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BSE ACKNOWLEDGEMENT

Acknowledgement Number	5162929
Date and Time of Submission	2/14/2023 5:37:03 PM
Scripcode and Company Name	523209 - NICCO UCO ALLIANCE CREDIT LTD.
Subject / Compliance Regulation	Board Meeting Outcome for Result - 3Rd Qtr LIMITED REVIEW BOTH STANDALONE & CONSOLIDATED
Submitted By	SUDHANGSU SEKHAR MAJUMDAR
Designation	Company Secretary & Compliance Officer

Disclaimer :- Contents of filings has not been verified at the time of submission.



NICCO UCO ALLIANCE CREDIT LIMITED

NICCO HOUSE, 2, Hare Street, Kolkata - 700 001

Phone 033 4005 6499, 033 4003 5159

E-mail mdnuac@icai.com, nufstcal@gmail.com

CIN L65910WB1984PLC037614

14-03-2023

The Secretary
BSE Limited
P J Towers, 25th Floor
Dalal Street
Mumbai-400001

Dear Sir,

Scrip Code 523209

Ref. Compliance of Reg. 30 & 33 of SEBI (LODR) Reg.2015

Sub: Outcome of the Board Meeting of the Company held on 14th February, 2023.

This is to inform that in compliance of Reg.30 of the SEBI(LODR) Regulations 2015, the Board of Directors of the Company at their meeting held today, on 14th February, 2023, between 1.00 P.M. to 5.00 P.M. have, inter alia, approved the Limited Review Standalone and Consolidated Financial Results of the Company for the 3rd Quarter ended 31st December, 2022 - submitted by our Statutory Auditors - Messrs. G Bhasi & Co, Chartered Accountants, pursuant to Reg. 33 of the SEBI (LODR) 2015.

Copies of the said Financial Results together with the Limited Review Audit Report are enclosed.

Yours faithfully,
For Nicco Uco Alliance Credit Ltd.


(S S Majumdar)

Company Secretary & Compliance Officer

ICSI Memb. No.ACS 1484

Encl: As above

The Board of Directors,
NiccoUco Alliance Credit Limited,
2, Hare Street
Kolkata - 700 001
E-mail ID : mdnuac@gmail.com

We have reviewed the unaudited **Standalone** financial results of **NICCO UCO ALLIANCE CREDIT LIMITED** (the "Company") for the quarter and nine months ended **31st December, 2022**, which are included in the accompanying Statement of unaudited financial results for the quarter and nine months ended **31st December, 2022**, (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been signed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors on **14th February, 2023**. Our responsibility is to issue a report on the Statement based on our review.

1. We conducted our review 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. The Standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
2. 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.
3. Attention is invited to the following foot notes to the financial results:-
 - a) Note No. 3 regarding current tax;
 - b) Note No. 7 regarding restoration of NBFC License by Reserve Bank of India;
 - c) Note No. 8 regarding proceedings initiated by SFIO and pending in Chief Metropolitan Magistrate's Court;
 - d) Note No. 9 regarding non confirmation of balances by Banks;
 - e) Note No. 10 there is no pending investors complaints as on **31st December, 2022**;
 - f) Note No. 11 regarding non provision of interest on dues to Banks under consortium of bankers and International Finance Corporation Washington with effect from 01.04.2015 resulting in reduction of loss for the current period and cumulative loss by Rs. 216 crores and Rs.1234 crores respectively.
 - g) Note No. 12 in accordance in terms of decision taken at the Lender's Consortium Meeting held on 24.08.2021. The company made a payment of Rs.2.81 crores said date as up-front payment so as to enable Members of Consortium to accord the necessary approval for one-time settlement by the respective competent Authorities.
 - h) Note No :13 COVID-19
4. Based on our review conducted as above, subject to our above observation, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and Policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner it is to be disclosed or that it contains any material misstatement.

UDIN: 23054728BGZGOW5359

Place : Kolkata

Date : 14th February 2023

For **G. BASU & CO.**
Chartered Accountants
R. No. 301174E

GAUTAM MAITRA
Partner
M. No. 054728

NICCO-LCO ALLIANCE CREDIT LIMITED
 11000 HOUSE, 2, HAME STREET, KOLKATA 700 001
 CIN : L85910WB1994PLC007814
UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31 ST DECEMBER 2022
 (IN ₹ LAKHS)

Statement
No. 11 Loss

Particulars	Quarter ended			Nine Months Ended		FOR YEAR ENDED
	31.12.2022	30.09.2022	31.12.2021	31.12.21	31.12.21	31.12.21
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1 Income from operations						
1 a. Revenue from operations						
b. Other Income	0.23	2.00	0.97	3.26	6.13	24.99
Total Income from continuing operations	0.23	2.00	0.97	3.26	6.13	24.99
2 Expenses						
a. Cost of materials consumed	0	0.00	0.00	0	0	0
b. Excise Duty	0	0.00	0.00	0	0	0
c. Purchases of stock-in-trade	0	0.00	0.00	0	0	0
d. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0.00	0.00	0	0	0
e. Employee benefits expenses	4.22	4.03	4.20	13.68	14.21	18.11
f. Finance Costs	244.70	234.85	200.03	702.68	597.37	608.50
g. Depreciation and amortisation expenses	0.20	0.26	0.22	0.78	0.69	1.38
h. Other Expenses	6.90	3.63	3.90	26.37	18.50	116.92
Total Expenses of continuing operations	258.14	249.47	218.40	742.50	637.00	745.50
3 Profit/(Loss) from continuing operations before Exceptional Items and Tax (1-2)	-257.91	-247.47	-217.43	-739.24	-630.87	-620.51
4 Exceptional Items	0	0.00	0.00	0	0	0
5 Profit/(Loss) before tax from continuing operations (3+4)	-257.91	-247.47	-217.43	-739.24	-630.87	-620.51
6 Tax expense						
a. Current Tax	0	0.00	0.00	0	0	0
b. Deferred Tax	0	0.00	0.00	0	0	-0.72
7 Profit/(Loss) for the period from continuing operations (5-6)	-257.91	-247.47	-217.43	-739.24	-630.87	-621.23
8 Discontinued Operations						
Profit/(Loss) from discontinued operations before tax	0	0.00	0.00	0	0	0
Tax expense of discontinued operations	0	0.00	0.00	0	0	0
9 Profit/(Loss) for the period from discontinued operations	0	0.00	0.00	0	0	0
10 Profit/(Loss) for the period (7+9)	-257.91	-247.47	-217.43	-739.24	-630.87	-621.23
11 Other Comprehensive Income from continuing operations						
(A) Items that will not be reclassified to profit or loss	0.08	0.00	-1.82	0.00	-1.00	7.19
(B) Income tax relating to items that will not be reclassified to profit or loss	0	0.00	0.00	0	0	0
(C) Deferred Tax	0	0.00	0.00	0	0	0
12 Other Comprehensive Income from discontinued operations						
(A) Items that will not be reclassified to profit or loss	0	0.00	0.00	0	0	0
(B) Income tax relating to items that will not be reclassified to profit or loss	0	0.00	0.00	0	0	0
(C) Items that will be reclassified to profit or loss	0	0.00	0.00	0	0	0
(D) Income tax relating to items that will be reclassified to profit or loss	0	0.00	0.00	0	0	0
13 Total Comprehensive Income for the period: (9+10+11)						
(a) arising from continuing operations	-257.91	-247.47	-218.43	-739.24	-630.87	-614.03
(b) arising from discontinued operations	0	0	0	0	0	0
14 Paid-up Equity Share Capital (Face value of Rs. 1)	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00
15 Reserves per Equity Share of Rs. 2 each (not annualised) from continuing and discontinued operations						
(a) Basic	-0.21	-0.20	-0.26	-0.89	-0.75	-1.10
(b) Diluted	-0.21	-0.20	-0.26	-0.89	-0.75	-1.10
Reserves per Equity Share of Rs. 2 each (not annualised) from continuing operations						
(a) Basic	-0.21	-0.20	-0.26	-0.89	-0.75	-1.10
(b) Diluted	-0.21	-0.20	-0.26	-0.89	-0.75	-1.10
Reserves per Equity Share of Rs. 2 each (not annualised) from discontinued operations						
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

Accountant Report of loss duly audited
 For G. BASU & CO.
 Chartered Accountants
 FICN No. - 301174K

For G. BASU & CO.
 Chartered Accountants
 B. No. 301174K

GAUTAM MAITHRA
 Partner
 M. No. 054720

Mr. Bijan Chandra Laha
 (DIN: 00600181)
 Mr. Subram Bhattacharjee
 (DIN: 02542499)
 Mr. Bhawanjit Singh
 (DIN: 00102049)
 Mr. Aparna Dey
 (DIN: 00940590)
 Mr. Prabir Kumar Nayak
 (DIN: 02170920)
 Mr. S. S. Sengupta

Chairman 
 Managing Director 
 Director 
 Director 
 Director 
 Company Secretary 
 Chief Financial Officer 

Mr. Mahadev Chatterjee
 (FICN No. - ML/PC/826A)



UDIN - 23054728 Bq 29.06.2023
 14 FEB 2023

Notes to Standalone Financial Statement As On 31.12.2022

1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held held on: 14/02/2023
2. The limited review of results for the quarter ended 31.12 December, 2022 have been done by the statutory Auditor of the Company.
3. Current Tax, if any, shall be provided for at the year end.
4. Other Comprehensive Income represents difference arising out of revaluation of investments.
5. Valuation of unquoted shares have been made under least of Net Worth as per latest available Balance sheet.
6. Fixed assets have been stated at book value.
7. Appeal against the order of ODI regarding withdrawal of NBFC License is pending before Appellate Authority for Non Banking Financial Companies.
8. ADR cases initiated by NPH against the company relating to accounting violations are pending before Chief Metropolitan Magistrate Court.
9. Confirmation of balances are not available from banks, where the account have turned NPA.
10. There is no pending investors complaints as on 31.12 December 2022.
11. In view of the going regulations with institutions of banks and FCIW) for the non fulfillment of their respective dues (including of accumulated interest) at a much lower amount, it has been decided by the Board of Directors to keep in abeyance charging of interest on dues to such institutions with effect from 01.01.2018 resulting in cumulative reduction of tax of Rs.1274 of inclusive of Rs.214 Cr. for current period. However, interest dues to two banks i.e. Axis Bank, IndusInd Bank (portion of loan outside purview of RBI) and ICICI has been fully charged as they are within the purview of such regulations.
12. In accordance to terms of Assent taken at the lender's consortium meeting held on: 24.09.21. the company made a payment of Rs. 2.25 Cr. said date as up-front payment so as to enable members of consortium to submit the necessary approval for settling settlement by the respective competent authorities.
13. Due to COVID-19
Consequential to the lockdown imposed by the Government of India, business is affected as COVID-19 the activities of the Company was seriously restricted. In view of uncertainty regarding continuation of such adverse situation and restriction of economy. Hence impact on the financial position is not ascertainable.
14. Previous period's figures are re-stated/re-organized/re-classified wherever necessary.

Approved & Signed as per the approval
For G. BASU & CO.
Chartered Accountants
FIC No. - 301174E

For G. BASU & CO.
Chartered Accountants
FIC No. 301174E

Gautam Maithra
GAUTAM MAITHRA
Partner
M. No. 054728

On behalf of the Board of Directors
Mr. Bishan Chandra Lohia (DIN: 00666191)

Mr. Saurabh Bhattacharya (DIN: 02342633)

Mr. Bhawaji Roy (DIN: 01128140)

Ms. Aparna Das (DIN: 06941896)

Mr. Debraj Kumar Sengupta (DIN: 07178020)

Mr. S. S. Majumdar

Mr. Mahadev Chatterjee (DIN: 011704276)

Chairman *Bishan Chandra Lohia*

Managing Director *Saurabh Bhattacharya*

Director *Bhawaji Roy*

Director *Aparna Das*

Director *Debraj Kumar Sengupta*

Company Secretary *S. S. Majumdar*

Chief Financial Officer *Mahadev Chatterjee*

14 FEB 2023



The Board of Directors,
Nicco Uco Alliance Credit Limited,
2, Hare Street
Kolkata - 700001
E-mail ID : mdnuaci@gmail.com

We have reviewed the unaudited **Consolidated** financial results of **NICCO UCO ALLIANCE CREDIT LIMITED** (the "Company") for the quarter and nine months ended **31st December, 2022**, which are included in the accompanying Statement of unaudited financial results for the quarter and nine months ended **31st December, 2022** (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been signed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors on **14th February, 2023**. Our responsibility is to issue a report on the Statement based on our review.

1. We conducted our review 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. The Standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
2. 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.
3. Attention is invited to the following foot notes to the financial results: -
 - a) Note No. 3 regarding current tax;
 - b) Note No. 7 regarding restoration of NBFC License by Reserve Bank of India;
 - c) Note No.8 regarding proceedings initiated by SPIO and pending in Chief Metropolitan Magistrate's Court;
 - d) Note No. 9 regarding non confirmation of balances by Banks.
 - e) Note No. 10 there is no pending investors complaints as on **31st December**;
 - f) Note No. 11 regarding non provision of interest on dues to Banks under consortium of bankers and International Finance Corporation Washington with effect from 01.04.2015 resulting in reduction of loss for the current period and cumulative loss by Rs. 216 crores and Rs. 1234 crores respectively.
 - g) Note No: 12 in accordance in terms of decision taken at the Lender's Consortium Meeting held on 24.08.2021, the company made a payment of Rs. 2.81 crores said date as up-front payment so as to enable Members of Consortium to accord the necessary approval for one-time settlement by the respective competent Authorities.
 - h) Note No :13 COVID-19
4. Based on our review conducted as above, subject to our above observation, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and Policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner it is to be disclosed or that it contains any material misstatement.

UDIN: 23054728BGZGOX5080

Place : Kolkata

Date : 14th February 2023

For G. BASU & CO.
Chartered Accountants
R. No. 301124E


GAUTAM MATRA
Partner
M. No. 054728

WOOOOD ALLIANCE CREDIT LIMITED
WOOOOD HOUSE, 2, HARE STREET, KOLKATA 700 001
CIN : L48119WB1884PLON0512
UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31 ST DECEMBER 2022

Consolidated
 Rs in Lacs

Particulars	Quarter ended			First Month Ended		FOR YEAR ENDED
	31.12.2021	30.09.2021	31.12.2020	31.12.21	31.12.20	
	unaudited	unaudited	unaudited	audited	audited	
1 Income from operations						
a. Revenue from operations	0	8.00	0	0	0	0.00
b. Other Income	0.28	2.02	1.00	3.31	6.18	24.75
Total income from operations	0.28	2.02	1.00	3.31	6.18	24.75
2 Expenses						
a. Cost of materials consumed	0.00	0.00	0.00	0	0	0.00
b. Expense Duty	0.00	0.00	0.00	0	0	0.00
c. Purchases of stock in trade	0.00	0.00	0.00	0	0	0.00
d. Changes in inventories of finished goods	0.00	0.00	0.00	0	0	0.00
work in progress and stock in trade	0.00	0.00	0.00	0	0	0.00
e. Employee benefits expense	8.20	8.88	4.25	13.08	14.31	10.71
f. Finance Costs	244.70	234.89	209.23	793.68	687.37	808.20
g. Depreciation and amortisation expense	0.26	0.26	0.23	0.78	0.83	1.28
h. Other Expenses	0.01	0.07	0.01	0.41	0.30	114.90
Total Expenses of continuing operations	253.19	244.01	213.50	794.95	692.81	935.19
3 Profit/(Loss) from continuing operations before Exceptional Item and Tax (1-2)	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
4 Exceptional Items	0.00	0.00	0.00	0	0	0.00
5 Profit/(Loss) before tax from continuing operations (3+4)	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
6 Tax expense						
a. Current Tax	0.00	0.00	0.00	0	0	0.00
b. Deferred Tax	0.00	0.00	0.00	0	0	-1.78
7 Profit/(Loss) from continuing operations (5-6)	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
8 Discontinued Operations						
Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0	0	0.00
Tax expense of discontinued operations	0.00	0.00	0.00	0	0	0.00
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0	0	0.00
9 Profit/(Loss) for the period (7-8)	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
10 Other Comprehensive Income from continuing operations						
(i) Items that will not be reclassified to profit or loss	2.18	2.14	1.84	3.43	-1.20	7.59
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0	0.00
(iii) Deferred Tax	0.00	0.00	0.00	0	0	0.00
	0.00	0.00	0.00	0	0	0.00
11 Other Comprehensive Income from discontinued operations						
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0	0.00
	0.00	0.00	0.00	0	0	0.00
12 Total Comprehensive Income for the period (9+10+11)	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
(a) relating from continuing operations	-252.91	-242.49	-212.50	-791.64	-686.63	-910.44
(b) relating from discontinued operations	0	0.00	0	0	0	0
13 Paid up Equity Share Capital (Face value of Rs. 2)	1458.20	1458.24	1458.24	1458.20	1458.20	1458.20
14 Earnings per Equity Share of Rs. 2 each (not annualised) from continuing and discontinued operations						
(a) Basic	-0.17	-0.17	-0.15	-0.54	-0.75	-1.10
(b) Diluted	-0.17	-0.17	-0.15	-0.54	-0.75	-1.10
Earnings per Equity Share of Rs. 2 each (not annualised) from continuing operations						
(a) Basic	-0.17	-0.17	-0.15	-0.54	-0.75	-1.10
(b) Diluted	-0.17	-0.17	-0.15	-0.54	-0.75	-1.10
Earnings per Equity Share of Rs. 2 each (not annualised) from discontinued operations						
(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

As per the Report of even date merged
 For G. BASU & CO.
 Chartered Accountants
 RSN No. - 301774E

For G. BASU & CO.
 Chartered Accountants
 R, No. 301774E

Gautam Maithra
GAUTAM MAITRA
 Partner
 M. No. 034728

CIN: EBO5M22804202015280

Mr. Billas Chatterjee Lahiri
 (DIN: 00000181)
 Mr. Babbar Bhattacharya
 (DIN: 0294203)
 Mr. Binayak Ray
 (DIN: 0010010)
 Mr. Ananta Das
 (DIN: 0011298)
 Mr. Prabh Kumar Singh
 (DIN: 0717024)
 Mr. S. N. Majumdar

Mr. Malabar Chatterjee
 (DIN: 01487944254)

Chairman *[Signature]*
 Managing Director *[Signature]*
 Director *[Signature]*
 Director *[Signature]*
 Company Secretary *[Signature]*
 Chief Financial Officer *[Signature]*

14 FEB 2023



Notes to Standalone Consolidated Statement As On 31-12-2022.

1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held last on 14/02/2023.
2. The limited review of results for the quarter ended 31st December, 2022 have been done by the Statutory Auditors of the Company.
3. Current Tax, if any, shall be provided for at the year end.
4. Other Comprehensive Income represents differences arising out of revaluation of investments.
5. Valuation of intangible assets have been made under heads of Net Worth as per latest available Balance sheet.
6. Fixed assets have been taken at book value.
7. Appeal against the order of RBI regarding constitution of NIFT, Litigation pending before Appellate Authority for Non-banking Financial Corporations.
8. Other cases initiated by SEBI against the company relating to accounting violations are pending before Chief Metropolitan Magistrate's Court.
9. Confirmations of balances are not available from Banks where the accounts have formed SPA.
10. There was no pending insolvency complaints as on 31st December 2022.
11. In view of on going negotiations with consortium of bankers and IFC (W) for one time settlement of their respective dues (inclusive of accumulated interest) at a much lower interest, if the same decided by the Board of Directors to keep in abeyance (stoppage of interest on dues to such institutions) with effect from 01.04.2023 resulting in cumulative reduction of loss of Rs.1324 Cr inclusive of Rs.236 Cr for the current period. However, interest due to two banks i.e. Axis Bank, Industrial Bank (portion of loan outside consortium of banks) and IFC has been duly charged as they are outside the purview of such negotiation.
12. In accordance to terms of decision taken at the Lender's consortium meeting held on 24.06.21, the company needs a payment of Rs. 2.81 Cr. said date as up-front payment to an to enable members of consortium to secure the necessary approval for one-time settlement by the respective competent authorities.
13. **Risk on COVID-19**
Consequent upon the lockdown imposed by the Government of India, pursuant to spread of COVID-19, the activities of the Company was essentially restricted. In view of uncertainty regarding continuation of such continuous situation and preservation of currency, future impact on the financial position is not ascertainable.
14. Previous periods figures are reclassified/adjusted wherever necessary.

Authorised Signatory of Standalone Statement

For G. BASU & CO.
Chartered Accountants
Firm No. - 301174E

For G. BASU & CO.
Chartered Accountants
F. No. 301174E
Gautam Mittal
GAUTAM MITTRA
Partner
M. No. 054724

On behalf of the Board of Directors

Mr. Nitin Chandra Lalit (DIN: 0060181)

Mr. Nitin Bhambhani (DIN: 0294182)

Mr. Anurag Bhat (DIN: 0019746)

Mr. Anurag Dey (DIN: 0081810)

Mr. Pratik Kumar Singh (DIN: 0113822)

Mr. S.S. Majumdar

Mr. Madhukar Chaturvedi (Firm No. - AJUPC029A)

Chairman

Managing Director

Director

Director

Director

Company Secretary

Chief Financial Officer

14 FEB 2023

