



July 30, 2022

MHRIL/SE/22-23/41

Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex
Bandra E, Mumbai – 400 051
Scrip Code: MHRIL

Department of Corporate Services
BSE Limited
Floor 25, PJ Towers,
Dalal Street
Mumbai – 400 001
Scrip Code: 533088

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Saturday, July 30, 2022

This is to inform you that the Board of Directors at their meeting held today i.e. Saturday, July 30, 2022 has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the first quarter ended June 30, 2022. Accordingly, the said results are enclosed together with the Limited Review Report(s) on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended June 30, 2022 issued by the Statutory Auditors B S R & Co. LLP.

The financial results are being uploaded on the Company's website www.clubmahindra.com and will also be available on the website of the Stock Exchange(s) namely BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com). Further, the financial results will be published in the newspapers as per the requirements of SEBI Listing Regulations.

The meeting of the Board of Directors of the Company commenced at 9:30 a.m. and concluded at 2.00 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For **Mahindra Holidays & Resorts India Limited**



Dhanraj Mulki
General Counsel & Company Secretary

Encl: As above

Mahindra Holidays & Resorts India Limited

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MAHINDRA HOLIDAYS & RESORTS INDIA LTD

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022 (Rs. in lakhs)

Sl No.	Particulars	Quarter ended		Year ended	
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
1.	Revenue from Operations	28,786.07	25,902.66	19,673.88	96,068.43
2.	Other Income (Refer Note 8)	1,635.73	4,507.28	2,011.57	11,003.80
3.	Total Income (1+2)	30,421.80	30,409.94	21,685.45	1,07,072.23
4.	Expenses				
a.	Employee benefits expense	7,303.74	6,717.34	6,271.21	24,861.81
b.	Finance costs	640.08	566.85	430.12	2,115.85
c.	Depreciation and amortisation expense	3,237.20	3,285.66	2,783.77	11,988.56
d.	Other expenses	14,697.40	13,937.01	8,110.35	47,753.44
5.	Total Expenditure	25,878.42	24,506.86	17,595.45	86,719.66
6.	Profit before tax (3-5)	4,543.38	5,903.08	4,090.00	20,352.57
7.	Tax expense				
-	Current tax	740.99	2,536.76	-	2,665.76
-	Deferred tax	439.11	(1,083.72)	1,063.59	2,556.35
	Tax expense on 6 above	1,180.10	1,453.04	1,063.59	5,222.11
8.	Profit after tax for the period (6-7)	3,363.28	4,450.04	3,026.41	15,130.46
9.	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit liabilities / (asset)	67.58	(41.29)	33.68	(70.58)
	Freehold land revaluation	-	-	-	8,848.36
	Income taxes related to items that will not be reclassified to profit or loss	120.54	10.39	91.52	(1,748.98)
	Net other comprehensive income / (loss) not to be reclassified subsequently to profit or loss	188.12	(30.90)	125.20	7,028.80
10.	Total Comprehensive Income for the period (8+9)	3,551.40	4,419.14	3,151.61	22,159.26
11.	Paid-up equity share capital (Face value Rs. 10 per share) (Net of Treasury Shares)	19,991.31	19,984.81	13,294.88	19,984.81
12.	Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of previous year				
a.	Reserves & Surplus	-	-	-	92,935.53
b.	Other Comprehensive Income	-	-	-	(215.74)
c.	Transition Difference	-	-	-	(1,40,272.59)
13.	Earnings Per Share on Net Profit for the period (sl no 8) in Rupees (not annualized)				
(a)	Basic (in Rs)	1.68	2.23	1.52	7.58
(b)	Diluted (in Rs)	1.68	2.22	1.51	7.55



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022 (Rs. in lakhs)

Sl No.	Particulars	Quarter ended			Year ended
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
1.	Revenue from Operations	60,485.44	54,258.32	37,087.93	2,01,329.97
2.	Other Income (Refer Note 8)	3,216.96	4,024.37	4,741.17	16,555.03
3.	Total Income (1+2)	63,702.40	58,282.69	41,829.10	2,17,885.00
4.	Expenses				
a.	Cost of vacation ownership weeks	5,864.83	4,054.33	3,487.59	16,638.19
b.	Employee benefits expense	16,113.44	14,599.64	12,880.00	55,719.09
c.	Finance costs	2,341.03	2,667.19	2,815.40	9,937.42
d.	Depreciation and amortisation expense	6,887.51	6,972.53	6,652.62	27,074.99
e.	Other expenses	28,539.30	26,809.20	17,937.90	97,461.10
5.	Total Expenditure	59,746.11	55,102.89	43,773.51	2,06,830.79
6.	Profit / (Loss) before share of profit of joint ventures and associates (3-5)	3,956.29	3,179.80	(1,944.41)	11,054.21
7.	Share of profit of joint ventures and associates	8.11	1.28	0.81	1.90
8.	Profit / (Loss) before tax (6+7)	3,964.40	3,181.08	(1,943.60)	11,056.11
9.	Tax expense				
-	Current tax	761.28	2,419.34	18.91	2,691.56
-	Deferred tax	220.65	(825.29)	175.58	1,600.54
	Tax expense on 8 above	981.93	1,594.05	194.49	4,292.10
10.	Profit / (Loss) after tax for the period (8-9)	2,982.47	1,587.03	(2,138.09)	6,764.01
	Profit / (Loss) for the period attributable to:				
	Owners of the Company	2,973.40	1,624.56	(2,143.30)	6,751.08
	Non controlling interests	9.07	(37.53)	5.21	12.93
		2,982.47	1,587.03	(2,138.09)	6,764.01
11.	Other comprehensive income				
A.	Items that will not be reclassified to profit or loss				
	Remeasurements of the defined benefit liabilities / (asset)	67.58	(41.28)	33.68	(70.58)
	Freehold land revaluation	-	-	-	11,457.72
	Income taxes related to items that will not be reclassified to profit or loss	152.50	19.52	100.65	(2,258.64)
B.	Items that may be reclassified to profit or loss				
	Exchange differences on translating the financial statements of foreign operations	(731.52)	89.70	942.56	(566.95)
	Net Gain / (Loss) on net investment hedge	653.12	(86.48)	(875.68)	595.11
	Total Other Comprehensive Income / (Loss) (A+B)	141.68	(18.54)	201.21	9,156.66
	Other comprehensive income for the period attributable to:				
	Owners of the Company	141.68	(18.54)	201.21	8,785.93
	Non controlling interests	-	-	-	370.73
		141.68	(18.54)	201.21	9,156.66
12.	Total comprehensive income/(loss) for the period (10+11)	3,124.15	1,568.49	(1,936.88)	15,920.67
	Total comprehensive income for the period attributable to:				
	Owners of the Company	3,115.08	1,606.02	(1,942.09)	15,537.01
	Non controlling interests	9.07	(37.53)	5.21	383.66
		3,124.15	1,568.49	(1,936.88)	15,920.67
13.	Paid-up equity share capital (Face value Rs. 10 per share) (Net of Treasury Shares)	19,991.31	19,984.81	13,294.88	19,984.81
14.	Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of previous year				
	Reserves & Surplus	-	-	-	62,854.05
	Foreign Currency Translation Reserve	-	-	-	2,165.21
	Other Comprehensive Income	-	-	-	(215.73)
	Transition Difference	-	-	-	(1,50,904.10)
15.	Earnings Per Share on Net Profit for the period (sl no 10) in Rupees (not annualized)				
(a)	Basic (in Rs)	1.49	0.81	(1.07)	3.38
(b)	Diluted (in Rs)	1.48	0.81	(1.07)	3.37





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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Rs. in lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
Segment Revenue:				
- MHRIL	30,762.57	30,441.65	21,787.91	1,07,883.02
- HCRO	32,078.60	27,995.76	20,041.19	1,09,343.55
Total Segment Revenue	62,841.17	58,437.41	41,829.10	2,17,226.57
- Other unallocable income	861.23	(154.72)	-	658.43
Total Income	63,702.40	58,282.69	41,829.10	2,17,885.00
Segment Results:				
- MHRIL profit before tax	4,733.25	5,727.58	3,850.10	20,006.48
- HCRO loss before tax	(1,227.80)	(1,616.61)	(4,553.67)	(7,319.41)
Total Segment Results	3,505.45	4,110.97	(703.57)	12,687.07
- Other unallocable expenditure net of unallocable income	458.95	(929.89)	(1,240.03)	(1,630.96)
Profit before tax	3,964.40	3,181.08	(1,943.60)	11,056.11
Segment Assets				
- MHRIL	6,73,183.89	6,59,198.23	6,25,035.08	6,59,198.23
- HCRO	2,14,000.10	2,23,214.58	2,36,757.88	2,23,214.58
Total Segment Assets	8,87,183.99	8,82,412.81	8,61,792.96	8,82,412.81
- Unallocated corporate assets	2,024.22	2,207.37	279.71	2,207.37
Total Assets	8,89,208.21	8,84,620.18	8,62,072.67	8,84,620.18
Segment Liabilities				
- MHRIL	6,08,681.63	5,99,130.40	5,86,626.78	5,99,130.40
- HCRO	1,81,625.12	1,88,956.39	2,01,603.24	1,88,956.39
Total Segment liabilities	7,90,306.75	7,88,086.79	7,88,230.02	7,88,086.79
- Unallocated corporate liabilities	69,158.88	70,553.70	66,474.76	70,553.70
Total Liabilities	8,59,465.63	8,58,640.49	8,54,704.78	8,58,640.49



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Notes:

1. The Standalone and Consolidated financial results for the quarter ended June 30, 2022 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 30, 2022. These financial results were subject to limited review by Statutory auditors of the Company who have expressed an unmodified opinion thereon.
2. Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Group. The Group has identified the following segments as reporting segments based on the information reviewed by CODM: MHRIL(Club Mahindra) and Holiday Club Resorts Oy (HCRO).
3. Estimation of uncertainty relating to COVID-19 outbreak
The Group (MHRIL and its subsidiaries) has considered internal and external sources of information, economic forecasts and industry reports, up to the date of approval of the financial results, in determining the impact of COVID 19 pandemic on various elements of its business operations and financial results. The Group has used the principles of prudence in applying judgements, estimates and assumptions and based on the current estimates, the Group expects to recover the carrying amount of its current and non current assets. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of review of these financial results depending on how long the pandemic lasts and time period taken for the economic activities to return to normalcy.
4. During the quarter ended June 30, 2022, the Company has allotted 40,000 equity shares of Rs 10 each, pursuant to exercise of stock options in accordance with Company's Stock Option Scheme (ESOS 2014). Further the Company (through the Mahindra Holidays & Resorts India Limited Employees Stock Option Trust) has transferred 25,000 equity shares of Rs 10 each, pursuant to exercise of stock options in accordance with the Company's Stock Option Scheme (ESOS 2006 & ESOS 2014).
5. During the quarter ended June 30, 2022, Kiinteistö Oy Rauhan Liikekiinteistöt 1 ("Kiinteistö") has been merged with Supermarket Capri Oy ("Supermarket"), with effect from April 8, 2022. Further, the name of Supermarket has been changed to Kiinteistö Oy Rauhan Liikekiinteistöt 1 with effect from April 8, 2022.
6. During the quarter ended June 30, 2022, Kiinteistö Oy Rauhan Ranta 1, Kiinteistö Oy Rauhan Ranta 2, Kiinteistö Oy Kylpylätorni 1, Kiinteistö Oy Spa Lofts 2, Kiinteistö Oy Spa Lofts 3, Kiinteistö Oy Tiurunniemi, Kiinteistö Oy Vanha Ykköstii, Kiinteistö Oy Katinnurkka, Kiinteistö Oy Tenetilahti, Kiinteistö Oy Himos Gardens, Kiinteistö Oy Kuusamon Pulkajärvi 1 and Kiinteistö Oy Mälönsäemi have been merged with Holiday Club Resorts Oy, Finland ("HCR"), a wholly owned subsidiary of the Company, with effect from April 1, 2022. Accordingly, above mentioned companies ceased to be the subsidiaries of HCR and consequently, that of the Company with effect from April 1, 2022.
7. During the quarter ended June 30, 2022, the Company has agreed to subscribe to additional 4,88,321 equity shares of Great Rocksport Private Limited ("Rocksport") in three instalments for a total cash consideration of Rs 1,200 Lakhs. In the current quarter, the first tranche of 1,62,774 equity shares with an investment value of Rs 400 Lakhs has been duly subscribed and allotted. Further to the additional investment, the entity has been classified as an "Associate" entity of MHRIL with effect from April 16, 2022 in accordance with IND AS 28.
8. Other Income of Q4 FY22 includes non recurring gain of Rs 2,631.36 Lakhs on the divestment of Nreach Online Services Limited and Q1 FY22 includes gain of Rs 423.36 Lakhs in statement of standalone profit and loss (Rs 592.12 Lakhs in statement of consolidated profit and loss) for lease rent reduction/waiver due to COVID 19 pandemic.
9. The figures for the quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures upto nine months of the relevant financial year.
10. Figures for the previous periods have been re-grouped / re-classified where necessary.

For MAHINDRA HOLIDAYS & RESORTS INDIA LTD

Kavinder Singh

Kavinder Singh
Managing Director & CEO

Mumbai, July 30, 2022



[Signature]

B S R & Co. LLP

Chartered Accountants

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Limited Review Report on unaudited standalone financial results of Mahindra Holidays & Resorts India Limited for the quarter ended 30 June 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Mahindra Holidays & Resorts India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Mahindra Holidays & Resorts India Limited ("the Company") for the quarter ended 30 June 2022 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2022 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



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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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Koosai Leheriy

Partner

Mumbai

30 July 2022

Membership No.: 112399

UDIN:22112399ANXJNU7144

B S R & Co. LLP

Chartered Accountants

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Limited Review Report on unaudited consolidated financial results of Mahindra Holidays & Resorts India Limited for the quarter ended 30 June 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Mahindra Holidays & Resorts India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Mahindra Holidays & Resorts India Limited ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended 30 June 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 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 following entities:

Sr. No	Name of component	Relationship
1	Mahindra Holidays & Resorts India Limited	Parent
2	Mahindra Hotels & Residences India Limited	Subsidiary
3	Heritage Bird (M) Sdn Bhd	Subsidiary
4	Gables Promoters Private Limited	Subsidiary
5	MH Boutique Hospitality Limited	Subsidiary
6	Infinity Hospitality Group Company Limited	Subsidiary
7	MHR Holdings (Mauritius) Limited	Subsidiary
8	Arabian Dreams Hotels Apartments LLC	Subsidiary
9	Mahindra Holidays & Resorts India Limited ESOPSubsidiary Trust	

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10	Covington S.a.r.l	Subsidiary
11	HCR Management Oy	Subsidiary
12	Holiday Club Resorts Oy	Subsidiary
13	Holiday Club Sweden Ab Åre	Subsidiary
14	Ownership Services Ab	Subsidiary
15	Åre Villa 3 Ab	Subsidiary
16	Holiday Club Canarias Investments S.L.	Subsidiary
17	Holiday Club Canarias Sales & Marketing S.L.	Subsidiary
18	Holiday Club Canarias Resort Management S.L.	Subsidiary
19	Holiday Club Rus LLC	Subsidiary
20	Kiinteistö Oy Rauhan Liikekiinteistöt 1	Subsidiary
21	Holiday Club Sport and Spa AB	Subsidiary
22	Holiday Club Canarias Vacation Club SLU	Subsidiary
23	Kiinteistö-Oy-Seniori-Saimaa	Associate
24	Great Rocksport Private Limited	Associate
25	Tropiikin Rantasauna Oy	Joint Venture
26	Kiinteistöosakeyhtiö Vierumäen Kaari	Joint Venture

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2022 as reported in these unaudited consolidated financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the interim financial information/ financial results of eleven Subsidiaries included in the Statement, whose interim financial information/ financial results reflect total revenues (before consolidation adjustments) of Rs 26,889.24 lakhs, total net loss after tax (before consolidation adjustments) of Rs 1,946.64 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 1946.64 lakhs, for the quarter ended 30 June 2022, as considered in the unaudited consolidated financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax (before consolidation adjustments) of Rs 0.59 lakhs and total comprehensive loss (before consolidation adjustments) of Rs 0.59 lakhs for the quarter ended 30 June 2022, as considered in the Statement, in respect of one associate and two joint ventures, whose interim financial information/ financial results have not been reviewed by us. These interim financial information/ financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associate and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

8. These subsidiaries, associate and joint ventures are located outside India whose financial information/ financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's management has converted the financial information/ financial results of such subsidiaries, associate and joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries, associate and joint ventures located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Parent and reviewed by us.

Our conclusion is not modified in respect of this matter.

9. The Statement includes the interim financial information/ financial results of seven subsidiaries which have not been reviewed, whose interim financial information/ financial results reflect total revenue (before consolidation adjustments) of Rs 485.34 lakhs, total net profit after tax of Rs 87.76 lakhs and total comprehensive income of Rs 87.76 lakhs, for the quarter ended 30 June 2022, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs 8.70 lakhs and total comprehensive income of Rs 8.70 lakhs, for the quarter ended 30 June 2022 as considered in the unaudited consolidated financial results, in respect of one associate, based on its interim financial information/ financial results which has not been reviewed. According to the information and explanations given to us by the Parent's management, these interim financial information/ financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Koosai Leher

Partner

Mumbai

30 July 2022

Membership No.: 112399

UDIN:22112399ANXJNE6016