

Due Diligence Report

ASCENT YARNS PRIVATE LIMITED

Plot No 14, 15, 16
Moraiya Ind. Estate, Moraiya Road, Tal: Sanand
Ahmedabad, Gujarat, 380013
India

Credence Risk Score	Test Score, Test explanation
Company Status	Active
Bank User Name	Super Admin
Delivered On	04/06/2022

Private & Confidential:

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Credence Risk Score

Risk Score	Test Score
Explanation	Test explanation
Comment on Risk Score	hfhldgk;k
Maximum Credit Limit	USD 150,000
Litigation	No
Comments	<p>This report is provided on an “as is” and “ as available” basis and without warranties of any kind, either express or implied. This report is not intended to be used as the sole basis for any decision making and is based upon data and information which is sourced from third parties and variety of other sources which Credence/Interlinkages limited does not control and the information has not been verified unless otherwise indicated in this report. While Credence/Interlinkages limited endeavours to maintain the quality of this information, it makes no representations or warranties regarding the accuracy and/or completeness of the content or of the result obtained from using it and it disclaims all liability, whether in contract, tort (including negligence), for breach of statutory duty, or under any indemnity or otherwise, for any indirect or consequential loss arising out of the use of this report. This report is intended to be used solely by the recipient who has received it from Credence/Interlinkages limited and may not be shared or reproduced either in part or full without the written consent of Credence/Interlinkages limited.</p>

ASCENT YARNS PRIVATE LIMITED

Key Information

Registered Address	PLOT NO 14, 15, 16 MORAIYA IND. ESTATE, MORAIYA ROAD, TAL: SANAND AHMEDABAD 380013 GUJARAT
Business Address	14, 15, 16, Moraiya Industrial Estate, Moraiya Road, Taluk Sanand Ahmedabad 380013 Gujarat
IDoration	Jun 3, 2003
Type of Entity	Private Limited Indian Non-Government Company
Listing Status	Unlisted
Website	https://www.ascentyarns.com
Email	srm@globalpacificnominees.com
Phone	8000922377
CIN	U17297GJ2003PTC042456
PAN	AAECA2350A
Paid Up Capital (INR, million)	34.28
Authorized Capital (INR, million)	42.50
Sum of Charges (INR, million)	155.70
E-Filing Status	Active
Active Compliance	ACTIVE compliant
FYED for which Annual Date of Last AGM	Nov 30, 2021
LEI No	

About The Company

Ascent Yarns Private Limited (AYPL) is engaged in manufacturing weft and warp yarn for woven labels. The company's product portfolio includes filament yarn, actual filament yarn, cotton yarn, and polyester yarn. It provides processed and dyed yarn to label manufacturing companies in India and abroad. As per a credit rating report, AYPL is owned by Global Pacific Nominees Pty. Ltd. (GPNPL) Australia. The manufacturing unit of the company is located in Sanand (Gujarat). The company was incorporated in 2003 and has its registered office located in Ahmedabad, Gujarat.

Industry And Segment(s)

Manufacturing	Textile
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Principal Business Activities 2021

Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity	% of Turnover
C	Manufacturing	C2	Textile, leather and other apparel products	100

Name History

This corporate has not had any name change as per our records.

Standalone Financial Data

Balance Sheet - AOC-4 (INR, Million)	Mar 31, 2019	Mar 31, 2020	Mar 31, 2021
Equity and Liabilities			
Equity			
Share Capital	34.28	34.28	34.28
Reserves and Surplus	242.51	267.70	299.47
Other Equity	0.00	0.00	0.00
Total Equity	276.78	301.98	333.75
Liabilities			
Non-current Liabilities			
Long Term Borrowings	20.78	10.94	2.11
Net Deferred Tax Liabilities	28.95	29.44	29.89
Other Long Term Liabilities	1.89	2.32	3.12
Long Term Provisions	0.00	0.00	0.00
Total Non-current Liabilities	51.62	42.70	35.12
Current Liabilities			
Short Term Borrowings	20.05	1.80	16.10
Trade Payables	37.02	35.16	34.55
Other Current Liabilities	13.22	14.88	7.77
Short Term Provisions	6.16	7.35	7.89
Total Current Liabilities	76.46	59.20	66.31
Total Equity and Liabilities	404.86	403.88	435.19
Assets			
Net Fixed Assets			
Tangible Assets	211.46	204.79	185.30
Intangible Assets	0.26	0.18	0.00
Total Net Fixed Assets	211.72	204.97	185.30
Capital Work-in-progress	0.00	0.00	0.00

Other Non-current Assets

Non-current Investments	57.83	91.02	102.52
Net Deferred Tax Assets	0.00	0.00	0.00
Long Term Loans and Advances	1.66	0.68	1.21
Other Non-current Assets	0.79	1.03	3.34
Total Other Non-current Assets	60.29	92.74	107.07

Current Assets

Current Investments	0.00	0.00	0.00
Inventories	48.71	36.87	50.96
Trade Receivables	56.34	61.02	82.66
Cash and Bank Balances	23.89	4.24	1.38
Short Term Loans and Advances	0.66	0.67	2.59
Other Current Assets	3.26	3.37	5.23
Total Current Assets	132.86	106.18	142.82
Total Assets	404.86	403.88	435.19

Profit & Loss - AOC-4 (INR, Million)	Mar 31, 2019	Mar 31, 2020	Mar 31, 2021
* Total operating revenue net of taxes.			
Net Revenue *	387.41	380.88	316.95
Operating Cost			
Cost of Materials Consumed	192.83	140.09	111.47
Purchases of Stock-in-trade	0.00	0.00	21.18
Changes in Inventories / Finished Goods	-17.33	10.86	-14.29
Employee Benefit Expense	48.20	47.64	34.37
Other Expenses	122.21	128.49	104.39
Total Operating Cost	345.91	327.07	257.13
Operating Profit (EBITDA)	41.50	53.81	59.82
Other Income	7.28	3.11	6.54
Depreciation and Amortization Expense	18.12	18.12	20.09
Profit Before Interest and Tax	30.66	38.81	46.27
Finance Costs	4.64	2.38	1.79
Profit Before Tax and Exceptional Items Before Tax	26.02	36.43	44.47
Exceptional Items Before Tax	0.00	0.00	0.00
Profit Before Tax	26.02	36.43	44.47
Income Tax	7.24	7.24	13.38
Profit for the Period from Continuing Operations	18.78	29.19	31.09
Profit from Discontinuing Operations After Tax	0.00	0.00	0.00
Profit for the Period	18.78	29.19	31.09

Ratios - AOC-4	Mar 31, 2019	Mar 31, 2020	Mar 31, 2021
Revenue Growth (%)	-7.95	-1.68	-16.79
EBITDA Margin (%)	10.71	14.13	18.87
Net Margin (%)	4.85	7.66	9.81
Return on Equity (%)	6.79	9.67	9.32
Debt / Equity	0.15	0.04	0.05
Inventory / Sales (Days)	45.90	35.33	58.69
Debtors / Sales (Days)	53.08	58.48	95.19
Payables / Sales (Days)	34.88	33.70	39.79
Cash Conversion Cycle (Days)	64.09	60.11	114.09
Sales / Net Fixed Assets	1.83	1.86	1.71
Current Ratio (Current Assets / Current Liability)	1.74	1.79	2.15
Quick Ratio ((Current Assets less Inventory)/ Current Liability)	1.10	1.17	1.39
External Gearing (Total External Debt / Tangible Networkth)	0.15	0.04	0.05
Total Gearing (Total Outside Liabilities / Tangible Networkth)	0.46	0.34	0.30
Interest Coverage (EBIDTA / Interest paid)	8.94	22.58	33.34

Auditors' Comments - Standalone

Financial Year	Qualified / Adverse Remarks?
2019	No
2020	No
2021	No

Comments under Auditors' Report and Directors' Report

No comments are available

Auditor(s) - Standalone

Year	Auditor Name	Auditor Firm Name	PAN (of firm or auditor)
2019	DHARMENDRA LAXMANBHAI SOLANKI	DHARMENDRA & KHAJANCHI	AACFD6319D
2020	DHARMENDRA LAXMANBHAI SOLANKI	DHARMENDRA & KHAJANCHI	AACFD6319D
2021	DHARMENDRA LAXMANBHAI SOLANKI	DHARMENDRA & KHAJANCHI	AACFD6319D

Structure - 31st March,2021

Promoter %	Public %	No. of Shareholders	Total Equity Shares	Total Preference Shares
100	0	3	3,427,660	0

Share Holding Pattern

Promoters - 31st March,2021				
Category	Equity		Preference	
	Number of Shares	Percentage	Number of Shares	Percentage
Individual / Hindu Undivided Family				
(i) Indian	269,200	7.85	0	0
(ii) Non-resident Indian (others)	0	0	0	0
(iii) Foreign national (other than NRI)	0	0	0	0
Government				
(i) Central Government	0	0	0	0
(i) Central Government	0	0	0	0
(ii) State Government	0	0	0	0
(iii) Government companies	0	0	0	0
Insurance companies	0	0	0	0
Banks	0	0	0	0
Financial institutions	0	0	0	0
Foreign institutional investors	0	0	0	0
Mutual funds	0	0	0	0
Venture capital	0	0	0	0
Body corporate (not mentioned above)	3,158,460	92.15	0	0
Others	0	0	0	0
Total	3,427,660	100	0	0

Public / Other Than Promoters - 31st March,2021

Category	Equity		Preference	
	Number of Shares	Percentage	Number of Shares	Percentage
Individual / Hindu Undivided Family				
(i) Indian	0	0	0	0
(ii) Non-resident Indian (others)	0	0	0	
(iii) Foreign national (other than NRI)	0	0	0	0
Government				
(i) Central Government	0	0	0	0
(i) Central Government	0	0	0	0
(ii) State Government	0	0	0	0
(iii) Government companies	0	0	0	0
Insurance companies	0	0	0	0
Banks	0	0	0	0
Financial institutions	0	0	0	0
Foreign institutional investors	0	0	0	0
Mutual funds	0	0	0	0
Venture capital	0	0	0	0
Body corporate (not mentioned above)	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

Directors Shareholding - 2021

Name	Designation	Shareholding (%)	Number of Shares
VINOD SHEKHAR	Director	7.85	269,200
ANUP OMPRAKASH KHUSHU	Director	0	0
ASHVINI SHEKHAR	Additional Director	0	0
MAHENDRA BHANSALI	Director	0	0

Current Directors

Director Name	Designation	DIN	PAN	DOB	Gender	Appointment Date	Flags
VINOD SHEKHAR	Director	00399373	ADCPS9431J	Apr 26, 1957	Male	Aug 6, 2003	-
ANUP OMPRAKASH KHUSHU	Director	00655816	ABIPK6408M	Dec 17, 1967	Male	Jun 8, 2003	-
ASHVINI SHEKHAR	Director	02641802	AEDPS6677J	Mar 30, 1963	Male	Jun 22, 2010	-

Related Corporates

*H = Holding	*PC = Paid Up Capital	*OC = Obligation of Contribution	*CF = Charges Filed	*ID. = Incorporation Date
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Holding Corporates

Corporate Name	*H (%)
Global Pacific Nominees Pty. Ltd.	89.23

Subsidiary Corporates

There is no Subsidiary Corporates

Associate Corporates

There is no Associate Corporates

Joint Ventures

There is no Joint Ventures

Other Directorships

	*PC = Paid Up Capital	*OC = Obligation of Contribution	*CF = Charges Filed	*ID. = Incorporation Date
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VINOD SHEKHAR (DIN:00399373)

Corporate Name	*PC (INR, Million)	*CF/*OC (INR, Million)	*ID.	Status	Appointment Date
PARSHWA RETAILS PRIVATE LIMITED(U52334GJ1999PTC040034)	0.10	0.00	Feb 19, 1999	STRIKE OFF	Sep 24, 2001
PARSHWA ELECTRONICS PRIVATE LIMITED(U31100GJ1999PTC035458)	5.00	0.00	Feb 19, 1999	STRIKE OFF	Oct 13, 2002
ANA ELECTRONICS PRIVATE LIMITED (NEW NAME) (U31909GJ1989PTC012515)	5.00	0.00	Jul 18, 1989	AMALGAMATED	Sep 6, 1999
PARSHWA ELECTRONICS SERVICES LIMITED(U72200GJ1991PLC016856)	4.32	0.00	Dec 30, 1991	AMALGAMATED	Sep 30, 2002
GLOBAL PACIFIC NOMINEES(INDIA) PRIVATE LIMITED(U51100GJ2000PTC037237)	7.25	118.70	Jan 24, 2000	ACTIVE	Aug 6, 2003
FEA ELECTRONICS PRIVATE LIMITED(U32301GJ2000PTC038958)	0.10	0.00	Nov 22, 2000	ACTIVE	Nov 22, 2000
I L SYSTEMS INDIA PRIVATE LIMITED(U18100GJ1999PTC037104)	2.95	0.00	Dec 29, 1999	STRIKE OFF	Mar 30, 2000
BAHUMA POLYTEX LIMITED(L17119GJ1986PLC009152)	42.47	23.00	Nov 12, 1986	UNDER LIQUIDATION	Nov 12, 1986
VIBRANT YARNS PRIVATE LIMITED(U17110GJ1988PTC010373)	1.70	15.77	Feb 17, 1988	STRIKE OFF	Sep 19, 1992
PEACOCKTAIL CREATIVE PRIVATE LIMITED(U01100GJ2015PTC084817)	0.10	0.00	Oct 21, 2015	ACTIVE	Oct 21, 2015
ALPHA ALTERNATIVES MSAR LLP(AAW-2814)	5,523.79	0.00	Mar 12, 2021	-	Sep 1, 2021

ANUP OMPRAKASH KHUSHU (DIN:00655816)

Corporate Name	*PC (INR, Million)	*CF/*OC (INR, Million)	*ID.	Status	Appointment Date
ANA ELECTRONICS PRIVATE LIMITED (NEW NAME) (U31909GJ1989PTC012515)	5.00	0.00	Jul 18, 1989	AMALGAMATED	Sep 6, 1999
PARSHWA ELECTRONICS SERVICES LIMITED(U72200GJ1991PLC016856)	4.32	0.00	Dec 30, 1991	AMALGAMATED	Sep 30, 2002
GLOBAL PACIFIC NOMINEES(INDIA) PRIVATE LIMITED(U51100GJ2000PTC037237)	7.25	118.70	Jan 24, 2000	ACTIVE	Jan 24, 2000
FEA ELECTRONICS PRIVATE LIMITED(U32301GJ2000PTC038958)	0.10	0.00	Nov 22, 2000	ACTIVE	Nov 22, 2000

I L SYSTEMS INDIA PRIVATE LIMITED(U18100GJ1999PTC037104)	2.95	0.00	Dec 29, 1999	STRIKE OFF	Dec 30, 1999
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ASHVINI SHEKHAR (DIN:02641802)

Corporate Name	*PC (INR, Million)	*CF/*OC (INR, Million)	*ID.	Status	Appointment Date
PARSHWA ELECTRONICS SERVICES LIMITED(U72200GJ1991PLC016856)	4.32	0.00	Dec 30, 1991	AMALGAMATED	Feb 9, 2011

MAHENDRA BHANSALI (DIN:02089742)

Corporate Name	*PC (INR, Million)	*CF/*OC (INR, Million)	*ID.	Status	Appointment Date
SRM PROFESSIONAL SERVICES PRIVATE LIMITED(U74140GJ2012PTC068702)	0.10	0.00	Jan 20, 2012	ACTIVE	Jan 20, 2012

Charges Filed - Open

Sl.No	Charge ID	Date	Holder Name	Amount (INR, Million)	Type
1	10304030	Aug 21, 2021	STATE BANK OF INDIA	118.7	Modification
2	100431010	Feb 22, 2021	HDFC BANK LIMITED	15	Creation
3	100382452	Oct 9, 2020	KOTAK MAHINDRA BANK LIMITED	22	Creation

Peer Comparison

Industry: Manufacturing | Segment(s): Textile

Metrics	FY 2021		FY 2020		FY 2019	
	Actual Value	Median	Actual Value	Median	Actual Value	Median
# of Peers in Sample		30.00		29.00		28.00
Revenue (INR, Million)	316.95	316.15	380.88	347.47	387.41	348.54
Revenue Growth (%)	-16.79	-7.87	-1.68	-2.94	-7.95	0.19
Net Margin (%)	9.81	0.92	7.66	0.75	4.85	0.74
Return on Equity (%)	9.32	5.29	9.67	7.48	6.79	5.88
Debt / Equity	0.05	1.61	0.04	1.61	0.15	1.65
Inventory / Sales (Days)	58.69	68.90	35.33	54.77	45.90	53.86
Debtors / Sales (Days)	95.19	73.62	58.48	72.43	53.08	65.69
Payables / Sales (Days)	39.79	49.42	33.70	59.33	34.88	45.05
Cash Conversion Cycle (Days)	114.09	106.31	60.11	82.39	64.10	79.83
Sales / Net Fixed Assets	1.71	4.46	1.86	4.46	1.83	4.60

4 Closest Peers by Revenue

Legal Name	City	Revenue (INR, Million)
CEDAAR TEXTILE PRIVATE LIMITED	BENGALURU	317.04
AAKASH GINNING INDUSTRIES PRIVATE LIMITED	FARIDABAD	316.95
ASCENT YARNS PRIVATE LIMITED	Ahmedabad	316.95
SHRI T.P. SPINNING MILLS PRIVATE LIMITED	RAJAPALAYAM	316.30
PVM ENTERPRISES PRIVATE LIMITED	LUDHIANA	316.00

GST

Active GSTINs

GSTIN	State	Type	Latest Filing(s)	Financial Year	Tax Period
24AAECA2350A1ZJ	Gujarat	GSTR3B	May 24, 2022	2022-2023	April
		GSTR1	May 10, 2022	2022-2023	April
33AAECA2350A1ZK	Tamil Nadu	GSTR3B	May 19, 2022	2022-2023	April
		GSTR1	May 4, 2022	2022-2023	April

Legal History

Pending Cases Filed Against this Corporate

There are no Pending Cases Filed Against this Corporate

Pending Cases Filed By this Corporate

Case Category	Court	Petitioner(s)	Case No	Date of Last Hearing
Civil Cases	High Court of Gujarat	ASCENT YARNS PVT. LTD THROUGH HIREN SHAH	SCA/6139/2019	Apr 7, 2020
Writs and Regulatory Matters	LABOUR COURT, AHMEDABAD	ASCENT YARNS PVT LTD	BIR MIC LC/4/2018	Jul 27, 2020
Civil Cases	High Court of Gujarat	ASCENT YARNS PVT. LTD THROUGH HIREN SHAH	SCA/6139/2019	Apr 7, 2020

Pending Cases for Consolidation of Corporate Affairs

There are no Pending Cases for Consolidation of Corporate Affairs

Credit Ratings

CRISIL

Dec 8, 2021

Instrument	Amount	Currency	Rating	Action	Outlook	Remarks
Bank Guarantee	6.50	INR, Million	A4	Revised	-	Issuer Not Cooperating
Cash Credit	60.00	INR, Million	B	Revised	Stable	Issuer Not Cooperating
Letter of Credit	20.00	INR, Million	A4	Revised	-	Issuer Not Cooperating
Proposed Long Term Bank Loan Facility	43.50	INR, Million	B	Revised	Stable	Issuer Not Cooperating
Term Loan	37.00	INR, Million	B	Revised	Stable	Issuer Not Cooperating

Compliance

Incidents of Name Removal U/S 248(5) by ROC

As per our records, this corporate name was never removed under section 248(5) by ROC

BIFR History

This corporate has no BIFR Cases as per our records.

Corporate Debt Restructuring (CDR) History

This corporate has no CDR History as per our records

Suit Filed Cases as per Bureaus

This corporate has no Suit Filed Cases as per Bureaus

Past Export Data

HS CODE	PRODUCT DESCRIPTION	CONSIGNEE	EXPORT DATE	QUANTITY	UNIT	DESTINATION COUNTRY	BILL OF LADING
28333090	COPPER SULPHATE POWDER (AG/51)	LIZZA TRADE LINK	2020-10-17	250	KGS	Nepal	5924041
28276090	POTASSIUM CHLORIDE (AG/15)	LIZZA TRADE LINK	2020-10-17	1000	KGS	Nepal	5924041
28419000	AMMONIUM MOLYBDATE (MF/02)	LIZZA TRADE LINK	2020-10-17	5	KGS	Nepal	5924041
28333090	COPPER SULPHATE POWDER (AG/51)	LIZZA TRADE LINK	2020-10-17	250	KGS	Nepal	5924041
28276090	POTASSIUM CHLORIDE (AG/15)	LIZZA TRADE LINK	2020-10-17	1000	KGS	Nepal	5924041
38089990	NEEM OIL (AG/80)	LIZZA TRADE LINK	2020-10-17	200	LTR	Nepal	5924041
28419000	AMMONIUM MOLYBDATE (MF/02)	LIZZA TRADE LINK	2020-10-17	5	KGS	Nepal	5924041
29362990	CYSTINE HCL (MF/PN/02)	LIZZA TRADE LINK	2020-10-17	2	KGS	Nepal	5924041
29225090	GLYCINE (AG/PA/09)	LIZZA TRADE LINK	2020-10-17	250	KGS	Nepal	5924041
31059090	CYTOK (FO/OO/09)	LIZZA TRADE LINK	2020-10-17	2	KGS	NEPAL	5924041
28417090	AMMONIUM MOLYBDATE	LIZZA TRADE LINK	2020-05-28	5	KGS	NEPAL	2877404
38089990	BIO STIMULANT	LIZZA TRADE LINK	2020-05-28	3	KGS	NEPAL	2877404
13021916	AZA TECH	LIZZA TRADE LINK	2020-05-28	10	KGS	NEPAL	2877404
29181520	SODIUM CITRATE	LIZZA TRADE LINK	2020-02-28	300	KGS	NEPAL	1767747
38089310	NAPHTHALENE ACETIC ACID	LIZZA TRADE LINK	2020-02-28	10	KGS	NEPAL	1767747
28333090	MANGANESE SULPHATE (AH/TE/05)	LIZZA TRADE LINK	2019-11-06	500	KGS	NEPAL	8070574
28276090	POTASSIUM CHLORIDE (AG/15)	LIZZA TRADE LINK	2019-11-06	500	KGS	NEPAL	8070574
25183000	SILICON POWDER SOIL (AG/PA/07)	LIZZA TRADE LINK	2019-11-06	150	KGS	NEPAL	8070574
38089990	DELTAMETHRIN TECHNICAL	PETROKIMIA KAYAKU	2019-03-01	2	NOS	INDONESIA	2404341
31059090	Agriculture fertilizer- FLOWERING KIT (5 2 GM X 5 KIT)	ANGLO GULF FZCO	2019-02-20	0.25	LTR	UNITED ARAB EMIRATES	2172691
31010099	ORGANIC MANURE ROOT-O-MAX GOLD	LIZZA TRADE LINK	2018-12-07	1500	KGS	NEPAL	9415252
31010099	BIO ORGANIC MANURE: TOP SET LIQ. 100ML	LIZZA TRADE LINK	2018-11-22	500	KGS	NEPAL	9046907
35040010	AG/65 TRYPTONE		2018-08-16	50	KGS	VIETNAM, DEMOCRATIC REP. OF	6934045
35040010	AG/54 YEAST EXTRACT		2018-08-16	50	KGS	VIETNAM, DEMOCRATIC REP. OF	6934045
35040010	AG/51 BEEF EXTRACT		2018-08-16	50	KGS	VIETNAM, DEMOCRATIC REP. OF	6934045
35040010	AG/12 PEPTONE POWDER		2018-08-16	50	KGS	VIETNAM, DEMOCRATIC REP. OF	6934045
31059090	STRESS OUT (FO/OS/01)		2018-07-20	2	LTR	VIETNAM, DEMOCRATIC REP. OF	6361682

38085900	Q-PRAX (FO/OS/01)		2018-07-20	2	LTR	VIETNAM, DEMOCRATIC REP. OF	6361682
38085900	SJ-ERASER (FO/OS/01)		2018-07-20	2	LTR	VIETNAM, DEMOCRATIC REP. OF	6361682
38085900	SJ-NINJA (FO/OS/01)		2018-07-20	2	LTR	VIETNAM, DEMOCRATIC REP. OF	6361682
34021900	AQUA -S (FO/01)		2018-07-20	4	KGS	VIETNAM, DEMOCRATIC REP. OF	6361682