



Shree Rama Multi-Tech Limited

An ISO 9001:2015 and ISO 15378:2017 (GMP) Certified Company
DMF Type III Certified Company



REGD. OFFICE & FACTORY ADDRESS : 1557, MOTI-BHOYAN, KALOL-KHATRAJ ROAD, TAL : KALOL,
DIST. : GANDHINAGAR - 382721 **TELE :** (079) 66747101, 66747102 **EMAIL :** info@srmtl.com
WEBSITE : www.srmtl.com **CIN NO :** L25200GJ1993PLC020880
By E-filing

Date: 14th May, 2025

To,
General Manager Listing
BSE Limited
Floor 25, P J Towers,
Dalal Street, Fort,
Mumbai - 400 001

Script Code: 532310

To,
General Manager Listing
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
BandraKurla Complex, Bandra (E)
Mumbai - 400 051

Script Code: SHREERAMA

Sub.: Outcome of Board Meeting dated 14th May, 2025

Dear Sir,

In continuation to our letter dated 7th May, 2025, we hereby inform that the Board of Directors of the Company in its Meeting held on 14th May, 2025 has approved the Audited Financial Results on standalone basis for the quarter and year ended on 31st March, 2025, as reviewed by Audit Committee at its meeting held on 14th May, 2025, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Audit Report of the Statutory Auditor for that period and Statement of Impact of Audit Qualifications as well as the Statement of Assets and Liabilities as at 31st March, 2025.

The Board Meeting commenced at 11:15 a.m. and concluded at 02:50 p.m.

We request to take the above on your record.

Thanking You

Yours faithfully,
For, **Shree Rama Multi-Tech Limited**



Mirtunjay S. Mishra
Company Secretary & Compliance Officer
Membership No. A-76112



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By E-filing

Date: 14th May, 2025

To,
The General Manager (Listing)
BSE Limited
Floor-25, Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 023

To,
The General Manager (Listing)
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051

Sub.: Submission of Audited Financial Results for the Quarter and Year ended on 31st March, 2025

Ref.: Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Reg., 2015

Dear Sir/ Madam,

With reference to the captioned subject, we submit herewith the Audited Financial Results on standalone basis for the quarter and year ended on 31st March, 2025, duly approved by the Board of Directors along with Audit Report of the Statutory Auditors of the Company and Statement of Impact of Audit Qualifications as well as the Statement of Assets and Liabilities and Statement of Cash Flows as at 31st March, 2025 as reviewed by the Audit Committee at their respective meetings held on 14th May, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request to take the above on your record.

Thanking You

Yours Faithfully,

For, **Shree Rama Multi -Tech Limited**



Mirtunjay S. Mishra
Company Secretary & Compliance Officer
Membership No. A-76112

Encl.: a/a



SHREE RAMA MULTI-TECH LIMITED

Regd. Office : Block No. 1557, Village - Moti-Bhoyan, Kalol-Khatraj Road,
Taluka - Kalol, Gandhinagar, Gujarat, 382721
Website: www.srmtl.com, Email : cslegal@srmtl.com, CIN No. L25200GJ1993PLC020880

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

	Particulars	Quarter ended		Year ended	
		31/03/2025 (Audited)	31/12/2024 (Unaudited)	31/03/2024 (Audited)	31/03/2024 (Audited)
1	Income				
	Sale of Products	5,802.41	5,263.70	4,633.19	20,597.46
	Other Operating Income	114.11	25.82	28.49	186.41
	Revenue from operations	5,916.52	5,289.52	4,661.68	20,783.87
i	Other Income	19.06	17.42	38.72	66.91
	Total Income	5,935.58	5,306.94	4,700.40	20,850.78
2	Expenditure				
	Cost of material consumed	3,246.13	3,192.69	2,732.50	12,110.85
	Purchase of Stock in Trade	-	-	-	102.40
	Changes in inventories of finished goods, Work-in-progress and stock-in-trade	207.10	(151.92)	64.28	(119.60)
	Employees benefit expenses	594.92	574.43	519.27	2,251.76
	Depreciation and amortisation expenses	333.81	205.07	149.16	877.28
	Power & Fuel Exps.	219.53	244.98	221.40	1,033.17
	Finance Cost	54.41	47.20	15.18	136.66
	Other Expenses	570.82	668.14	664.07	2,376.86
	Total Expenses	5,226.72	4,780.59	4,365.86	18,666.98
3	Profit before exceptional items and tax (1-2)	708.86	526.35	334.54	996.49
4	Exceptional Items (Net)	-	-	-	-
5	Profit before tax(3+4)	708.86	526.35	334.54	996.49
6	Tax Expenses				
	(i) Current Tax	-	-	-	-
	(ii) Deferred tax	(2,950.77)	-	-	(2,950.77)
	(iii) Short/(Excess) Provision for Income Tax of earlier years	-	-	-	-
7	Net Profit for the period After Tax	3,659.63	526.35	334.54	5,134.57
8	Other Comprehensive Income				
	(i) Items that will not be re-classified to Profit/(Loss)	(1.07)	(126.90)	2.39	(122.79)
	(ii) Income tax effect on above	34.16	-	-	34.16
	(iii) Items that will be re-classified to Profit/(Loss)	-	-	-	-
	(iv) Income tax effect on above	-	-	-	-
	Total Other Comprehensive Income/(Loss)	33.09	(126.90)	2.39	(88.63)
9	Total Comprehensive Income for the period [Comprising Profit and Other Comprehensive Income for the period] (7+8)	3,692.72	399.45	336.93	5,045.94
10	Paid up equity share capital of Face Value of Rs 5/- each	6,673.40	6,673.40	6,673.40	6,673.40
11	Reserves excluding Revaluation Reserves as per Balance Sheet of the Previous Year				8,644.44
12	Earning Per Share (EPS) (of Rs. 5/- each) *				
	(i) Basic	2.72	0.37	0.26	3.76
	(ii) Diluted	2.72	0.37	0.26	3.76

* Pursuant to allotment of Right Issue, EPS for the comparative period has been restated.

Notes:-

- The above Audited Financial Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on May 14, 2025. The audit as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the company.
- The Audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The company operates in a single segment and in line with Ind AS - 108 "Operating Segments", the operations of the Company fall under "Manufacturing of Packaging Materials" business which is considered to be the only reportable business segment.
- The company has made investment of Rs. 13.06 lakhs into equity shares and Rs. 18.60 lakhs in share application money in Shree Rama (Mauritius) Limited, its wholly owned subsidiary company (WOS). The company has made an application to the authorised dealer for the permission of RBI to write off as required under FEMA laws. Further, the company is declared Defunct under the Mauritius law. The company has made full provision for diminution in the value of investment in equity and share application money in earlier years. In view of the above, the consolidated financial results as required by Ind AS 110 issued by ICAI, and provisions of the Companies Act, 2013 could not be prepared.
- In view of consistent profits made by the company during the past 3 years and based on assessment made by the management of future business projections and the reasonable certainty of future taxable profits, the Company has recognised net deferred tax assets amounting to Rs. 2984.93 Lakhs as on March 31, 2025 on carried forward unabsorbed depreciation in accordance and compliance with the requirements of Ind AS 12 "Income Taxes".
- Depreciation for the quarter and year ended March 31, 2025 includes depreciation amounting to Rs. 117.27 Lakhs on assets held for sale reclassified as property, plant and equipment during the year.
- The figures in respect of results for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures of the third quarter of the respective financial year which were subject to limited review by Auditors.
- The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Place : Moti Bhoyan
Date: May 14, 2025

Shalish K. Desai

By Order of the Board of Directors
For, Shree Rama Multi-Tech Limited

Shalish K. Desai
Managing Director
DIN : 01783891



Independent Auditor's Report on the quarterly and year to date audited financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, as amended

To
The Board of Directors of
Shree Rama Multi-Tech Limited

Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying statement of financial results of Shree Rama Multi-Tech Limited ('the Company'), for the quarter and year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the matters described in the basis for qualified opinion para below, the Statement:

- is presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income/(loss) and other financial information for the quarter and year ended March 31, 2025.

Basis for Qualified Opinion

- Non-consolidation of accounts of Shree Rama (Mauritius) Limited (Wholly Owned Subsidiary) as per Section 129 of the Act & Ind AS 110 issued by the Institute of Chartered Accountants of India for the reasons specified in Note No. 4 of the financial results.

We conducted our audit in accordance with the Standards on Auditing ('SA's) specified under Section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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 opinion.

Emphasis of Matter

We draw attention to Note No. 5 of the accompanying Statement regarding recognition of net deferred tax assets amounting to Rs. 2984.93 Lakhs on carried forward unabsorbed depreciation in view of consistent profits made by the company during the past 3 years and based on assessment



done by the management of future business projections regarding the reasonable certainty of future taxable profits.

Our opinion is not modified in respect of above matter.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 SAs 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 auditor's report to the related disclosures in the Statement 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 auditor's 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

Our opinion is not modified in respect of above matter.

Place: Ahmedabad

Date: May 14, 2025

UDIN: 25045706BMJAHM8515



For, Mahendra N. Shah & Co.

Chartered Accountants

FRN 105775W

A handwritten signature in blue ink, appearing to read 'Chirag M. Shah', written over a horizontal line.

Chirag M. Shah

Partner

Membership No. 045706

Shree Rama Multi-Tech Limited

Annexure - 1

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs. in Lakhs)

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total Income	20850.78	20850.78
2.	Total Expenditure	15804.84	15804.84
3.	Exceptional Items (Net)	0.00	0.00
4.	Net Profit/(Loss)	5045.94	5045.94
5.	Earnings Per Share	3.76	3.76
6.	Total Assets	21417.69	21417.69
7.	Total Liabilities	6099.84	6099.84
8.	Net Worth	15317.85	15317.85
9.	Any other financial item(s) (as felt appropriate by the)		

II. Audit Qualification No. 1		
a.	Details of Audit Qualification:	Non consolidation of accounts of Shree Rama Maurities Limited (Wholly Owned Subsidiary (WOS)) as per Sec. 129 of the Act & Ind AS 110 of ICAI for the reasons specified in notes to accounts
b.	Type of Audit Qualification:	Qualified Opinion
c.	Frequency of qualification:	Repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification:	NA
	(ii) If management is unable to estimate the impact, reasons for the same:	In respect of the investment made in Shree Rama (Mauritius) Limited, its wholly owned subsidiary (WOS), the resident directors & key managerial personnel of the said WOS had resigned in the year 2005-06 and audited accounts for the year ended 30th September 2003 and onwards could not be prepared and provided. Its present status is shown as 'defunct' under respective laws. The company has accordingly provided for diminution in the value of investments in the earlier years. In view of the above, it was not possible to prepare consolidated financial statements as required by Ind AS 110 Issued by ICAI, and other provisions of the Companies Act, 2013.
	(iii) Auditors' Comments on (i) or (ii) above:	Refer "Basis for Qualified Opinion" in the Independent Auditors' report dated 14th May, 2025 on the Standalone Financial Results of the company for the year ended on 31st March, 2025

III Signatories:		
CEO/Managing Director	Shaillesh K. Desai	
CFO	Hemant Shah	
Audit Committee Chairman	Mittal K Patel	
Statutory Auditor	For Mahendra N. Shah & Co. Chartered Accountants FRN105775W Chirag M. Shah Partner Mem. No.045706	
Place: Moti Bhojan		
Date: 14/05/2025		





SHREE RAMA MULTI-TECH LIMITED

Regd. Office : Block No. 1557, Village - Moti-Bhoyan, Kalol-Khatraj Road,
Taluka - Kalol, Gandhinagar, Gujarat, 382721

Website: www.srmtl.com, Email : cslegal@srmtl.com, CIN No. L25200GJ1993PLC020880

Audited Statement of Assets and Liabilities at 31st March, 2025

(Rs. In lakhs)

Particulars		As at 31st March, 2025	As at 31st March, 2024
I	ASSETS		
1)	Non-current assets		
	(a) Property, Plant and Equipment	7,083.02	4,659.96
	(b) Capital work in progress	1,721.21	230.29
	(c) Intangible assets	7.13	1.82
	(d) Financial Assets		
	(i) Investments	0.62	0.65
	(ii) Other Financial Assets	23.25	35.18
	(e) Other non-current assets	28.87	821.47
	(f) Deferred Tax Assets (Net)	2,984.93	-
	(g) Income Tax Asset (Net)	198.16	205.42
	Total Non-current Assets	12,047.19	5,954.79
2)	Current assets		
	(a) Inventories	3,191.67	2,916.62
	(b) Financial Assets		
	(i) Trade receivables	5,052.39	4,248.07
	(ii) Cash and cash equivalents	63.32	238.06
	(iii) Bank balances other than (ii) above	937.47	40.94
	(iv) Other Financial Assets	9.09	6.82
	(c) Other current assets	116.56	191.16
	Total Current Assets	9,370.50	7,641.67
	Assets held for sale	-	247.35
	TOTAL ASSETS	21,417.69	13,843.81
II	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity Share capital	6,673.40	6,673.40
	(b) Other Equity	8,644.44	3,598.51
	Total Equity	15,317.84	10,271.91
2)	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,044.67	766.67
	(ii) Other financial liabilities	6.56	16.37
	(b) Provisions	198.35	142.88
	Total Non-current Liabilities	2,249.58	925.92
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,839.72	438.04
	(ii) Trade payables		
	Total Outstanding dues of Micro and Small Enterprises	393.22	362.86
	Total Outstanding dues of Creditors other than Micro and Small Enterprises	1,294.41	1,207.23
	(iii) Other financial liabilities	196.74	228.05
	(b) Other current liabilities	82.79	398.50
	(c) Provisions	43.39	11.29
	Total Current Liabilities	3,850.27	2,645.97
	TOTAL EQUITY AND LIABILITIES	21,417.69	13,843.81

By Order of the Board of Directors
For, Shree Rama Multi-Tech Limited

Shailesh K. Desai
Managing Director
DIN : 01783891

Place : Moti Bhoyan
Date: May 14, 2025





SHREE RAMA MULTI-TECH LIMITED

Taluka - Kalol, Gandhinagar, Gujarat, 382721

Website: www.srmtl.com, Email : cslegal@srmtl.com, CIN No. L25200GJ1993PLC020880

Audited Statement of Cash Flow for the year ended 31st March, 2025

(Rs. in Lakhs)

Particulars	2024-25	2023-24
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax (including OCI)	2,061.00	997.80
Adjustments to reconcile profit/(loss) before tax to net cash flows:		
Depreciation and amortisation expenses	877.28	575.39
Excess Provision written back	(10.20)	(34.95)
Bad Debts/Sundry balances Written off / (back)	16.93	59.60
Finance costs	136.66	82.18
Interest Income	(51.80)	(2.13)
Unrealised (Gain)/loss of Investments	0.03	(0.29)
Interest Expense Provision Written Back	-	(47.50)
Unrelied Exchange Difference	(79.46)	(9.99)
(Gain) / Loss on Sale of Property, Plant and Equipment (Net)	31.75	(54.46)
	2,982.19	1,565.65
Working capital adjustments:		
(Increase)/Decrease in Trade and Other Receivables	(640.47)	(370.60)
(Increase)/Decrease in Inventories	(275.05)	583.86
Increase/(Decrease) in Trade and Other Payables	(91.22)	315.86
	1,975.45	2,094.77
Less : Direct Taxes paid (Net of Refund)	7.80	(10.44)
Net cash flows from operating activities	1,983.25	2,084.33
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,855.88)	(1,188.19)
Proceeds from sale of property, plant and equipment	55.09	85.17
(Investment)/Maturity in Fixed Deposits	(916.10)	(19.63)
Interest Received	43.67	1.53
Net cash flows used in investing activities	(4,673.22)	(1,121.12)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Shares	-	6,300.00
Proceeds from Borrowings (net)	2,679.68	(7,022.13)
Interest Paid	(164.45)	(82.18)
Net cash flows from/(used in) financing activities	2,515.23	(804.31)
Net increase / (decrease) in cash and cash equivalents	(174.74)	158.90
Add : Cash and cash equivalents at the beginning of the year	238.06	79.16
Cash and cash equivalents at the end of the year (Refer Note 10)	63.32	238.06

Place : Moti Bhoyan

Date: May 14, 2025

By Order of the Board of Directors
For, Shree Rama Multi-Tech Limited

Shallesh K. Desai
Managing Director
DIN : 01783891

