

SUUMAYA INDUSTRIES LIMITED

(Formerly known as Suumaya Lifestyle Limited)

CIN: L18100MH2011PLC220879



Reference No. SUULD/NSE/21-22/082

Date: February 14, 2022

To,
The Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra- Kurla Complex, Bandra (E),
Mumbai – 400 051.

Symbol – SUULD

Subject: Outcome of the Meeting of Board of Directors of the Company held on Monday, February 14, 2022

Dear Sir/ Madam,

Pursuant to Regulation 30 and any other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the said Regulation, kindly note that the Board of Directors of the Company at their meeting held on today i.e. **Monday, February 14, 2022**, has inter-alia considered and approved and taken on record the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2021, along with the Limited Review Report of the Statutory Auditor of the Company enclosed as Annexure – 1.
2. Appointment of Mr. Sunil Kumar Sharma as Joint Company Secretary and Compliance officer of the Company enclosed as Annexure – 2.

The Board Meeting commenced at 2.35 p.m. and concluded at 3.38 p.m.

Kindly take the same on your records.

Thanking you.

Thanking you
For Suumaya Industries Limited
(Formerly known as Suumaya Lifestyle Limited)

Ushik Gala
Chairman and Managing Director
DIN: 06995765

Encl: as above



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(₹ in crores)

Particulars	Quarter Ended			Nine months Ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	1,168.77	1,435.88	917.44	5,470.91	1,251.25	2,448.75
2 Other income	2.89	0.86	0.08	4.98	0.77	1.15
3 TOTAL REVENUE (1+2)	1,171.66	1,436.74	917.52	5,475.89	1,252.02	2,449.90
4 Expenses						
(a) Cost of raw materials consumed	1,166.47	936.95	772.27	5,281.72	1,050.91	2,071.87
(b) Purchases of stock-in-trade	-	1.38	-	1.38	-	-
(c) Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	(78.85)	243.98	(31.62)	(322.36)	(24.84)	(76.61)
(d) Employee benefit expenses	0.91	1.04	1.70	6.41	2.03	2.80
(e) Finance costs	1.76	1.99	1.03	5.40	1.87	9.50
(f) Depreciation and amortisation expense	2.61	1.41	0.29	4.48	0.58	1.02
(g) Other expenses	5.67	2.26	4.09	11.19	14.44	25.00
TOTAL EXPENSES (4a to 4g)	1,098.57	1,189.01	747.76	4,988.22	1,044.99	2,033.58
5 PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	73.09	247.73	169.76	487.67	207.03	416.32
Exceptional items	-	-	-	-	-	-
6 PROFIT BEFORE TAX	73.09	247.73	169.76	487.67	207.03	416.32
7 Tax expense						
(a) Current tax	(2.28)	55.91	52.84	79.95	63.75	58.55
(b) Deferred tax (credit)/charge	0.31	(0.12)	(0.02)	0.52	(0.00)	(0.01)
TOTAL TAX EXPENSE (7a + 7b)	(1.97)	55.79	52.82	80.47	63.75	58.54
8 PROFIT FOR THE PERIOD (6-7)	75.06	191.94	116.94	407.20	143.28	357.78
9 OTHER COMPREHENSIVE INCOME (OCI)						
(a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(b) Items that will be reclassified to profit and loss	-	-	-	-	-	-
10 TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (8+9)	75.06	191.94	116.94	407.20	143.28	357.78
11 Paid-up equity share capital (Face Value ₹10/- each)	28.07	28.07	24.01	28.07	24.01	28.07
12 Earnings per share, FV of ₹ 10/- each (not annualised except for year ended March 31, 2021)						
(a) Basic (in ₹)	26.74	68.38	48.71	145.08	59.68	148.47
(b) Diluted (in ₹)	23.18	59.31	48.71	125.76	59.68	141.15

**Notes:**

- 1) The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2022. The statutory auditors have carried out a limited review of the aforesaid financials.
- 2) The Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) There were no investor complaints pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the Company has not received any investor complaints.
- 4) In March 2020, the World Health Organisation declared COVID-19 to be a pandemic. The Company has adopted measures to curb the spread of infection in order to protect the health of employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventories and other non current/current assets (net of provisions established) for any possible impact on the standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc. and is of the view that based on its present assessment, the carrying amount of assets will be recovered and no material adjustments is required in the preparation of these standalone financial results. In this regard, the Company will continue to closely monitor any material changes to future economic conditions.
- 5) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 6) The ratios are as follows:

	Quarter ended	Quarter ended	Quarter ended
Particulars	31.12.2021	30.09.2021	30.06.2021
	(Unaudited)	(Unaudited)	(Unaudited)
Debt Service Coverage Ratio	14.21	53.19	24.91
Interest Service Coverage Ratio	42.50	125.80	101.88
Debt Equity Ratio	0.78	0.93	0.78

For and on behalf of the Board
Suumaya Industries Limited
(Formerly known as Suumaya Lifestyle Limited)

Place: Mumbai
Date: 14th February, 2022

Mr. Ushik Gala
Chairman and Managing Director
DIN: 06995765



Limited review report on unaudited quarterly standalone financial result of **Suumaya Industries Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Suumaya Industries Limited.
(Formerly known as Suumaya Lifestyle Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Suumaya Industries Limited** ("the Company") for the quarter ended **December 31, 2021** and year to date results for the period April 01, 2021 to December 31, 2021 (the "Statement"), 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 modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 "**Interim Financial Reporting**" ("**IND AS 34**"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Limited review report on unaudited quarterly standalone financial result of **Suumaya Industries Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Naik Mehta & Co.
Chartered Accountants
FRN:124529W



CA Alpa Mehta
Partner
Membership No. 107896.
Place : Mumbai
Date : February 14, 2022.
UDIN : 22107896ABZDVK4941



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2021

(₹ in crores)

Particulars	Quarter Ended			Nine months Ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	1,007.27	3,154.46	917.43	11,013.87	1,251.22	4,262.25
2 Other income	4.87	0.89	0.08	6.01	0.77	1.17
3 TOTAL REVENUE (1+2)	1,012.14	3,155.35	917.51	11,019.88	1,251.99	4,263.42
4 Expenses						
(a) Cost of raw materials consumed	1,884.21	2,314.43	772.27	10,883.86	1,050.91	3,466.74
(b) Purchases of stock-in-trade	36.01	1.38	-	251.68	-	703.49
(c) Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	(1,012.23)	461.82	(31.69)	(965.05)	(24.97)	(436.70)
(d) Employee benefit expenses	1.35	1.11	1.88	6.95	2.22	3.04
(e) Finance costs	1.76	2.49	1.03	5.90	1.87	9.46
(f) Depreciation and amortisation expense	2.82	1.75	0.29	5.32	0.58	1.11
(g) Other expenses	6.19	17.16	4.04	43.14	14.58	51.66
TOTAL EXPENSES (4a to 4g)	920.11	2,800.12	747.82	10,231.80	1,045.19	3,798.80
5 PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	92.03	355.23	169.69	788.08	206.80	464.62
Exceptional items	-	-	-	-	-	-
6 PROFIT BEFORE TAX	92.03	355.23	169.69	788.08	206.80	464.62
7 Tax expense						
(a) Current tax	(4.36)	66.36	52.84	96.99	63.75	58.55
(b) Deferred tax (credit)/charge	0.39	(0.18)	(0.02)	0.52	(0.00)	(0.02)
TOTAL TAX EXPENSE (7a + 7b)	(3.97)	66.18	52.82	97.51	63.75	58.53
8 PROFIT FOR THE PERIOD (6-7)	96.00	289.05	116.87	690.57	143.05	406.10
9 OTHER COMPREHENSIVE INCOME (OCI)						
(a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(b) Items that will be reclassified to profit and loss	-	-	-	-	-	-
10 TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (8+9)	96.00	289.05	116.87	690.57	143.05	406.10
Profit attributable to:						
(a) Owners of the group			116.87		143.08	
(b) Non-controlling interest			(0.00)		(0.03)	
11 Paid-up equity share capital (Face Value ₹10/- each)	28.07	28.07	24.01	28.07	24.01	28.07
12 Earnings per share, FV of ₹ 10/- each (not annualised except for year ended March 31, 2021)						
(a) Basic (in ₹)	34.20	102.98	48.68	246.03	59.60	168.52
(b) Diluted (in ₹)	29.65	89.31	48.68	213.27	59.60	160.21



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2021

(₹ in crores)

Particulars	Quarter Ended			Nine months		Year ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
I. Segment Value of Sale and Services						
Textile	36.22	42.33	917.43	132.60	1,251.22	863.92
Agri produce	971.05	3,112.13	-	10,527.48	-	2,804.25
Retail	-	-	-	353.79	-	594.08
Others	-	-	-	-	-	-
Gross Value of Sale and Services	1,007.27	3,154.46	917.43	11,013.87	1,251.22	4,262.25
less: Inter segment transfer	-	-	-	-	-	-
Net Revenue	1,007.27	3,154.46	917.43	11,013.87	1,251.22	4,262.25
II. Segment Results (EBITDA)						
Textile	15.01	(35.67)	170.94	(15.73)	208.48	244.04
Agri produce	76.90	405.88	-	826.18	-	230.67
Retail	(0.17)	(10.25)	-	(15.78)	-	(0.69)
Others	-	(1.38)	-	(1.38)	-	-
Total Segment Profit before Interest, Depreciation, and Tax	91.74	358.57	170.94	793.29	208.48	474.02
less: Depreciation and amortisation expense	(2.82)	(1.75)	(0.29)	(5.32)	(0.58)	(1.11)
less: Finance Cost	(1.76)	(2.49)	(1.03)	(5.90)	(1.87)	(9.46)
Add: Other Income	4.87	0.89	0.08	6.01	0.77	1.17
Profit before tax	92.03	355.23	169.69	788.08	206.80	464.62
(1) Current Tax	(4.36)	66.36	52.84	96.99	63.75	58.55
(2) Deferred Tax	0.39	(0.18)	(0.02)	0.52	(0.00)	(0.02)
Profit after tax	96.00	289.05	116.87	690.57	143.05	406.10
Segment Assets						
Textile	343.04	120.43	1,063.16	343.04	1,063.16	486.79
Agri produce	4,420.35	3,119.28	-	4,420.35	-	2,937.13
Retail	-	0.11	-	-	-	727.74
Unallocated	502.05	611.72	39.92	502.05	39.92	210.65
Others	1.38	1.38	-	1.38	-	-
Total Segment Assets	5,266.82	3,852.92	1,103.09	5,266.82	1,103.09	4,362.31
Segment Liabilities						
Textile	61.58	16.05	779.01	61.58	779.01	174.98
Agri produce	3,429.55	2,157.46	-	3,429.55	-	2,818.76
Retail	46.41	43.78	-	46.41	-	728.12
Unallocated	541.90	540.44	142.79	541.90	142.79	154.89
Total Segment Liabilities	4,079.43	2,757.73	921.80	4,079.43	921.80	3,876.75

1. Unallocated assets mainly include cash and cash equivalents, investments, intangible assets, and other corporate assets. Unallocated liabilities mainly include corporate borrowings, income tax liabilities, and other current liabilities

**Notes:**

- 1) The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 February 2022. The statutory auditors have carried out limited review of the above financial results.
- 2) The consolidated financial results of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) In March 2020, the World Health Organisation declared COVID-19 to be a pandemic. The Group has adopted measures to curb the spread of infection in order to protect the health of employees and ensure business continuity with minimal disruption. In view of the pandemic, the Group has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventories and other non current/current assets (net of provisions established) for any possible impact on the consolidated financial results. The Group has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc. and is of the view that based on its present assessment, the carrying amount of assets will be recovered and no material adjustments is required in the preparation of these consolidated financial results. In this regard, the Group will continue to closely monitor any material changes to future economic conditions.
- 4) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 5) The ratios are as follows:

Particulars	Quarter ended	Quarter ended	Quarter ended
	31.12.2021	30.09.2021	30.06.2021
	(Unaudited)	(Unaudited)	(Unaudited)
Debt Service Coverage Ratio	17.11	66.30	52.57
Interest Service Coverage Ratio	53.42	143.92	207.12
Debt Equity Ratio	0.26	0.31	1.02

For and on behalf of the Board
Suumaya Industries Limited

(Formerly known as Suumaya Lifestyle Limited)

Place: Mumbai
Date: 14th February, 2022

Mr. Ushik Gala
Chairman and Managing Director
DIN: 06995765



NAIK MEHTA & CO.

CHARTERED ACCOUNTANTS

22, Megh Building Co-Op. Society,
Megh Malhar Complex, Gen A. K. Vaidya Marg,
Goregaon (East), Mumbai – 400 063.
Tel: 022-28408899 • Mob.: 9820462132
E-mail: naikmehta100@yahoo.co.in

Limited review report on unaudited quarterly consolidated financial result of **Suumaya Industries Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)


To
The Board of Directors
Suumaya Industries Limited.
(Formerly known as Suumaya Lifestyle Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Suumaya Industries Limited** ("the Company") for the quarter ended **December 31, 2021** and year to date results for the period April 01, 2021 to December 31, 2021 (the "Statement"), 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 modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to report 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). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances 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. The Statement includes the results of the following entities :-
 - Suumaya Agro Limited
 - Suumaya Protective Texcorp Limited
 - Suumaya Trends Private Limited
 - Suumaya Retail Limited
 - Suumaya Trans Logistics Limited
 - Suumaya Infotech Private Limited
 - Suumaya Capital Limited
 - Suumaya Foundation

Limited review report on unaudited quarterly consolidated financial result of **Suumaya Industries Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. 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 principal laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited results includes the interim financial result of 2 subsidiaries whose interim financial statement/ Financial information / Financial Result comprise of Total revenue from operation of Rs. 307.66 Crores and total Net profits/(loss) after tax of Rs. 20.59 Crores for the quarter ended December 31, 2021 which have not reviewed by us. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiaries is based solely on the review report of the such other auditor.
7. The consolidated unaudited financial results includes the interim financial information of 6 subsidiaries which have not been reviewed by their auditors, whose interim financial statement/ Financial information / Financial Result comprise of Total revenue from operation of Rs. 0 Crores and total Net profits/(loss) after tax of Rs. (0.6) Crores for the quarter end December 31, 2021. Our conclusion on the statement, in so far as it relates to the amount and disclosure included in respect of these subsidiaries are based solely on such unreviewed interim financial results according to information and explanation given to us by the management, these interim financial results are not material to the group. Our conclusion on the statement is not modified in respect of above matters.

For Naik Mehta & Co.
Chartered Accountants
FRN:124529W


CA Alpha Mehta
Partner
Membership No. 107896.
Place : Mumbai
Date :February 14, 2022.
UDIN : 22107896ABZEVI6064

SUUMAYA INDUSTRIES LIMITED

(Formerly known as Suumaya Lifestyle Limited)

CIN: L18100MH2011PLC220879



ANNEXURE-2

Information pursuant to Regulation 30 of the listing Regulations read with SEBI Circular Ref.
CIR/CFD/CMD/4/2015 dated September 9, 2015

Change in Key Managerial Personnel

Sr. No.	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Sunil Kumar Sharma as Joint Company Secretary and Compliance officer of the Company
2	Date of appointment and term of appointment	February 14, 2022
3	Brief Profile	<p>Mr. Sunil Kumar Sharma is a qualified Company Secretary from Institute of Company Secretaries of India (ICSI) having membership number ACS 24435.</p> <p>He has worked with esteemed organisation like Nowrosjee Wadia & Sons Ltd. "NWS", (Wadia Group), Mumbai, Advanced Enzyme Technologies Limited, and has over 14 years of rich & extensive experience in Company Secretarial and Legal Functions as well as policy implementation and compliance matters for the Company and People Management across Listed, Unlisted and conglomerate companies.</p>
4	Disclosure of relationships between directors	Not related to any existing directors, KMP or promoters of the Company.

Registered Office:
5/F, D Wing, Malad Industrial Estate,
Kachpada, Ramchandra Lane Extension,
Malad (West), Mumbai - 400064(India).

Corporate Office:
A-906, 9th Floor, The Capital, G-Block,
Opp. ICICI Bank, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051(India).

Registered Office : 022 4971 2096
Corporate Office : 022 4963 2139
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