

# **APOLLO TECHNO EQUIPMENTS LIMITED**

## **STATUTORY AUDIT REPORT 2020-2021**

**REGISTERED OFFICE**  
PLOT NO. 151,152,162,163 INDUSTRIAL ESTATE,  
GIDC MEHSANA – 384002.



### **AUDITORS**

**DIPAL R. SHAH & CO.  
CHARTERED ACCOUNTANTS**

507, MAURYANSH ELANZA,  
NEAR PAREKHS HOSPITAL,  
SATELLITE, AHMEDABAD – 15,  
PAN: AARFD7929C

Ph : 079-29606425, 40053654

M info@drscindia.com  www.drscindia.com

## INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF  
APOLLO TECHNO EQUIPMENTS LIMITED**

### REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

We have audited the standalone financial statements of APOLLO TECHNO EQUIPMENTS LIMITED (the Company), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021, the Statement of Profit and Loss including the statement of other comprehensive income for the year then ended on 31<sup>st</sup> March, 2021, Cash Flow for the year ended 31<sup>st</sup> March, 2021, the changes in equity for the year ended, and a notes to financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the 'Basis for the Qualified Opinion' the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31<sup>st</sup> March, 2021;
- (b) In the case of the Statement of Profit and Loss including other comprehensive income, of the Profit of the Company for the year ended on that date;
- (c) In the case of Cash Flow Statement, of the Cash Flows of the company for the year ended on that date.
- (d) In the case of changes in equity, of the changes in equity of the company for the year ended on that date.

### BASIS FOR QUALIFIED OPINION

We draw attention to the fact that Advance to Supplier of ₹ 82.22 to Millenium Link East for Trade - Saudi Arabia seems to be not recoverable in the absence of third party confirmation. Accordingly, we are unable to comment on the appropriateness of the carrying value and their consequential impact on the financial statements ended March 31 2021. Audit report of previous auditor for the previous year ended March, 31, 2020 was also qualified for this matter.



We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 we have obtained is sufficient and appropriate to provide a basis for our Qualified opinion on the Financial statement.

## **RESPONSIBILITY OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

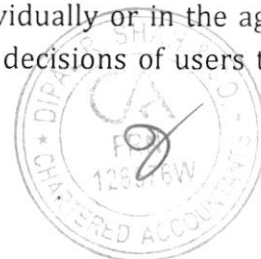
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the net profit/loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Amendment Rules, 2016. 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

## **AUDITORS' RESPONSIBILITY FOR AUDIT OF FINANCIAL STATEMENTS**

Our objective is to obtain reasonable assurance about whether the financial statements 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 Standard of Auditings 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 financial statements.



As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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) (i) of the Act, we are also responsible for expressing our opinion 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 made by management.
- Conclude on the appropriateness of management's 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 the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

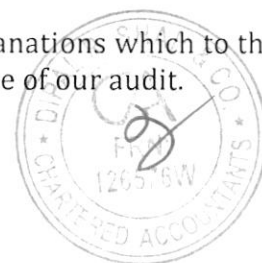
#### **OTHER MATTER**

We draw attention to the fact previous year audit was conducted by another auditor and we have obtained sufficient and appropriate audit evidences and has conducted and concluded our duties as required by SA – 510 Initial Audit engagements as issued by institute of Chartered Accountants of India.

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

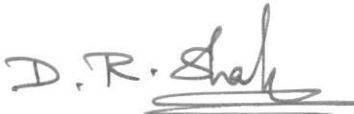
1. As required by Companies (Auditor's Report) order, 2016, issued by a Central Government of India in terms of Sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure 1" a statement of the matters specified in paragraph 3 and 4 of the order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.



- (a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (b) The Balance Sheet and the Statement of Profit and Loss including the statement of other comprehensive income, the Cash Flow Statement and statement of changes in equity dealt with by this Report are in agreement with the books of account.
- (c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- (d) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (e) With respect to adequacy of Internal Financial Controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" annexed to this report.
- (f) The company has not paid any managerial remuneration for the year ended March 31, 2021 to its directors, hence we have nothing to report under the provisions of section 197 read with schedule V of the Act;
- (g) With respect to other matters to be included in Auditor's Report in accordance with Rule 11 of Companies (Audit & Auditors) Rules, 2014, in our opinion and to the best of our information and according to explanations given to us:
- (i) The Company has disclosed pending litigations against it that could impact its financial position and financial statements. Refer Note No. 30 of notes to Financial Statements.
- (ii) The company did not have any long term contract including derivative contracts for which there were any material foreseeable losses; and
- (iii) There were no amounts which were required to be transferred to Investor Education & Protection Fund by the company.

**For, DIPAL R. SHAH & CO.**  
**Chartered Accountants**  
**FRN : 126576W**



**CA Dipal R. Shah**  
**Partner**  
**Membership No. : 119628**  
**UDIN: 21119628AAAAKQ2561**



**Date: 02/11/2021**  
**Place: Ahmedabad**

## ANNEXURE - 1 TO THE AUDITOR'S REPORT

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2021, we report that:

(I) In respect of fixed assets:

- (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets except the fact that such new assets purchased have not been provided identification mark on it;
- (b) As explained to us, physical verification of Fixed Assets have been carried out by the company only at the end of the financial year only and no material discrepancies were noticed on such verification; the frequency of verification is reasonable, having regard to the size of the company and nature of its business;
- (c) According to the information and explanations given by the management and based on the verification of the same the title deeds of immovable properties included in fixed assets are held in the name of the company and verification of title deeds have been made.

(II) The company has not made any purchases of inventories during the year nor the company had any opening stock of inventories, Accordingly, the sub clause 2 of paragraph 3 of the order is not applicable to the company and hence not commented upon.

(III) According to the information and explanations given to us, the company has not granted unsecured or secured loans to Individuals, Firms, Companies, Limited Liability Partnership and other persons listed in the register maintained under Section 189 of the Companies Act, 2013; Accordingly, the sub clause 3(iii) (a), (b) and (c) of paragraph 3 of the order is not applicable to the company and hence not commented upon.

(IV) In our opinion and according to information and explanations given to us, there are no loans, investments, guarantees and securities granted in respect of which provisions of section 185 & 186 of the Act are applicable and hence not commented upon.

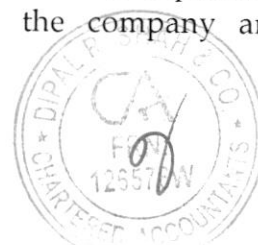


- (V) The company has not accepted any deposits during the year from the public within the meaning of section 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Therefore the provisions of clause (v) of paragraph 3 of the Order are not applicable to the company.
- (VI) In the absence of manufacturing activities during the year , the sub clause (VI) of paragraph 3 of the order relating to maintenance of cost records is not applicable to the company and hence not commented upon.
- (VII) In respect of Statutory dues,
- (a) The company is generally regular in depositing undisputed statutory dues including provident Fund, Investors Educational and Protection Fund, Employees' state Insurance, Income Tax, Goods & Service Tax, Custom Duty, Cess and any other material Statutory dues, as may be applicable, with the appropriate authorities as observed by us during the course of our examination of the books of Accounts carried out in accordance with generally accepted Auditing Practices in India.
- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, tax on customs, value added tax, GST, Cess and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six month from the date they became payable.
- (c) According to records of the company, the dues outstanding of VAT and CST at the year end on account of dispute is as under:

Name of Statue	Nature of Dues	Disputed Amount (₹ in lakhs)	Amt. Paid (₹ in Lakhs)	Period to which amount relates	Forum where dispute is pending
Gujarat Value Added Tax Act ,2003 & Central Sales Tax Act, 1956.	Tax, Interest and Penalty	22.85	2.55	2017 - 18	Depty. State Tax Comm. (Appeal) - 4, Mehsana



- (VIII) In our opinion and according to information and explanations given by the management of the company, the company has not defaulted in repayment of dues to a Financial Institutions, Bank or Debenture Holders, as may be applicable;
- (IX) According to the information and explanations given by the management, and on an overall examination of balance sheet, we report that the company has not taken any term loan during the year and the company did not have any term loans outstanding during the year.
- (X) Based on the audit procedures performed for the purpose of reporting true and fair view of the financial statements and according to information and explanations given by the management, we report that No fraud on or by the company has been noticed or reported during the year.
- (XI) According to information and explanation given to us, the company has not paid any managerial remuneration to its directors hence clause (xi) of paragraph 3 of the order is not applicable to the company and hence not commented upon.
- (XII) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable and hence not commented upon.
- (XIII) According to the information and explanations given to us and based on our examination of the records of the Company, the company has disclosed the transactions made with related parties. The transactions with the related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (XIV) According to the information and explanations given to us and on overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence reporting requirement under clause 3(xiv) are not applicable to the company and hence not commented upon.



- (XV) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transaction with directors or person connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (XVI) According to information and explanations given to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the company.

For, DIPAL R. SHAH & CO.  
Chartered Accountants  
FRN : 126576W



*D. R. Shah*

Date : 02/11/2021  
Place: Ahmedabad

CA Dipal R. Shah  
Partner  
M. No. : 119628  
UDIN : 21119628AAAAKQ2561

## **ANNEXURE 2 :**

### **ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF APOLLO TECHNO EQUIPMENTS LIMITED**

#### **Report on the Internal Financial Controls under clause (1) of Sub Section 3 of Section 143 of the Companies Act, 2013 "the Act")**

We have audited the Internal Financial controls over financial reporting of **Apollo Techno Equipments Limited** ('the company') as of 31<sup>st</sup> March, 2021 in conjunction with our audit of the financial statements of the company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing as specified under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these Financial Statements was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed



risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these Financial Statements.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting with reference to these Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these Financial Statements includes those policies and procedures that

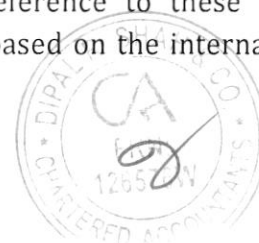
- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Control over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these Financial Statements and such internal financial controls over financial reporting with reference to these Financial Statements were operating effectively as at March 31, 2021, based on the internal control



over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**Date : 02/11/2021**  
**Place : Ahmedabad**



**For, DIPAL R. SHAH & CO.**  
**Chartered Accountants**  
**FRN : 126576W**

*D. R. Shah*

**CA Dipal R. Shah**  
**Partner**  
**Membership No. : 119628**  
**UDIN: 21119628AAAAKQ2561**

**APOLLO TECHNO EQUIPMENTS LIMITED**  
**BALANCE SHEET AS AT 31/03/2021**

		₹ in Lakhs	
Particulars	Note No	As at 31/03/2021	As at 31/03/2020
<b>I ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
(a) Property, Plant and Equipment	2	261.25	374.55
(b) Capital Work-in-Progress		-	-
(c) Intangible Assets	3	-	0.09
(d) Financial Assets			
(i) Investments	4	329.55	197.43
(ii) Loans		-	-
(iii) Others	5	0.54	0.67
(e) Deferred Tax Assets (Net)		-	-
(f) Other Non-current Assets		-	-
<b>TOTAL NON CURRENT ASSETS</b>		<b>611.34</b>	<b>572.74</b>
<b>CURRENT ASSETS</b>			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables	6	37.57	37.57
(iii) Cash and Cash Equivalents	7	1.76	44.77
(iv) Loans		-	-
(v) Other Financial Assets		-	-
(c) Other Current Assets	8	106.98	106.89
<b>TOTAL CURRENT ASSETS</b>		<b>146.31</b>	<b>189.23</b>
<b>TOTAL ASSETS</b>		<b>757.65</b>	<b>761.97</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	9	20.00	20.00
(b) Other Equity	10	184.80	171.79
<b>TOTAL EQUITY</b>		<b>204.80</b>	<b>191.79</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
(a) Financial liabilities			
(i) Borrowings	11	518.76	534.53
(ii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)	12	16.40	16.40
(d) Other non-current liabilities		-	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>535.16</b>	<b>550.93</b>
<b>CURRENT LIABILITIES</b>			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	13	0.28	-
(iii) Other Financial Liabilities		-	-
(b) Provisions	14	14.15	13.15
(c) Other current liabilities	15	3.26	6.10
<b>TOTAL CURRENT LIABILITIES</b>		<b>17.69</b>	<b>19.25</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>757.65</b>	<b>761.97</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		

The Notes referred to above form an integral part of the Balance Sheet.  
As per our report of even date

For, Dipal R. Shah & Co.  
Chartered Accountants  
Firm - Ahmedabad

*D. R. Shah*  
CA Dipal R. Shah  
Partner  
M. No. 11/11/11  
Place: Ahmedabad  
Date:

**APOLLO TECHNO EQUIPMENTS LIMITED**  
For and On behalf of the Board

*Rashmikant Patel*  
Rashmikant Patel  
Director  
DIN : 00009629  
Place: Ahmedabad  
Date:

*Parth Patel*  
Parth Patel  
Director  
DIN : 07131930



**APOLLO TECHNO EQUIPMENTS LIMITED**  
Statement of Profit and Loss for the year ended on 31/03/2021

Particulars	Note No.	₹ in Lakhs	
		For the year ended on 31/03/2021	For the year ended on 31/03/2020
<b>Continuing Operations</b>			
I Revenue from Operations		-	-
II Other Income	16	4.96	4.94
III TOTAL REVENUE (I + II)		4.96	4.94
<b>IV EXPENSES</b>			
Cost of Materials Consumed		-	-
Changes in Inventories		-	-
Employee Benefit Expenses		-	-
Finance Costs	17	40.08	58.26
Depreciation and Amortization Expenses		14.59	-
Other Expenses	18	10.50	10.21
TOTAL EXPENSES		65.17	68.47
V Profit / (Loss) before Exceptional Items and Tax (III-IV)		(60.21)	(63.54)
VI Exceptional Items	19	58.71	58.07
VII Profit / (Loss) before Tax (V-VI)		(118.92)	(121.61)
VIII Tax Expense (i+ii+iii+iv)		0.19	-
(i) Current Tax		0.19	-
(ii) Deferred Tax Expense / (Income)		-	-
IX Profit / (Loss) for the period from Continuing Operations (VII - VIII)		(119.11)	(121.61)
<b>X Discontinued Operations</b>			
Profit / (Loss) from Discontinued Operations		-	-
Tax Expense of Discontinuing Operations		-	-
XI Profit / (Loss) from Discontinued Operations (after tax)		-	-
XII Profit / (Loss) for the Period (IX + XI)		(119.11)	(121.61)
<b>XIII Other comprehensive income</b>			
Items that will not be re classified to Profit and Loss			
Remeasurements of the defined benefit liabilities / (asset)		-	-
Changes in Fair Value of Investments FVTOCI		132.12	(35.70)
Income Tax relating to these items		-	-
XIV Total Comprehensive income for the Period (XII + XIII)		13.01	(157.32)
<b>XV Dividend per Equity Share</b>			
Basic		6.50	(78.66)
Diluted		6.50	(78.66)

The Notes referred to above form an integral part of the Profit and Loss Statement.

As per our report of even date

Dipal R. Shah & Co.  
Chartered Accountants  
Firm No: 126576W

*D.R. Shah*

(CA Dipal R. Shah)  
Partner  
M. No: 119628  
Place: Ahmedabad

APOLLO TECHNO EQUIPMENTS LIMITED  
For and On behalf of the Board

*Rashmi Patel* *Parth Patel*

Rashmi Patel  
Director  
DIN : 00093929  
Date:  
Place : Mehsana

Parth Patel  
Director  
DIN : 07131930

