b>7.29</b>
Current Tax	(2.05)	1.10	(0.58)	0.54	1.94
Deferred Tax	-	-	-	0.84	(0.20)
<b>Total Tax expense</b>	<b>(2.05)</b>	<b>1.10</b>	<b>(0.58)</b>	<b>1.38</b>	<b>1.74</b>
<b>Profit/(loss) after tax</b>	<b>(6.11)</b>	<b>3.27</b>	<b>(1.74)</b>	<b>4.09</b>	<b>5.55</b>
<b>Other Comprehensive Income</b>					
Items that will not be reclassified to profit or loss					
Fair valuation on Equity instrument	(123.17)	-	-	(123.17)	-
Remeasurement of the net defined benefit obligation gain / (loss)	(2.59)	-	-	(2.59)	0.08
Income tax relating to items that will not be reclassified to profit or loss	13.46	-	-	13.46	(0.02)
<b>Other Comprehensive Income</b>	<b>(112.30)</b>	<b>-</b>	<b>-</b>	<b>(112.30)</b>	<b>0.06</b>
<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(118.41)</b>	<b>-</b>	<b>-</b>	<b>(108.21)</b>	<b>5.61</b>
<b>Paid up Equity share Capital (Face value INR 10 each )</b>	<b>1,343.64</b>	<b>313.64</b>	<b>313.64</b>	<b>1,343.64</b>	<b>313.64</b>
<b>Other Equity</b>	<b>19,457.27</b>	<b>121.18</b>	<b>107.54</b>	<b>19,457.27</b>	<b>107.54</b>
<b>Earnings per equity share (for continuing operations)</b>					
Basic (Rs.)	(0.19)	0.10	(0.06)	0.13	0.18
Diluted (Rs.)	(0.15)	0.10	(0.06)	0.10	0.18

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For Provincial Finance and Leasing Co Private Limited  
Shreyans Mehta  
DIN : 06756771

**Provincial Finance and Leasing Co. Private Limited**  
34<sup>th</sup> Floor, Sunshine Towers, Senapati Bapat Marg, Dadar (w) Mumbai-400 013  
CIN: U65923MH1993PTC075162

**Standalone Statement of Assets and Liabilities**

Amount (in. lakhs)

Particulars	Amount (in. lakhs)	
	As at 31st March 2022	As at 31st March 2021
	Audited	Audited
<b>ASSETS</b>		
<b>I. Financial Assets</b>		
Cash and cash equivalents		
Bank Balance other than (a) above	20,197.58	52.48
Derivative financial instruments	-	-
Receivables	-	-
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
Loans	-	-
Investments	4,545.53	380.75
Other Financial assets	47,465.01	-
<b>Total (I)</b>	<b>20,047.29</b>	<b>-</b>
	<b>92,255.41</b>	<b>433.23</b>
<b>II. Non-financial Assets</b>		
Inventories		
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	11.14	1.83
Property, Plant and Equipment	12.80	0.18
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets	-	-
<b>Total (II)</b>	<b>1.01</b>	<b>2.35</b>
	<b>24.95</b>	<b>4.37</b>
<b>Total Assets (I + II)</b>	<b>92,280.36</b>	<b>437.60</b>
<b>LIABILITIES AND EQUITY</b>		
<b>I. Financial Liabilities</b>		
Derivative financial instruments		
Payables	2.06	-
(I) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4.21	0.94
(II) Other Payables	10.68	3.41
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Debt Securities	-	-
Subordinated Liabilities	68,045.86	-
Other financial liabilities	3,400.00	-
<b>Total (I)</b>	<b>9.08</b>	<b>11.11</b>
	<b>71,471.89</b>	<b>15.46</b>
Non-Financial Liabilities		
Provisions		
Other non-financial liabilities	2.61	-
<b>Total (II)</b>	<b>4.96</b>	<b>0.96</b>
	<b>7.57</b>	<b>0.96</b>
<b>EQUITY</b>		
Equity Share capital		
Other Equity	1,343.64	313.64
<b>Total (III)</b>	<b>19,457.26</b>	<b>107.54</b>
	<b>20,800.90</b>	<b>421.18</b>
<b>Total Liabilities and Equity (I + II+ III)</b>	<b>92,280.36</b>	<b>437.60</b>

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For Provincial Finance and Leasing Co Private Limited  
Shreyans Mehta  
DIN : 06756771

**Provincial Finance and Leasing Co. Private Limited**  
 34<sup>th</sup> Floor, Sunshine Towers, Senapati Bapat Marg, Dadar (w) Mumbai-400 013  
 CIN: U65923MH1993PTC075162

**Standalone Statement of Cash Flows**

Particulars	Amount (in. lakhs)	
	For the year ended 31st March, 2022 Audited	For the year ended 31st March, 2021 Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	-	-
	5.47	7.28
Adjustments for:	-	-
Interest Income	-	-
Interest Expenses	(127.97)	(43.11)
Provision for Standard Assets	73.72	-
Net gain on Fair Value Change	17.30	-
(Profit)/Loss on sale of Investments (Net)	(18.55)	-
<b>Operating Profit/(Loss) before changes in working capital</b>	<b>(44.99)</b>	<b>-</b>
	<b>(95.02)</b>	<b>(35.83)</b>
Adjustment for (Increase)/Decrease in Operating Assets	-	-
Adjustments for other non financial assets	-	-
Adjustments for other financial assets	1.34	(0.44)
	(47.29)	0.01
Adjustment for Increase/(Decrease) in Operating Liabilities	-	-
Adjustments for increase (decrease) in trade payables	-	-
Adjustments for provisions	10.54	(5.91)
Adjustments for other financial liabilities	0.02	0.02
Adjustments for other non financial liabilities	(9.90)	9.31
<b>Cash flow from operations after changes in working capital</b>	<b>4.00</b>	<b>(0.90)</b>
Net Direct Taxes (Paid)/Refunded	(136.31)	(33.74)
<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>(9.85)</b>	<b>(3.27)</b>
	<b>(146.16)</b>	<b>(37.01)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net Sale / (Purchase) of investment	-	-
Margin given	(47,518.44)	-
Loan Given	(20,000.00)	-
Proceeds from Loan	(4,500.00)	(100.06)
Interest received	381.46	-
<b>Net Cash Flow from/(used in) Investing Activities</b>	<b>60.29</b>	<b>43.11</b>
	<b>(71,576.69)</b>	<b>(56.95)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuing shares (Including security premium net off issue expense)	-	-
Proceeds from Debt Securities (Including Debenture Premium)	10,290.94	-
Proceeds from Subordinated Liabilities	78,177.00	-
	3,400.00	-
<b>Net Cash Flow from/(used in) Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>91,867.94</b>	<b>-</b>
Cash & Cash Equivalents at beginning of period	20,145.09	(93.96)
<b>Cash and Cash Equivalents at end of period</b>	<b>52.48</b>	<b>146.43</b>
	<b>20,197.57</b>	<b>52.47</b>

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CIN: U65923MH1993PTC075162

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1. The above standalone financial results have been reviewed, recommended and approved by the Board of Directors of the Company at its meeting held on May 30, 2022. The Statutory Auditors of the Company have issued audit report with unmodified conclusion and opinion.
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. During the quarter ended March 31, 2022, the Company has issued 1,03,00,000 equity shares (previous quarter: nil) having face value of INR 10/- each.
4. The Company's main business is Financing and Investing activities. All activities are carried out within India. As such there are no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on "Operating Segments".
5. The Secured Non-Convertible Debentures are secured by way of the proceeds received by the Company upon its issue and all the investments made by the Company using such proceeds as per the terms of the offer document.
6. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as **Annexure 1**.
7. The figures for the quarter ended March 31, 2022, and quarter ended March 31, 2021, are the balancing figures between audited figures in respect of the year ended March 31, 2022, and March 31, 2021, and the unaudited figures of nine months ended December 31, 2021, and December 31, 2020, respectively. The figures for the quarter ended December 31, 2021, are the balancing figure between unaudited figures in respect of the nine months ended December 31, 2021, and the unaudited figures of the half year ended September 30, 2021.
8. Previous period/year figures have been regrouped/ reclassified to make them comparable with those of current period.

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**Provincial Finance and Leasing Co Private Limited**  
**Annexure 1**

(i) Pursuant to Regulation 52(7) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that issue proceeds of Non-Convertible Debentures (NCDs) issued by the Company and outstanding as on March 31, 2022 are being utilised as per the objects stated in the offer document. Further, we also confirm that there have been no deviations in the use of proceeds of issue of NCDs from the objects stated in the offer document.

(ii) Pursuant to Regulation 54 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we would like to state that all secured & redeemable debt securities issued by the Company and outstanding as on March 31, 2022 are fully secured by way of the proceeds received by the Company upon its issue and all the investments made by the Company using such proceeds as per the terms of the offer document

Disclosure in compliance with Regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements, 2015 for the year ended March 31, 2022.

Sr No	Particulars	Amt (in. lakhs)	
			Ratios
1	Debt - Equity Ratio		3.43
2	Debt Service Coverage Ratio		Not Applicable
3	Interest Service Coverage Ratio		Not Applicable
4	Outstanding Redeemable Preference Shares (Quantity)		Nil
5	Outstanding Redeemable Preference share in Crores		Nil
6	Capital redemption reserve in Crores		Not Applicable
7	Debenture redemption reserve in Crores)		Not Applicable
8	Net worth ( in lakhs)		20,800.91
9	Net profit after tax in lakhs) (Before Minority)		4.09
10	Earning per share: (in )		
	a) Basic		0.13
	b) Diluted		0.10
11	Current Ratio		Not Applicable
12	Long term debt to working capital		Not Applicable
13	Bad debts to Accounts receivable ratio		Not Applicable
14	Current Liability Ratio		Not Applicable
15	Total Debts to Total Assets Ratio		0.77
16	Debtor Turnover Ratio		Not Applicable
17	Inventory Turnover Ratio		Not Applicable
18	Operating Margin		Not Applicable
19	Net Profit Margin		0.02
20	Sector Specific Ratio		
	a) GNPA %		Nil
	b) NNPA %		Nil
	c) Overall Provision		Nil

**Notes:**

- 1) Debt-equity ratio = Total Borrowings/Total Equity
- 2) Networth means share capital plus reserves less miscellaneous expenditure to the extent not written off.
- 3) The Company is registered under the Reserve Bank of India Act, 1934 as Non-Banking Financial Company, hence these ratios are generally not applicable.
- 4) Total debts to total assets = Total Borrowings/Total Assets
- 5) Net profit margin = Net profit after Tax/Total Income
- 6) Overall Provision coverage = Total ECL Provision (Including Interest)/Gross Non Performing Advances (GNPA)

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STATEMENT OF DEVIATION OR VARIATION	
Name of listed entity	Provincial Finance and Leasing Co Private Limited
Mode of Fund Raising	Private Placement
Type of instrument	Non-Convertible Debentures
Date of Raising Funds	25th March 2022
Amount Raised	781.77 Crs (including premium)
Report filed for quarter ended	31-Mar-22
Is there a Deviation/ Variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not applicable
If yes, details of the approval so required?	Not applicable
Date of approval	Not applicable
Explanation for the Deviation/ Variation	Not applicable
Comments of the audit committee after review	Not applicable
Comments of the auditors, if any	Not applicable
Objects for which funds have been raised and where there has been a deviation, in the following	Not applicable

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