

CIN : L67190GA1993PLC001327

To  
**Corporate Relations Department**  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Fort, Mumbai-400 001

Dear Sir,

**Company Scrip ID / Code: PHOENIXTN / 537839**

**Re: Outcome of the Board Meeting**

With reference to the above cited subject, we would like to inform you that a Board Meeting of the Company was held today on **Monday, 30<sup>th</sup> May, 2022 at 04:00 PM**

The Board of Directors of the Company at its meeting, inter alia, has approved the following matters:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, approved the Audited financial results of the Company for the Quarter and year ended 31<sup>st</sup> March, 2022 (Copy of the Financial Result along with audited report and declaration regarding unmodified opinion enclosed herewith).
2. Appointment of M/s. Kothari H & Associates as Secretarial Auditor of the company for the financial year 2022-2023. **(Brief Profile attached Annexure A)**

The Meeting of the Board of Director commenced on **04:00 PM** and concluded on at **07 : 48 PM**.

Kindly take the same on record.

Thanking you,

**Yours' faithfully**

**For Phoenix Township Limited**

  
**Samit Hede**  
**Managing Director**  
**DIN: 1411689**

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

Corp. Office : Hede House,  
2nd Floor., 14, BEST Marg,  
Colaba, Mumbai - 400 001.  
Tel. : ( 91-22 ) - 6159 0900  
2283 1312, 2283 1325.  
Fax : ( 91-22 ) - 2202 8212  
customerservice@hbgingdia.com

Phoenix Park Inn Resort,  
Sequeira Vado, Candolim,  
Goa - 403515  
Tel. : (91-832) 6533 333  
Fax : (91-832) 6633 222  
ppi@sarovarhotals.com

Dr. Malbaro House,  
Rua Ismael Gracias,  
Post Office Box No. 181,  
Panaji, Goa - 403 101  
Tel.: (91-832) - 2228 217  
Fax : (91-832) - 6641 261  
E-mail : hbgoa@yahoo.co.in

REGD. OFF. : Durga Bhavan,  
Hede Centre, Tonca,  
Panaji, Goa - 403 001  
Tel. : (91-832) - 6642 724/6453 265  
Fax : (91-832) - 2461 394



**MEMBER**  
**HEDE BUSINESS GROUP**

Annexure A

**BRIEF PROFILE OF M/s. Kothari H. & Associates**

<b>SECRETARIAL AUDITOR OF COMPANY</b>	
Name of the firm	Kothari H. & Associates
Address	208, 2 <sup>nd</sup> Floor BSE Building, Dalal Street, Fort, Mumbai – 400 001
Appointment	For the financial year 2022-2023 (April 1, 2022 to March 31, 2023)
Qualification	Company Secretary
Membership of Institute	ICSI
Brief profile	CS. Hitesh Kothari, F.C.S., IP, L.L.B. B. Com, Company Secretary in practice, is a Partner of M/s KOTHARI H. & ASSOCIATES been engaged in rendering of Secretarial & Legal Services and Insolvency matter. The firm was started in the year 2003, Kothari H. & Associates (KHA) was initially set up by Mr. Hitesh Kothari, Company Secretary in the year 2003 as a Proprietorship firm. He worked as an associate with various firms and performed continuously for the continuing progress. The firm has then progressed under the incredible knowledge and guidance of the seniors and achieved milestones one after another and continued progressing. In 2015, KHA converted into a Partnership firm and Ms. Sonam Jain, Company Secretary was appointed as a Partner of the firm.



*Handwritten signature or initials.*



# Phoenix™ Township LIMITED

CIN : L67190GA1993PLC001327

To  
Corporate Relations Department  
BSE Limited  
P. J. Towers, Dalal Street,  
Fort, Mumbai-400 001

Scrip Code: 537839

Dear Sirs/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI  
(Listing Obligation and Disclosure Requirements) Regulations,  
2015**

### DECLARATION

We hereby declare that the Statutory Auditor M/s. Chaturvedi Sohan & Co. Chartered Accountants (**Firm Regn No. 118424W**) have issued the Auditors' Report with unmodified Opinion on Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2022.

The above declaration is made in pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

Kindly take this declaration on your records.

Thanking you,

Yours' faithfully  
For Phoenix Township Limited

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Samit Hede  
Managing Director  
DIN: 1411689

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



MEMBER  
HEDE BUSINESS GROUP



## PHOENIX TOWNSHIP LIMITED

CIN-L67190GA1993PLC001327

Regd. Durga Bhavan, Hede Center, Tonca, Panji-403 001. Goa.

Corp Office: Balaji Bhavan, 2nd Floor, 14, BEST Marg, Colaba, Mumbai-400 001.

## AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2022

Sr. No.	Particulars	(Rs. In Lacs except Earning Per Share)				
		3 Months Ended 31.03.2022	Preceding 3 months ended 31.12.2021	Corresponding 3 months ended 31.03.2021	Current Year Ended 31.03.2022	Previous Year Ended 31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income</b>					
	(a) Revenue from operations	516.583	715.476	537.124	1,587.880	933.057
	(b) Other Operating Income	4.609	7.287	45.467	20.326	46.388
2	Other income	-	-	-	-	-
3	<b>Total Income (a + b)</b>	<b>521.192</b>	<b>722.763</b>	<b>582.591</b>	<b>1,608.206</b>	<b>979.445</b>
4	<b>Expenses</b>					
	(a) Increase/decrease in stock in trade and work in progress	-	-	-	-	-
	(b) Cost of operations	170.706	164.707	151.804	458.884	270.889
	(c) Purchase of traded goods	-	-	-	-	-
	(d) Employee cost	110.359	95.572	85.605	334.806	209.877
	(e) Finance cost	18.578	20.252	28.349	74.977	80.331
	(f) Depreciation	32.727	65.357	13.287	225.062	249.482
	(g) Other expenditure	155.134	145.165	168.114	457.892	332.815
5	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>487.505</b>	<b>491.053</b>	<b>447.158</b>	<b>1,551.619</b>	<b>1,143.394</b>
6	Profit/(loss) before Exceptional Items and tax (3-5)	<b>33.687</b>	<b>231.709</b>	<b>135.433</b>	<b>56.587</b>	<b>(163.949)</b>
7	(a) Exceptional items	-	-	-	-	-
	(b) Prior Period Expenses	-	-	-	-	-
8	Profit/(loss) before Extra Ordinary items and tax (6-7)	<b>33.687</b>	<b>231.709</b>	<b>135.433</b>	<b>56.587</b>	<b>(163.949)</b>
9	<b>Tax expense:</b>					
	(1) Current tax	5.251	5.954	-	11.205	-
	(2) Deferred tax	(23.149)	39.875	(2.550)	16.726	21.080
10	Net Profit/loss from Ordinary Activities after tax (8-9)	<b>51.585</b>	<b>185.881</b>	<b>137.983</b>	<b>28.656</b>	<b>(185.029)</b>
11	<b>Other Comprehensive Income</b>					
	(i) Items that will not be classified to profit or loss	1.126	-	10.949	1.126	10.949
	(ii) Income Tax relating to items that will not be reclassified	-	-	-	-	-
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-
	(iv) Income Tax relating to items that be reclassified	-	-	-	-	-
	Total Other Comprehensive Income for the period (11)	<b>1.126</b>	<b>-</b>	<b>10.949</b>	<b>1.126</b>	<b>10.949</b>
12	Total Comprehensive Income for the period (10+12)	<b>52.710</b>	<b>185.881</b>	<b>148.932</b>	<b>29.782</b>	<b>(174.080)</b>
13	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	1,398.426	1,398.426	1,398.426	1,398.426	1,398.426
14	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.	52.710	185.881	167.803	197.584	167.803
15	Basic and Diluted Earning Per Share before and after Extraordinary items.	0.369	1.329	0.987	0.205	(1.323)

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held as on 30th May 2022.
- The above Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under sec 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable. These results are prepared as per IND-AS as notified by MCA dated 16.02.2015
- The audit as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 has been completed by the auditors of the company.
- Figures of the quarter/year are rearranged and regrouped whenever necessary for the purpose of comparison. The company has exercised necessary due diligence to ensure that the financial results of these periods provide a true and fair view of its affairs.
- There are no exceptional/extraordinary items during the quarter ended 31st March, 2022
- The Balance of trade payable, trade and other receivables, advances given and received are subject to confirmation and reconciliation. As per Ind AS 109 "Financial Instrument" the company is required to consider "Provision for Expected Credit Loss" on all financial assets on the basis of expected probability of recoverability of such financial instrument.
- The Company has given capital advances of Rs 7.27 Crores to one of the party for purchase of properties of Havellia Island Resort (located at Poovar, Kerala), after payment of advances it has come to know that the said properties for which advance was given is disputed and related case between disputed parties (i.e. seller of the property and party who has disputed the rights of the seller over property sold) is pending in High Court of Kerala, as per the MOU between the company and seller and as per indemnity bond the seller will refund the whole amount to the company if the decision of the court is against seller.
- The above results are also available on the website of the Company "[www.hbgindia.com](http://www.hbgindia.com)"

For and on Behalf of The Board of Directors



Samit Hede  
Managing Director  
DIN-01411699



Place: Mumbai  
Date: 30th May, 2022



PHOENIX TOWNSHIP LIMITED

CIN-L67190GA1993PLC001327

Regd. Durga Bhavan, Hede Centre, Tonca, Panaji-403 001. Goa.

Corp Office: Balaji Bhavan, 2nd Floor, 14, BEST Marg, Colaba, Mumbai-400 001

Statement of Assets and Liabilities 31.03.2022

Sr. No.	PARTICULARS	As at Current year ended 31/03/2022	As at Previous year ended 31/03/2021
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant and Equipments	2,015.418	2,283.394
	(b) Capital Work In Progress	355.351	261.585
	(c) Intangible Assets	123.958	136.250
	(d) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Security Deposits	113.000	113.000
	(iii) Other Financial Assets	136.803	126.594
	(e) Income Tax Assets(Net)	-	-
	(f) Other Non-current assets	1,489.621	1,210.080
	<b>Total Non-Current Assets (I)</b>	<b>4,234.151</b>	<b>4,130.904</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	10.586	10.743
	(b) Financial Assets		
	(i) Investments	0.246	0.246
	(ii) Trade Receivables	1.377	83.290
	(iii) Cash and Cash Equivalents	55.706	54.349
	(iv) Bank Balances other than (iii) above	5.698	9.770
	(v) Security Deposits	-	-
	(vi) Other Financial Assets	-	-
	(c) Other Current Assets	21.161	24.459
	<b>Total Current Assets (II)</b>	<b>94.774</b>	<b>182.857</b>
	<b>TOTAL ASSETS (I+II)</b>	<b>4,328.925</b>	<b>4,313.760</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	2,168.087	2,168.087
	(b) Other Equity	197.584	167.803
	<b>Total Equity (I)</b>	<b>2,365.671</b>	<b>2,335.889</b>
<b>2</b>	<b>Liabilities</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	810.956	909.915
	(ii) Other Financial Liabilities	127.006	127.779
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities(Net)	227.051	210.325
	<b>Total Non-Current Liabilities(A)</b>	<b>1,165.012</b>	<b>1,248.020</b>
<b>B</b>	<b>Current Liabilities</b>		
	(a) Current Financial Liabilities		
	(i) Short Term Borrowings	399.536	360.824
	(ii) Trade Payables	139.550	210.316
	(iii) Security Deposits	-	-
	(b) Provisions	146.816	89.457
	(c) Income Tax Liabilities(Net)	-	-
	(d) Other Current Liabilities	112.340	69.254
	<b>Total Current Liabilities(B)</b>	<b>798.241</b>	<b>729.851</b>
	<b>Total Liabilities(II=A+B)</b>	<b>1,963.254</b>	<b>1,977.871</b>
	<b>TOTAL - EQUITY AND LIABILITIES (I+II)</b>	<b>4,328.925</b>	<b>4,313.760</b>



For and on Behalf of The Board of Directors

*Samit Hede*  
 \_\_\_\_\_  
 Samit Hede  
 Managing Director  
 DIN-01411689

Place: Mumbai  
 Date: 30th May, 2022

**PHOENIX TOWNSHIP LIMITED**  
Statement of Cash flows for the year ended March 31, 2022

(Rs. In Lacs)

Particulars	As at 31.03.2022	As at 31.03.2021
<b>Operating activities</b>		
Net Profit/(Loss) before Tax	56.587	(153.001)
<b>Adjustments to reconcile profit before tax to net cash inflow from operating activities</b>		
Finance Cost	74.977	80.331
Depreciation	225.062	249.482
Unrealised Income on Mutual Fund	-	(0.473)
Provision for Doubtful Debts	30.153	40.411
Interest Income	(0.262)	(0.566)
Loss/ (Profit) on sale of non-current investments	-	(0.220)
Credit Balance Written Back (Net)	1.126	-
	<b>387.642</b>	<b>215.965</b>
<b>Working capital adjustments:-</b>		
(Increase) / Decrease in Inventories	0.158	1.812
(Increase) / Decrease in Other Loans and advances	(10.208)	0.210
(Increase) / Decrease in Other current assets	(276.243)	(115.330)
(Increase) / Decrease in Trade and other Receivables	51.759	76.664
Increase /( Decrease) in Provision	56.585	108.944
Increase /( Decrease) in Trade Payables	(70.766)	(141.648)
Increase/(Decrease) in Other Current Liabilities & Provisions	43.086	(117.015)
	<b>182.013</b>	<b>29.602</b>
Income taxes paid	(11.205)	3.905
<b>Net cash flow from operating activities</b>	<b>170.808</b>	<b>33.507</b>
<b>Investing activities</b>		
Purchase of property, plant and equipment	(38.559)	(126.667)
(Increase)/decrease in fixed deposit	-	-
(Purchase)/Sale of Investments	-	(0.062)
Interest Income	0.262	(0.566)
<b>Net cash flow used in investing activities</b>	<b>(38.298)</b>	<b>(127.294)</b>
<b>Financing activities</b>		
Dividend Paid	-	-
Short Term Borrowings	(60.248)	181.448
Interest paid	(74.977)	(80.331)
<b>Net cash flow from financing activities</b>	<b>(135.225)</b>	<b>101.117</b>
<b>Increase in cash and cash equivalents</b>	<b>(2.715)</b>	<b>7.330</b>
Cash and cash equivalents at the beginning of the year (Note 10)	64.119	56.789
Cash and cash equivalents at the end of the year (Note 10)	<b>61.404</b>	<b>64.119</b>



Partners :  
Sohan Chaturvedi FCA  
Chaturvedi V N FCA  
Noshir B Captain FCA  
Rajiv Chauhan ACA  
Neha Chauhan ACA  
Shristi Chaturvedi ACA  
Prakash Mishra FCA



# Chaturvedi Sohan & Co.

## Chartered Accountants

FRN - 118424W

### INDEPENDENT AUDITOR'S REPORT

**Independent Auditor's Report on the Standalone Quarterly and Year to date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

#### Independent Auditors Report

To  
The Board of Directors  
M/s. Phoenix Township Limited

#### Report on the audit of the Standalone Annual Financial Results

#### Opinion

We have audited the accompanying annual financial results of M/s. Phoenix Township Limited (the company) (hereinafter referred to as the "Company") for the quarter and year ended March 31, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

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



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) 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 Standalone 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 statements under the provisions of the Companies Act, 2013 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 obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial result.

### **Emphasis of Matter**

- a) We draw your attention to note no of 7 Financial result the Company has given capital advances of Rs 7.27 Crores to one of the party for purchase of properties for ongoing Havellia Island Resort ( located at Poovar, Kerala), after payment of advances it has come to knowledge that the said properties for which advance was given is disputed and related case between disputed parties (i.e. seller of the property and party who has disputed the fights of the seller over property sold) is pending in High Court of Kerala , as per the MOU between the company and seller, as per indemnity bond the seller will refund the whole amount to the company, if the decision of the court is against seller .
- b) We draw your attention to note of 6 of financial result Balance of trade payable, trade and other receivables, advances given and received are subject to confirmation and reconciliation. As per Ind AS 109 "Financial Instrument" the company is required to consider "Provision for Expected Credit Loss" on all financial assets on the basis of expected probability of recoverability of such financial instrument.

### **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

These standalone annual financial results have been prepared on the basis of standalone the annual financial statement.

The Company's Management and the Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit 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 and other accounting principal 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 the 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 standalone 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 standalone annual financial results, the Management and the 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 is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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) of the Act, we are responsible for expressing our opinion through 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 financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the 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 are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the Company to ease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone 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**

The annual financial results includes the result for the quarter ended March 31, 2022 being the balancing figure between the audited figure in respect of the full financial year March 31, 2022 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to a limited review by us.

**For Chaturvedi Sohan & Co.**

**Chartered Accountants**

**F.R.N.: 118424W**

*Prakash Mistry*

**Prakash Mistry  
(Partner)**

**M. No.: 101136**

**UDIN.: 22101136AJXUSB4598**



**Place: Mumbai**

**Date: 30.05.2022**