

Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Standalone Financial Results of Skipper Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Skipper Limited
3A, Loudon Street
Kolkata – 700 017

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Skipper Limited ("the Company") for the quarter ended December 31, 2023 and year to date results for the period from April 1, 2023 to December 31, 2023, together with notes thereon (herein after referred to as 'the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, and has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on February 12, 2024, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles, practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SINGHI & CO.
Chartered Accountants
Firm Registration No.302049E



Rahul Bothra
Partner

Membership No. 067330
UDIN: 240673308KFY0J1817

Place: Kolkata

Dated: February 12, 2024

SKIPPER LIMITED

CIN: L40104WB1981PLC033408

Registered Office: 3A, Loudon Street, Kolkata – 700017, India
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Web: www.skipperlimited.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31 DECEMBER 2023

(₹ in million, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	8,015.81	7,723.73	4,448.52	21,285.35	13,229.43	19,803.00
2 Other Income	22.55	18.81	12.19	55.91	35.42	53.17
3 Total Revenue (1+2)	8,038.36	7,742.54	4,460.71	21,341.26	13,264.85	19,856.17
4 Expenses						
Cost of Materials consumed	4,968.75	4,685.15	3,760.07	13,494.14	9,589.78	13,552.66
Changes in inventories of finished goods and work-in-progress	(1,203.96)	(218.61)	(992.73)	(2,082.95)	(1,412.88)	(884.42)
Erection, sub-contracting and other project expenses	1,377.46	453.96	66.23	1,900.35	305.75	369.94
Employee benefits expense	333.08	320.55	248.10	922.76	739.93	974.91
Finance costs	394.76	348.90	257.46	1,024.63	723.20	1,040.09
Depreciation and amortisation expense	134.84	129.34	113.59	388.49	353.78	467.80
Other expenses	1,769.81	1,745.75	913.70	4,942.08	2,797.33	3,864.43
Total Expenses	7,774.74	7,465.04	4,366.42	20,589.50	13,096.89	19,385.41
5 Profit/ (Loss) before exceptional items and tax (3-4)	263.62	277.50	94.29	751.76	167.96	470.76
6 Exceptional items	-	-	-	-	-	-
7 Profit/ (Loss) before tax (5-6)	263.62	277.50	94.29	751.76	167.96	470.76
8 Tax Expense						
Current Tax	41.86	45.85	16.57	128.37	29.67	82.72
MAT Credit entitlement	-	-	(8.42)	-	(21.52)	(1.55)
Deferred Tax*	44.00	41.81	15.02	115.56	41.43	62.51
Total Tax Expenses	85.86	87.66	23.17	243.93	49.58	143.68
9 Profit/ (Loss) for the period (7-8)	177.76	189.84	71.12	507.83	118.38	327.08
10 Other Comprehensive Income (Net of Tax)						
(a) (i) Items that will not be reclassified to Statement of Profit & Loss	0.67	0.67	0.63	2.01	1.88	2.68
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.23)	(0.24)	(0.22)	(0.70)	(0.66)	(0.94)
(b) (i) Items that will be reclassified to Statement of Profit & Loss	(24.74)	(15.73)	(23.88)	(19.08)	(23.88)	9.07
(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	8.65	5.49	8.34	6.67	8.34	(3.17)
Total Other Comprehensive Income (Net of Tax) (a+b)	(15.65)	(9.81)	(15.13)	(11.10)	(14.32)	7.64
11 Total Comprehensive Income For The Period (9+10)	162.11	180.03	55.99	496.73	104.06	334.72
Paid up Equity Share Capital (Face Value Re 1 per Share)	102.67	102.67	102.67	102.67	102.67	102.67
Other Equity						7,576.94
Earnings per equity share (not annualised for quarter periods)						
Basic EPS (in Rs)	1.74	1.84	0.69	4.95	1.15	3.19
Diluted EPS (in Rs)	1.74	1.84	0.69	4.95	1.15	3.19
Cash EPS (in Rs.) #	3.03	3.20	2.04	8.63	6.67	8.04

Cash EPS = [PAT + Depreciation +/- unrealised Derivative & foreign exchange loss/gain]/ Number of equity shares.

* Deferred Tax Expenses includes utilisation of MAT Credit Entitlement.



SKIPPER LIMITED

Notes to the Unaudited Standalone Financial Results

1. STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in million)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(a) Segment Revenue						
Engineering Products	5,176.58	5,958.98	3,369.80	15,300.68	10,264.35	15,238.54
Polymer Products	1,086.17	1,123.01	979.79	3,491.35	2,571.47	4,059.49
Infrastructure Projects	1,753.06	641.74	98.93	2,493.32	393.61	504.97
Revenue from Operations	8,015.81	7,723.73	4,448.52	21,285.35	13,229.43	19,803.00
(b) Segment Results						
Engineering Products	582.29	634.11	381.17	1,680.32	978.41	1,612.31
Polymer Products	34.87	28.34	34.64	143.80	76.49	142.40
Infrastructure Projects	120.69	23.31	1.48	145.19	12.95	13.78
Total	737.85	685.76	417.29	1,969.31	1,067.85	1,768.49
Less: Interest Expense	394.76	348.90	257.46	1,024.63	723.20	1,040.09
Add: Interest Income	20.21	16.51	9.36	49.11	24.71	34.72
Less: Un-allocable Expenditure net-off unallocable income	99.68	75.87	74.90	242.03	201.40	292.36
Profit/ (Loss) Before Tax	263.62	277.50	94.29	751.76	167.96	470.76
(c) Segment Assets						
Engineering Products	20,222.34	20,262.79	17,582.40	20,222.34	17,582.40	16,332.17
Polymer Products	4,325.16	4,038.36	3,642.88	4,325.16	3,642.88	3,858.48
Infrastructure Projects	3,558.15	1,459.16	1,046.95	3,558.15	1,046.95	901.39
Unallocated	1,987.03	1,556.40	1,087.23	1,987.03	1,087.23	1,139.85
Total Segment Assets	30,092.68	27,316.71	23,359.46	30,092.68	23,359.46	22,231.89
(d) Segment Liabilities						
Engineering Products	9,566.16	9,629.73	8,137.50	9,566.16	8,137.50	7,344.75
Polymer Products	844.10	805.91	732.36	844.10	732.36	1,179.09
Infrastructure Projects	2,282.99	1,024.51	294.54	2,282.99	294.54	561.06
Unallocated	764.87	716.57	562.26	764.87	562.26	627.19
Total Segment Liabilities	13,458.12	12,176.72	9,726.66	13,458.12	9,726.66	9,712.09

- 2 The above standalone financial Results as reviewed by the Audit Committee were taken on record by the Board of Directors at its meeting held on 12th February, 2024. The Statutory Auditors have carried out limited review of the above financial results.
- 3 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("IND AS") and the other accounting principles generally accepted in India.
- 4 The Company has made an assessment of the impact of The Taxation Laws (Amendment) Act 2019 ('the Act') and decided to continue with the existing tax structure until the utilisation of MAT credit entitlement, tax incentives and deductions available to the Company. In compliance with the accounting standards, the Company is calculating the deferred tax liabilities at existing tax rate of 30% on liabilities and assets which are expected to cease by the date of transition and at lower tax rate u/s 115BAA of Income Tax Act on liabilities and assets which are expected to remain post-transition date.
- 5 The Code on Social Security, 2020 (Code) related to employee benefits during employment and post-employment received Presidential assent in Sep'2020. The Code has been published in the Gazette of India; however, the date on which the Code will come into effect has not been notified and the final rules/ interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. However, the Company envisages that the impact of the above will not be material.
- 6 The Board of Directors of the Company ('the Board') at its meeting held on 16th August 2023 had approved raising of funds by way of an issue of equity shares through rights issue ("Rights Issue"). Further, the Rights Issue Committee as constituted by the Board, at its meeting held on 8th January 2024 & 17th January, 2024 has approved various terms of the Issue and the Letter of Offer for issue of 1,02,67,021 equity shares of face value of Rs.1 each at a price of Rs.194/- per Equity Share (including premium of Rs.193 per Equity Share), in the ratio of 1 Equity Shares for every 10 existing fully-paid equity shares held by the eligible equity shareholders as on the record date i.e. 12th January 2024. The issue period was from 30th January, 2024 to 8th February, 2024. The Allotment would be made as per the basis of Allotment to be finalised in consultation with the Lead Managers, the Registrar to the Issue and BSE Limited, the Designated Stock Exchange.
- 7 Previous year/periods figures have been regrouped or rearranged, wherever necessary.



For and on behalf of the Board

SAJAN KUMAR BANSAL
Managing Director
DIN - 00063555



Place: Kolkata

Dated: 12-02-2024

Independent Auditor's Review Report on the Unaudited Quarterly and Year to Date Consolidated Financial Results of Skipper Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Skipper Limited
3A, Loudon Street
Kolkata – 700017

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. Skipper Limited (hereinafter referred to as the "Company") and its interest in joint venture for the quarter ended December 31, 2023 and year to date results for the period from April 1, 2023 to December 31, 2023, together with notes thereon (herein after referred to as 'the Statement'), attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended, and has been initialed by us for identification purpose.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, in their meeting held on February 12, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the financial result of entity given below which has been reviewed by us:
Joint Venture – Skipper - Metzer India LLP.
5. Based on our review conducted and procedure performed as stated in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SINGHI & CO.
Chartered Accountants
Firm Registration No.302049E



(Rahul Bothra)
Partner

Membership No. 067330

UDIN: 24067330BKFYOK8065



Place: Kolkata

Dated: February 12, 2024

SKIPPER LIMITED

SKIPPER LIMITED

CIN:L40104WB1981PLC033408

Registered Office: 3A, Loudon Street, Kolkata – 700017, India
 Ph: 033- 22895731, Fax: 033-22895733, Email - investor.relations@skipperlimited.com,
 Web: www.skipperlimited.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31 DECEMBER 2023

(₹ in million, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	8,015.81	7,723.73	4,448.52	21,285.35	13,229.43	19,803.00
2 Other Income	22.55	18.81	12.19	55.91	35.42	53.17
3 Total Revenue (1+2)	8,038.36	7,742.54	4,460.71	21,341.26	13,264.85	19,856.17
4 Expenses						
Cost of Materials consumed	4,968.75	4,685.15	3,760.07	13,494.14	9,589.78	13,552.66
Changes in inventories of finished goods and work-in-progress	(1,203.96)	(218.61)	(992.73)	(2,082.95)	(1,412.88)	(884.42)
Erection, sub-contracting and other project expenses	1,377.46	453.96	66.23	1,900.35	305.75	369.94
Employee benefits expense	333.08	320.55	248.10	922.76	739.93	974.91
Finance costs	394.76	348.90	257.46	1,024.63	723.20	1,040.09
Depreciation and amortisation expense	134.84	129.34	113.59	388.49	353.78	467.80
Other expenses	1,769.81	1,745.75	913.70	4,942.08	2,797.33	3,864.43
Total Expenses	7,774.74	7,465.04	4,366.42	20,589.50	13,096.89	19,385.41
5 Profit/ (Loss) before exceptional items and tax (3-4)	263.62	277.50	94.29	751.76	167.96	470.76
6 Share of profit/ (Loss) of Joint Venture	26.93	7.99	23.94	57.23	0.13	28.58
7 Profit/ (Loss) before exceptional items and tax (5+6)	290.55	285.49	118.23	808.99	168.09	499.34
8 Exceptional items	-	-	-	-	-	-
9 Profit/ (Loss) before tax (7-8)	290.55	285.49	118.23	808.99	168.09	499.34
10 Tax Expense						
Current Tax	41.86	45.85	16.57	128.37	29.67	82.72
MAT Credit entitlement	-	-	(8.42)	-	(21.52)	(1.55)
Deferred Tax*	44.00	41.81	15.02	115.56	41.43	62.51
Total Tax Expenses	85.86	87.66	23.17	243.93	49.58	143.68
11 Profit/ (Loss) for the period (9-10)	204.69	197.83	95.06	565.06	118.51	355.66
12 Other Comprehensive Income (Net of Tax)						
(a) (i) Items that will not be reclassified to Statement of Profit & Loss	0.67	0.67	0.63	2.01	1.88	2.68
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.23)	(0.24)	(0.22)	(0.70)	(0.66)	(0.94)
(b) (i) Items that will be reclassified to Statement of Profit & Loss	(24.74)	(15.73)	(23.88)	(19.08)	(23.88)	9.07
(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	8.65	5.49	8.34	6.67	8.34	(3.17)
(c) Share of Other Comprehensive Income of joint venture	(0.14)	-	(0.06)	(0.14)	(0.06)	(0.21)
Total Other Comprehensive Income (Net of Tax) (a+b+c)	(15.79)	(9.81)	(15.19)	(11.24)	(14.38)	7.43
13 Total Comprehensive Income For The Period (11+12)	188.90	188.02	79.87	553.82	104.13	363.09
Paid up Equity Share Capital (Face Value Re 1 per Share)	102.67	102.67	102.67	102.67	102.67	102.67
Other Equity					-	7,571.46
Earnings per equity share (not annualised for quarter periods)						
Basic EPS (in Rs)	1.99	1.93	0.92	5.50	1.15	3.46
Diluted EPS (in Rs)	1.99	1.93	0.92	5.50	1.15	3.46
Cash EPS (in Rs.) #	3.29	3.28	2.28	9.18	6.68	8.32

Cash EPS = [PAT + Depreciation +/- unrealised Derivative & foreign exchange loss/gain]/ Number of equity shares.

* Deferred Tax Expenses includes utilisation of MAT Credit Entitlement.



SKIPPER LIMITED

Notes to the Unaudited Consolidated Financial Results						
1. CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES						
Particulars	Quarter Ended			Nine Months Ended		(₹ in million) Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(a) Segment Revenue						
Engineering Products	5,176.58	5,958.98	3,369.80	15,300.68	10,264.35	15,238.54
Polymer Products	1,086.17	1,123.01	979.79	3,491.35	2,571.47	4,059.49
Infrastructure Projects	1,753.06	641.74	98.93	2,493.32	393.61	504.97
Revenue from Operations	8,015.81	7,723.73	4,448.52	21,285.35	13,229.43	19,803.00
(b) Segment Results						
Engineering Products	582.29	634.11	381.17	1,680.32	978.41	1,612.31
Polymer Products	34.87	28.34	34.64	143.80	76.49	142.40
Infrastructure Projects	120.69	23.31	1.48	145.19	12.95	13.78
Total	737.85	685.76	417.29	1,969.31	1,067.85	1,768.49
Less: Interest Expense	394.76	348.90	257.46	1,024.63	723.20	1,040.09
Add: Interest Income	20.21	16.51	9.36	49.11	24.71	34.72
Less: Un-allocable Expenditure net-off unallocable income	99.68	75.87	74.90	242.03	201.40	292.36
Share of profit/ (Loss) of Joint Ventures	26.93	7.99	23.94	57.23	0.13	28.58
Profit/ (Loss) Before Tax	290.55	285.49	118.23	808.99	168.09	499.34
(c) Segment Assets						
Engineering Products	20,222.34	20,262.79	17,582.40	20,222.34	17,582.40	16,332.17
Polymer Products	4,325.16	4,038.36	3,642.88	4,325.16	3,642.88	3,858.48
Infrastructure Projects	3,558.15	1,459.16	1,046.95	3,558.15	1,046.95	901.39
Unallocated	2,038.65	1,581.23	1,053.46	2,038.65	1,053.46	1,134.37
Total Segment Assets	30,144.29	27,341.54	23,325.69	30,144.29	23,325.69	22,226.41
(d) Segment Liabilities						
Engineering Products	9,566.16	9,629.73	8,137.50	9,566.16	8,137.50	7,344.75
Polymer Products	844.10	805.91	732.36	844.10	732.36	1,179.09
Infrastructure Projects	2,282.99	1,024.51	294.54	2,282.99	294.54	561.06
Unallocated	764.87	716.57	562.26	764.87	562.26	627.19
Total Segment Liabilities	13,458.12	12,176.72	9,726.66	13,458.12	9,726.66	9,712.09

- 2 The above consolidated financial Results as reviewed by the Audit Committee were taken on record by the Board of Directors at its meeting held on 12th February, 2024. The Statutory Auditors have carried out limited review of the above financial results.
- 3 As on 31st December, 2023, Skipper Group ("the Group") comprises the parent Company i.e. Skipper Limited and one Joint Venture.
- 4 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereafter ("IND AS") and the other accounting principles generally accepted in India.
- 5 The Company has made an assessment of the impact of The Taxation Laws (Amendment) Act 2019 ('the Act') and decided to continue with the existing tax structure until the utilisation of MAT credit entitlement, tax incentives and deductions available to the Company. In compliance with the accounting standards, the Company is calculating the deferred tax liabilities at existing tax rate of 30% on liabilities and assets which are expected to cease by the date of transition and at lower tax rate u/s 115BAA of Income Tax Act on liabilities and assets which are expected to remain post-transition date.
- 6 The Code on Social Security, 2020 (Code) related to employee benefits during employment and post-employment received Presidential assent in Sep'2020. The Code has been published in the Gazette of India; however, the date on which the Code will come into effect has not been notified and the final rules/ interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. However, the Company envisages that the impact of the above will not be material.
- 7 The Board of Directors of the Company ('the Board') at its meeting held on 16th August 2023 had approved raising of funds by way of an issue of equity shares through rights issue ("Rights Issue"). Further, the Rights Issue Committee as constituted by the Board, at its meeting held on 8th January 2024 & 17th January, 2024 has approved various terms of the Issue and the Letter of Offer for issue of 1,02,67,021 equity shares of face value of Rs.1 each at a price of Rs.194/- per Equity Share (including premium of Rs.193 per Equity Share), in the ratio of 1 Equity Shares for every 10 existing fully-paid equity shares held by the eligible equity shareholders as on the record date i.e. 12th January 2024. The issue period was from 30th January, 2024 to 8th February, 2024. The Allotment would be made as per the basis of Allotment to be finalised in consultation with the Lead Managers, the Registrar to the Issue and BSE Limited, the Designated Stock Exchange.
- 8 Previous year/periods figures have been regrouped or rearranged, wherever necessary.

Place: Kolkata
Dated: 12-02-2024



For and on behalf of the Board

SAJAN KUMAR BANSAL
 Managing Director
 DIN - 00063555

