



S. K. Somaiya College of Arts, Science and Commerce

Vidyavihar, Mumbai - 400 077.

Result Declaration Date : 10-Aug-2020

Result of Regular, Pat: 25-75 Exam held in Mar 2020 For Stream : Bachelor of Commerce (Accounting & Finance), Sem : II, A. Y. 2019-20

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Srl	Seat No.	Roll	Student Name	AT	Financial Accounting (Special Accounting Areas) II			Auditing (Introduction and Planning) I			Innovative Financial Services			Business Communication II			Foundation Course II			Business Law (Business Regulatory Framework) I			Business Mathematics		
					Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total
1	7220001	1	Ajmera Noopur Ravi	-	22	57	79+1@	16	51	67	20	55	75	15	50	65	22	57	79+1@	17	58	75	13	48	61
2	7220002	70	Amin Chetan Sadanand	-	22	57	79+1@	19	54	73	22	57	79+1@	15	50	65	21	56	77	21	59	80	18	53	71
3	7220003	56	Angural Rahul Madanlal	-	17	56	73	18	57	75	21	60	81	15	54	69	20	59	79	20	59	79+1@	20	59	79+1@
4	7220004	2	Ansari Mehvish Sultan	-	10	42	52	14	46	60	14	46	60	10	42	52	20	52	72	12	47	59	10	42	52
5	7220005	57	Ansari Mohammed Nadeef Mohd Arif	-	20	58	78+2@	18	56	74	20	58	78	13	51	64	20	58	78	18	56	74	20	58	78+2@
6	7220006	3	Barot Jeel Piyush	-	18	52	70	15	49	64	20	54	74	14	48	62	21	55	76	18	52	70	14	48	62
7	7220007	4	Bhanushali Avani Vasant	-	19	51	70	16	48	64	16	48	64	14	46	60	21	53	74	12	48	60	20	52	72
8	7220008	5	Bhanushali Dharmik Devendra	-	17	53	70	17	53	70	20	56	76	14	50	64	21	57	78+2@	19	55	74	19	55	74
9	7220009	6	Bhanushali Jeet Vasant	-	17	46	63	10	39	49	21	50	71	12	41	53	20	49	69	18	51	69	11	40	51
10	7220010	7	Bhanushali Khushbu Bharat	-	21	56	77+3@	14	49	63	20	55	75	18	53	71	20	55	75	15	54	69	15	50	65
11	7220011	8	Bhanushali Komal Murji	-	18	52	70	14	52	66	20	54	74	14	48	62	21	55	76	21	61	82	13	47	60
12	7220012	9	Bhanushali Nidhi Kantilal	-	14	52	66	17	55	72	17	55	72	12	50	62	20	58	78+2@	16	54	70	10	48	58
13	7220013	10	Bhanushali Viral Hareh	-	15	49	64	18	52	70	21	55	76	18	52	70	18	52	70	19	53	72	13	47	60
14	7220014	11	Bhatt Falguni Vijay	-	19	57	76	12	50	62	18	56	74	18	56	74	20	58	78+2@	15	53	68	18	56	74
15	7220015	12	Bhayani Raj Milan	-	14	48	62	18	52	70	20	54	74	14	48	62	20	54	74	19	53	72	16	50	66
16	7220016	14	Bhowmik Surjit Arup	-	21	61	82	21	63	84	21	61	82	17	57	74	21	61	82	18	63	81	16	56	72
17	7220017	15	Chande Bhavya Nilesh	-	16	48	64	15	47	62	19	51	70	14	46	60	20	52	72	16	48	64	20	52	72
18	7220018	142	Chaudhary Vishal Sheshram	-	15	53	68	23	61	84	22	60	82	19	57	76	20	58	78+2@	19	57	76	13	51	64
19	7220019	16	Chavan Sheetal Ishwar	-	23	62	85	18	57	75	21	60	81	19	58	77+3@	21	60	81	22	61	83	19	58	77+3@
20	7220020	58	Chheda Foram Laherchand	-	18	46	64	15	43	58	20	48	68	18	46	64	21	49	70	13	53	66	17	45	62
21	7220021	17	Chincholia Tejal Dinesh	-	19	57	76	20	59	79+1@	21	59	80	19	57	76	20	58	78	20	58	78+2@	22	60	82
22	7220022	18	Darji Krishna Chetan	-	22	63	85	15	65	80	21	62	83	19	60	79+1@	21	62	83	21	62	83	18	59	77+3@
23	7220023	19	Dedhia Akshay Paresh	-	17	48	65	13	44	57	20	51	71	19	50	69	21	52	73	19	50	69	19	50	69
24	7220024	20	Dodia Krishna Paresh	-	16	50	66	18	52	70	18	52	70	13	47	60	20	54	74	17	51	68	18	52	70
25	7220025	59	Doshi Samyag Uday	-	19	55	74	19	55	74	22	58	80	19	55	74	20	56	76	21	57	78+2@	20	56	76

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					KT	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext
26	7220026	21	Doshi Siddhi Nandivardhan	-	18	54	72	16	58	74	22	58	80	16	52	68	21	57	78+2@	20	56	76	19	55	74
27	7220027	60	Faras Armaan Ganishah	-	15	45	60	13	45	58	22	52	74	12	42	54	20	50	70	19	49	68	15	45	60
28	7220028	61	Fulwariya Indraj Madanlal	-	12	40	52	16	44	60	11	39	50	10	38	48	19	47	66	17	46	63	10	38	48
29	7220029	22	Gada Aman Khushal	-	17	48	65	17	48	65	22	53	75	19	50	69	19	50	69	21	52	73	16	47	63
30	7220030	23	Gajra Maithali Haresh	-	20	55	75	17	52	69	22	57	79+1@	16	51	67	21	56	77+3@	20	55	75	18	53	71
31	7220031	24	Gala Ayushi Chetan	-	22	59	81	19	58	77+3@	22	59	81	18	55	73	20	57	77	21	58	79+1@	19	56	75
32	7220032	25	Gala Bhavin Navin	-	23	63	86	16	63	79+1@	22	62	84	18	58	76	21	61	82	21	61	82	18	58	76
33	7220033	26	Gala Dakshal Sachin	-	15	47	62	13	45	58	22	54	76	16	48	64	20	52	72	19	51	70	12	44	56
34	7220034	27	Ganesh Kumar Advaita	-	21	60	81	21	63	84	22	61	83	21	60	81	20	59	79+1@	21	60	81	19	58	77+3@
35	7220035	28	Gaud Kaushal Direndra	-	22	58	80	14	50	64	21	57	78+2@	18	54	72	21	57	78+2@	18	55	73	15	51	66
36	7220036	145	Gaud Rupesh Tarkeshwar	-	22	60	82	16	54	70	18	56	74	13	51	64	20	58	78+2@	15	53	68	20	58	78+2@
37	7220037	71	Giri Aman Ajay	-	21	54	75	15	48	63	21	54	75	15	48	63	19	52	71	17	50	67	20	53	73
38	7220038	29	Gohil Dhaval Rajesh	-	17	53	70	14	50	64	19	55	74	13	49	62	20	56	76	19	55	74	15	51	66
39	7220039	30	Gori Bhakti Suresh	-	17	50	67	14	47	61	16	49	65	14	47	61	21	54	75	16	49	65	11	44	55
40	7220040	31	Gosar Preyash Deepak	1	10	43	53	07*F*	40	47*F*	16	49	65	12	45	57	20	53	73	18	51	69	10	43	53
41	7220041	32	Gunjal Sakshi Digambar	-	20	59	79	15	68	83	20	59	79	19	58	77+3@	22	61	83	21	61	82	20	59	79+1@
42	7220042	33	Gupta Sujata Shivnarayan	-	22	64	86	20	65	85	23	65	88	23	65	88	20	62	82	22	64	86	22	64	86
43	7220043	34	Hariya Vatsal Kishor	-	14	49	63	17	52	69	20	55	75	18	53	71	20	55	75	16	51	67	14	49	63
44	7220044	35	Jadav Raj Ramesh	-	22	62	84	20	60	80	22	62	84	20	60	80	21	61	82	21	61	82	21	61	82
45	7220045	36	Jagtap Mayuri Shankar	-	19	58	77	19	64	83	23	62	85	20	59	79+1@	21	60	81	22	62	84	20	59	79+1@
46	7220046	37	Jain Piyush Suresh	-	22	62	84	18	58	76	23	63	86	18	58	76	20	60	80	19	59	78+2@	20	60	80
47	7220047	38	Jain Sona Gajendra	-	22	62	84	19	59	78+2@	23	63	86	21	61	82	20	60	80	22	62	84	19	59	78+2@
48	7220048	39	Jawahiri Asfiya Firoz	-	23	61	84	20	58	78+2@	23	61	84	20	58	78+2@	19	57	76	21	59	80	16	54	70
49	7220049	40	Jethva Nitu Rajesh	-	19	56	75	15	54	69	23	60	83	19	56	75	20	57	77+3@	19	56	75	21	58	79+1@
50	7220050	41	Jha Saurabh Sadanand	-	16	49	65	12	47	59	21	54	75	14	47	61	21	54	75	16	49	65	15	48	63
51	7220051	42	Joshi Aditi Bhavesh	-	12	46	58	16	50	66	21	55	76	15	49	64	20	54	74	16	50	66	11	45	56
52	7220052	43	Joshi Reema Radheshyam	-	22	64	86	20	65	85	21	63	84	19	61	80	22	64	86	20	63	83	22	64	86



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					KT	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext
53	7220053	143	Kalvankar Yash Prakash	-	21	61	82	19	59	78+2@	21	61	82	22	62	84	18	58	76	19	59	78+2@	21	61	82
54	7220054	72	Kalvikatte Akshata Dattatray	-	16	48	64	10	42	52	22	54	76	11	43	54	20	52	72	14	46	60	14	46	60
55	7220055	44	Kamdar Shaurya Kartikeya	-	20	56	76	20	56	76	21	57	78+2@	19	55	74	20	56	76	19	55	74	21	57	78+2@
56	7220056	45	Kanojiya Umesh Shivnath	-	20	57	77	18	64	82	21	58	79+1@	15	52	67	19	56	75	21	58	79+1@	19	56	75
57	7220057	46	Kapadi Krisha Praful	-	18	57	75	15	64	79+1@	21	60	81	21	60	81	20	59	79+1@	22	63	85	22	61	83
58	7220058	47	Kataria Deep Ramesh	-	19	53	72	17	51	68	21	55	76	17	51	68	20	54	74	16	50	66	13	47	60
59	7220059	48	Kazi Adeeba Altaf	-	13	46	59	12	45	57	21	54	75	18	51	69	20	53	73	14	47	61	16	49	65
60	7220060	62	Kenia Yash Dhiren	-	21	52	73	17	48	65	22	53	75	20	51	71	19	50	69	18	52	70	22	53	75
61	7220061	67	Khan Muskan Harun	-	20	54	74	15	56	71	21	55	76	17	51	68	19	53	72	21	55	76	19	53	72
62	7220062	49	Khan Zaid Imtiyaz	-	12	47	59	12	52	64	18	53	71	14	49	63	20	55	75	16	51	67	14	49	63
63	7220063	51	Kirodian Shreya Purushothama	-	22	61	83	19	58	77+3@	22	61	83	20	59	79+1@	20	59	79	22	61	83	21	60	81
64	7220064	52	Koratkar Supriya Hanmant	-	20	60	80	20	63	83	23	63	86	22	62	84	21	61	82	20	60	80	22	62	84
65	7220065	53	Kotkar Mahesh Manish	-	19	53	72	15	49	64	19	53	72	16	50	66	20	54	74	15	49	64	20	54	74
66	7220066	54	Kulkarni Apurva Anand	-	14	41	55	12	40	52	19	46	65	12	39	51	21	48	69	15	42	57	19	46	65
67	7220067	55	Kunder Shreya Raghunath	-	21	60	81	18	57	75	19	58	77+3@	18	57	75	20	59	79+1@	18	57	75	21	60	81
68	7220068	146	Loke Tanuj Nilesh	-	16	52	68	18	54	72	21	57	78+2@	15	51	66	21	57	78	16	52	68	21	57	78+2@
69	7220069	76	Maharana Janak Simanchal	-	19	56	75	18	55	73	22	59	81	13	50	63	18	55	73	16	53	69	11	48	59
70	7220070	77	Mehara Priya Bhagwan Singh	-	20	59	79+1@	20	62	82	21	60	81	20	59	79+1@	19	58	77	20	59	79	19	58	77
71	7220071	78	Mehta Shreya Vijay	-	21	60	81	20	60	80	19	58	77+3@	17	56	73	18	57	75	21	60	81	18	57	75
72	7220072	147	Mohite Priyanka Ravindra	-	17	51	68	15	53	68	20	54	74	13	47	60	20	54	74	16	50	66	19	53	72
73	7220073	149	Muthathyan Pranaya Rameshan	-	18	52	70	17	51	68	20	54	74	14	48	62	19	53	72	18	52	70	18	52	70
74	7220074	80	Nagar Deepak Rajesh	-	23	67	90	21	65	86	21	65	86	24	68	92	20	64	84	22	66	88	23	67	90
75	7220075	81	Naik Swati Sreenivas	-	18	54	72	17	53	70	20	56	76	20	56	76	20	56	76	17	56	73	19	55	74
76	7220076	82	Nakrani Mhendi Tulsidas	-	19	57	76	21	59	80	22	60	82	13	51	64	21	59	80	21	59	80	17	55	72
77	7220077	83	Nanda Krishna Shyam	-	18	58	76	19	60	79+1@	21	61	82	18	58	76	20	60	80	19	60	79+1@	18	58	76
78	7220078	150	Nithya Varghese	-	18	53	71	18	54	72	22	57	79+1@	14	49	63	20	55	75	18	59	77+3@	19	54	73
79	7220079	84	Padaya Yash Balwant	-	19	53	72	15	49	64	21	55	76	18	52	70	18	52	70	17	57	74	22	56	78+2@

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80	7220080	85	Panchal Niki Bharat	-	16	47	63	16	56	72	21	52	73	18	49	67	20	51	71	16	50	66	15	46	61
81	7220081	86	Panchpaya Jinal Shamjibhai	-	17	49	66	11	43	54	12	44	56	10	42	52	19	51	70	13	45	58	12	44	56
82	7220082	87	Pandey Priya Vinod	1	17	51	68	16	54	70	22	56	78	17	51	68	20	54	74	19	55	74	07*F*	41	48*F*
83	7220083	63	Parab Savi Rajan	-	21	59	80	19	62	81	20	58	78+2@	16	54	70	21	59	80	22	60	82	20	58	78+2@
84	7220084	88	Pareek Sonu Tolaram	-	21	56	77+3@	17	52	69	20	55	75	15	50	65	18	53	71	20	55	75	18	53	71
85	7220085	89	Parmar Manthan Hareesh	-	18	53	71	14	49	63	19	54	73	12	47	59	20	55	75	16	51	67	16	51	67
86	7220086	90	Patel Amisha Ashwin	-	20	60	80	20	60	80	21	61	82	18	58	76	21	61	82	22	62	84	22	62	84
87	7220087	91	Patel Milankumar Chandrakant	-	17	54	71	18	55	73	22	59	81	18	55	73	20	57	77+3@	18	55	73	13	50	63
88	7220088	92	Patel Prachi Bechar	-	19	55	74	16	52	68	18	54	72	22	58	80	21	57	78+2@	21	57	78+2@	17	53	70
89	7220089	93	Patel Suraj Govind	-	19	53	72	17	51	68	20	54	74	17	51	68	21	55	76	19	53	72	16	50	66
90	7220090	64	Patwari Harsha Kamlesh	-	14	38	52	11	44	55	21	45	66	11	35	46	20	44	64	13	44	57	11	35	46
91	7220091	65	Prajapati Sumeet Mohan	-	22	57	79+1@	16	51	67	22	57	79+1@	17	52	69	20	55	75	17	52	69	18	53	71
92	7220092	94	Purabia Omkar Sanjay	-	17	54	71	16	53	69	19	56	75	19	56	75	19	56	75	18	55	73	14	51	65
93	7220093	148	Rane Sanika Vijay	-	19	54	73	17	52	69	20	55	75	16	51	67	20	55	75	21	56	77+3@	20	55	75
94	7220094	96	Rathod Kritika Abhijit	-	22	63	85	20	67	87	19	60	79+1@	18	59	77+3@	19	60	79	20	61	81	22	63	85
95	7220095	97	Raut Aryan Mohan	-	15	44	59	14	43	57	20	49	69	13	42	55	20	49	69	19	48	67	13	42	55
96	7220096	98	Sahu Abhishek Sanjay	-	19	57	76	16	54	70	21	59	80	16	54	70	20	58	78+2@	18	58	76	19	57	76
97	7220097	66	Sahu Tushar Ravindra	-	20	56	76	20	56	76	21	57	78+2@	13	49	62	20	56	76	19	55	74	20	56	76
98	7220098	99	Salian Trupti Sunil	-	20	60	80	19	59	78+2@	21	61	82	17	57	74	21	61	82	18	58	76	18	58	76
99	7220099	133	Sanil Divyashree Harish	-	20	60	80	23	63	86	23	63	86	21	61	82	22	62	84	22	62	84	22	62	84
100	7220100	100	Sanura Nidhi Rajesh	-	14	48	62	18	52	70	19	53	72	18	52	70	19	53	72	17	51	68	10	44	54
101	7220101	134	Sardhara Krishna Sanjay	-	21	57	78+2@	16	52	68	20	56	76	19	55	74	19	55	74	17	53	70	21	57	78+2@
102	7220102	135	Satam Nirmitee Vijay	-	19	54	73	19	54	73	20	55	75	17	52	69	20	55	75	18	53	71	17	52	69
103	7220103	101	Satra Khushi Manilal	-	23	67	90	21	65	86	20	64	84	20	64	84	19	63	82	21	65	86	20	64	84
104	7220104	102	Savla Jash Rajesh	-	20	55	75	18	53	71	20	55	75	22	57	79+1@	21	56	77+3@	15	50	65	19	54	73
105	7220105	103	Savla Shubh Kantilal	-	20	56	76	20	56	76	20	56	76	22	58	80	18	54	72	15	51	66	22	58	80
106	7220106	104	Sen Siddharth	-	13	53	66	16	56	72	20	60	80	16	56	72	20	60	80	17	57	74	17	57	74
107	7220107	105	Serrao Michelle Wilfred	-	15	53	68	16	54	70	21	59	80	21	59	80	20	58	78+2@	19	57	76	10	48	58

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108	7220108	141	Sersiya Parmadevi Jassaram	-	22	57	79+1@	16	52	68	20	55	75	19	54	73	18	53	71	20	55	75	19	54	73
109	7220109	106	Sethi Khushal Devrajan	-	17	52	69	13	48	61	21	56	77+3@	12	47	59	18	53	71	16	51	67	16	51	67
110	7220110	107	Shah Akshat Rohit	-	14	47	61	12	55	67	19	52	71	17	50	67	18	51	69	18	51	69	17	50	67
111	7220111	108	Shah Bhumi Bhavesh	2	13	42	55	07*F*	45	52*F*	21	50	71	07*F*	36	43*F*	20	49	69	11	40	51	14	43	57
112	7220112	109	Shah Divya Kamlesh	-	14	46	60	15	52	67	20	52	72	13	45	58	20	52	72	16	57	73	10	42	52
113	7220113	110	Shah Jeel Darshan	-	19	54	73	17	52	69	22	57	79+1@	12	47	59	19	54	73	20	56	76	14	49	63
114	7220114	111	Shah Lekha Sachin	-	23	65	88	21	63	84	22	64	86	17	59	76	22	64	86	21	63	84	23	65	88
115	7220115	112	Shah Nandan Manoj	-	18	48	66	16	57	73	21	51	72	16	46	62	20	50	70	17	47	64	17	47	64
116	7220116	113	Shah Riya Hiren	-	18	52	70	15	60	75	21	55	76	15	49	64	21	55	76	17	51	68	16	50	66
117	7220117	114	Shah Zenil Bhavesh	-	18	54	72	18	56	74	22	58	80	14	50	64	20	56	76	18	55	73	19	55	74
118	7220118	115	Shaikh Alifiya Mohd Hanif	-	21	62	83	17	63	80	23	64	87	17	58	75	18	59	77+3@	21	62	83	20	61	81
119	7220119	116	Shaikh Sana Kausar Modh Yadulla	-	20	56	76	19	56	75	22	58	80	16	52	68	20	56	76	14	52	66	18	54	72
120	7220120	117	Sharma Aarti Bhawarlal	-	23	66	89	23	66	89	21	64	85	22	65	87	20	63	83	21	64	85	22	65	87
121	7220121	137	Sharma Abhishek Mithilesh	-	18	57	75	20	59	79+1@	20	59	79+1@	18	57	75	20	59	79	16	55	71	16	55	71
122	7220122	118	Sharma Kavita Bhuvan Prasad	-	16	49	65	20	53	73	18	51	69	20	53	73	19	52	71	19	52	71	16	49	65
123	7220123	119	Shinde Akash Balaji	-	18	50	68	16	48	64	21	53	74	15	47	62	18	50	68	19	51	70	19	51	70
124	7220124	69	Shrimali Janvi Mukesh	-	17	52	69	17	54	71	22	57	79+1@	14	49	63	20	55	75	14	49	63	19	54	73
125	7220125	120	Shrimali Jayesh Naresh	-	15	52	67	15	52	67	20	57	77+3@	16	53	69	21	58	79+1@	17	54	71	13	50	63
126	7220126	121	Singh Anjali Preamsagar	-	18	53	71	19	54	73	20	55	75	15	50	65	20	55	75	18	58	76	13	48	61
127	7220127	138	Singh Ankita Jayprakash	-	15	51	66	14	50	64	20	56	76	15	51	66	18	54	72	18	56	74	21	57	78+2@
128	7220128	122	Soni Shruti Girish	-	16	46	62	17	49	66	18	48	66	15	45	60	20	50	70	16	46	62	16	46	62
129	7220129	123	Takale Ankita Dilipkumar	-	19	60	79	19	60	79+1@	18	59	77	17	58	75	20	61	81	18	59	77+3@	19	60	79
130	7220130	139	Talvatkar Mansi Santosh	-	21	55	76	15	51	66	18	52	70	11	45	56	20	54	74	16	50	66	21	55	76
131	7220131	124	Tawade Akanksha Janardan	-	21	59	80	21	59	80	19	57	76	21	59	80	21	59	80	20	58	78+2@	13	51	64
132	7220132	125	Thakkar Mansi Manish	-	20	54	74	15	49	64	20	54	74	13	47	60	21	55	76	19	53	72	20	54	74
133	7220133	126	Thakkar Nupur Deepak	-	19	53	72	15	49	64	19	53	72	13	47	60	21	55	76	20	54	74	17	51	68
134	7220134	127	Thik Akanksha Maruti	-	19	56	75	18	55	73	20	57	77+3@	17	54	71	20	57	77+3@	19	56	75	19	56	75

@ - O.5042/O.5043/O.5044, * - O.5045, # - O.229



S. K. Somaiya College of Arts, Science and Commerce

Vidyavihar, Mumbai - 400 077.

Result Declaration Date : 10-Aug-2020

Result of Regular, Pat: 25-75 Exam held in Mar 2020 For Stream : Bachelor of Commerce (Accounting & Finance), Sem : II, A. Y. 2019-20

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Srl	Seat No.	Roll	Student Name	AT	Financial Accounting (Special Accounting Areas) II			Auditing (Introduction and Planning) I			Innovative Financial Services			Business Communication II			Foundation Course II			Business Law (Business Regulatory Framework) I			Business Mathematics		
					KT	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext	Total	Int	Ext
135	7220135	128	Veera Surmi Kalpesh	-	21	59	80	20	58	78+2@	19	57	76	17	55	72	20	58	78+2@	17	55	72	17	55	72
136	7220136	129	Vekaria Richa Nilkanth	-	14	50	64	14	55	69	20	56	76	14	50	64	20	56	76	21	57	78+2@	11	47	58
137	7220137	144	Yellapurkar Rutam Pushkaraj	-	20	56	76	17	55	72	19	55	74	16	52	68	19	55	74	19	56	75	18	54	72
138	7220138	130	Sayed Zaid Shaukat	-	12	42	54	19	49	68	22	52	74	12	42	54	19	49	68	17	47	64	15	45	60