



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

05.08.2022

The Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Scrip Symbol: PKTEA

Sub: Unaudited Standalone & Consolidated Financial Results along with Limited Review Report of the Statutory Auditors on the same for the Quarter Ended 30th June, 2022

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter Ended 30th June, 2022 along with the Limited Review Report of the Statutory Auditors on the said results for your kind reference and record.

The said results have been approved and taken on record in the Meeting of the Board of Directors of the Company held today i.e. 5th August, 2022.

The meeting was commenced at 11.30 A.M. and concluded at 12.30 P.M.

Kindly take the same on record.

Thanking You,

Yours Faithfully
For The Peria Karamalai Tea & Produce Co. Ltd.

Saurav Singhania
Saurav Singhania
Company Secretary



Encl: As Above

L N B A N G U R G R O U P O F C O M P A N I E S

REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022,
India L: +91 33 22237128/29 | F: +91 33 22231569

CORPORATE ADDRESS

3rd Floor, Uptown Banjara, Road No. 3, Banjara Hills, Hyderabad
500 034, India L: +91 40 47861111 | F: +91 40 23553358





JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

Block-I, Flat-2C, Gujan's Arudra Apartments, Telungupalayam Pirivu,
Perur Main Road, Coimbatore - 641 026.

E-mail : krishnaa_3@yahoo.com, jaynkri@gmail.com

0422 - 3568399
0422 - 2340168

94436 84044
94864 45671



Date :

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to

The Board of Directors
The Peria Karamalai Tea & Produce Company Limited

We have reviewed the accompanying statement of unaudited standalone financial results of The Peria Karamalai Tea & Produce Company Limited ("the Company") for the quarter ended June 30, 2022 and year to date from April 01, 2022 to June 30, 2022 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with 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.



Branches

3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671



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94864 45671



Date :

Based on our review conducted as above ,nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAYARAMAN AND KRISHNA

Chartered Accountants

FRN - 011185S

S.Krishna Moorthy

Partner

M.No.200826

UDIN- 22200826 A0HXJD3167



Place: Coimbatore

Date: 05.08.2022

Branches

3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

PHONE: (033)22233394 EMAIL ID : periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2022

(Rupees in Lakhs)

| Sl. No. | Particulars | Quarter Ended | | | Year Ended |
|---------|--|-----------------|-----------------|-----------------|-----------------|
| | | 30.06.2022 | 31.03.2022 | 30.06.2021 | 31.03.2022 |
| | | (Unaudited) | Refer Note 4 | (Unaudited) | (Audited) |
| 1 | Income | | | | |
| | Revenue from operations | 822.83 | 1,143.52 | 1,345.22 | 4,720.02 |
| | Other Income | 12.63 | 33.29 | 2.97 | 112.37 |
| | Total Income | 835.46 | 1,176.81 | 1,348.19 | 4,832.39 |
| 2 | Expenses | | | | |
| | a) Cost of materials consumed | 74.73 | 61.36 | 49.33 | 241.58 |
| | b) Purchase of stock-in-trade | 36.14 | 15.54 | - | 63.61 |
| | c) Changes in inventories of finished goods, work in progress and stock-in-trade | (202.25) | 242.92 | (252.22) | (75.71) |
| | d) Employees benefits expense | 702.15 | 745.50 | 654.59 | 2,611.84 |
| | e) Finance costs | 54.93 | 90.07 | 72.41 | 333.40 |
| | f) Depreciation and amortisation expenses | 115.07 | 100.29 | 96.34 | 377.36 |
| | g) Other expenses | 318.78 | 282.03 | 322.59 | 1,162.59 |
| | Total Expenses | 1,099.55 | 1,537.71 | 943.04 | 4,714.67 |
| 3 | Net Profit/(Loss) before exceptional items and tax (1-2) | (264.09) | (360.90) | 405.15 | 117.72 |
| 4 | Exceptional Items | - | - | - | - |
| 5 | Net Profit/(Loss) from Ordinary activities before tax (3-4) | (264.09) | (360.90) | 405.15 | 117.72 |
| 6 | Tax Expense | 7.59 | (33.56) | (2.44) | 68.00 |
| 7 | Net Profit/(Loss) from Ordinary activities after tax (5-6) | (271.68) | (327.34) | 407.59 | 49.72 |
| 8 | Other Comprehensive Income (Net of tax) | | | | |
| | a) Items that will not be reclassified to Profit & Loss | (7.01) | 455.21 | 55.25 | 499.34 |
| | b) Items that will be reclassified to Profit & Loss | - | - | - | - |
| 9 | Total Comprehensive Income (7+8) | (278.69) | 127.87 | 462.84 | 549.06 |
| 10 | Paid Up Equity Share Capital (Face value of Rs.10/- per share) | 309.59 | 309.59 | 309.59 | 309.59 |
| 11 | Reserves(Excluding Revaluation Reserves as per balance sheet of previous accounting year) | - | - | - | 18,245.51 |
| 12 | Earnings Per Share of Rs. 10/- each | | | | |
| | Basic | (8.78) | (10.57) | 13.17 | 1.61 |
| | Diluted | (8.78) | (10.57) | 13.17 | 1.61 |

For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S

S. Krishna Moorthy
S. Krishna Moorthy, FCA.,
Partner M.No : 200628



Standalone Segmentwise Revenue, Results, Capital employed for the Quarter ended 30th June, 2022

(Rupees in Lakhs)

| Sl. No. | Particulars | Quarter Ended | | Year Ended | |
|----------|---|---------------------------|--------------------------------|---------------------------|-------------------------|
| | | 30.06.2022 (Unaudited) | 31.03.2022 Refer Note No. 4 | 30.06.2021 (Unaudited) | 31.03.2022 (Audited) |
| 1 | Segment Revenue | | | | |
| | a) Tea | 861.32 | 928.70 | 936.05 | 3,391.23 |
| | b) Investment | (77.40) | 187.90 | 363.22 | 1,219.40 |
| | c) Power | 79.40 | 74.62 | 84.01 | 311.38 |
| | d) Unallocated | 5.02 | 7.25 | 0.93 | 21.40 |
| | Total | 868.34 | 1,198.47 | 1,384.21 | 4,943.41 |
| | Less: Inter Segment Revenue | 32.88 | 21.66 | 36.02 | 111.02 |
| | Net Sales/Income from Operations | 835.46 | 1,176.81 | 1,348.19 | 4,832.39 |
| 2 | Segment Results (Profit before tax and interest from each segment) | | | | |
| | a) Tea | (129.65) | (395.62) | 98.36 | (641.41) |
| | b) Investment | (96.59) | 120.39 | 358.72 | 1,024.36 |
| | c) Power | 12.06 | (2.23) | 19.57 | 49.11 |
| | d) Unallocated | 5.02 | 6.63 | 0.91 | 19.06 |
| | Total | (209.16) | (270.83) | 477.56 | 451.12 |
| | Less: i) Interest | 54.93 | 90.07 | 72.41 | 333.40 |
| | ii) Other un-allocable expenditure net off unallocable income | - | - | - | - |
| | Profit before tax | (264.09) | (360.90) | 405.15 | 117.72 |
| 3 | Capital Employed (Segment assets) | | | | |
| | a) Tea | 3,614.36 | 3,648.41 | 3,630.30 | 3,648.41 |
| | b) Investment | 16,492.30 | 19,566.19 | 18,795.52 | 19,566.19 |
| | c) Power | 1,419.72 | 1,542.61 | 1,583.07 | 1,542.61 |
| | d) Unallocated | - | - | - | - |
| | Total | 21,526.38 | 24,757.21 | 24,008.89 | 24,757.21 |
| 4 | Capital Employed (Segment liabilities) | | | | |
| | a) Tea | 2,457.96 | 2,174.00 | 1,116.64 | 2,174.00 |
| | b) Investment | - | 3,000.00 | 3,014.20 | 3,000.00 |
| | c) Power | 792.05 | 827.20 | 925.85 | 827.20 |
| | d) Unallocated | 18,276.37 | 18,756.01 | 18,952.20 | 18,756.01 |
| | Total | 21,526.38 | 24,757.21 | 24,008.89 | 24,757.21 |

Notes on standalone financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on August 05, 2022 and approved by the Board of Directors at its meeting held on August 05, 2022 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- These standalone financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108-Operating Segment) on "Segment Reporting" principles.
- Figures of the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and published year to date up to the third quarter of the relevant financial year.
- Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

Place : Kolkata
Date : 05.08.2022

For Jayaraman & Krishna
 Chartered Accountants
 FRN. 0111855

S. Krishna Moorthy, FCA.,
 Partner M.No : 200826



For and on behalf of the Board
of The Peria Karamalai Tea & Produce Company Limited


 L.N. Bangur
 Chairman
 DIN 00012617



JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

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94864 45671

Date :

Independent Auditor's Review Report on the Consolidated Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to

The Board of Directors
The Peria Karamalai Tea & Produce Company Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of The Peria Karamalai Tea & Produce Company Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2022 and year to date from April 01, 2022 to June 30, 2022 ("the Statement") attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the 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 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. 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.

The Statement includes the results of the following entities:

i) Parent Company:

The Peria Karamalai Tea & Produce Company Limited



Branches

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JAYARAMAN & KRISHNA

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0422 - 3568399
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94864 45671

Date :

ii) Subsidiaries:

1. PKT Plantations Limited
2. Shivphal Vinimay Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

The consolidated unaudited financial results include the interim financial results of two subsidiaries which have not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of Rs. 0.48 Lakhs, total net profit after tax of Rs.0.25 Lakhs and Total Comprehensive Income/(Loss) of 0.25 Lakhs for the quarter ended 30.06.2022 as considered in the consolidated unaudited interim financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the statement, in so far as it relates to the affairs of the subsidiary is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

For JAYARAMAN AND KRISHNA

Chartered Accountants

FRN - 011185S


S. Krishna Moorthy

Partner

M.No.200826

UDIN- 22200826A0HXMH4699

Place: Coimbatore

Date: 05.08.2022



Branches

3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
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THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

PHONE: (033)22233394 EMAIL ID : periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th June 2022

(Rupees in lakhs)

| Sl. No. | Particulars | Quarter Ended | | | Year Ended |
|-----------|---|-----------------|--------------------|-----------------|------------------|
| | | 30.06.2022 | 31.03.2022 | 30.06.2021 | 31.03.2022 |
| | | (Unaudited) | (Refer Note No.4) | (Unaudited) | (Audited) |
| | Revenue from operations | 822.83 | 1,143.51 | 1,345.22 | 4,720.02 |
| | Other Income | 13.12 | 33.78 | 3.48 | 114.47 |
| | Total Income | 835.95 | 1,177.29 | 1,348.70 | 4,834.49 |
| 2 | Expenses | | | | |
| | a) Cost of materials consumed | 74.73 | 61.37 | 49.33 | 241.58 |
| | b) Purchase of stock-in-trade | 36.14 | 15.53 | - | 63.61 |
| | c) Changes in inventories of finished goods, work in progress and stock-in-trade | (202.25) | 242.92 | (252.22) | (75.71) |
| | d) Employees benefits expense | 702.15 | 745.50 | 654.59 | 2,611.84 |
| | e) Finance costs | 54.93 | 90.08 | 72.41 | 333.42 |
| | f) Depreciation and amortisation expenses | 115.07 | 100.29 | 96.33 | 377.36 |
| | g) Other expenses | 318.93 | 282.23 | 322.72 | 1,163.80 |
| | Total Expenses | 1,099.70 | 1,537.92 | 943.16 | 4,715.90 |
| 3 | Net Profit/(Loss) before exceptional items and tax (1-2) | (263.75) | (360.63) | 405.54 | 118.59 |
| 4 | Exceptional Items | - | - | - | - |
| 5 | Net Profit/(Loss) from Ordinary activities before tax (3-4) | (263.75) | (360.63) | 405.54 | 118.59 |
| 6 | Tax Expense | 7.70 | (33.47) | (2.32) | 68.38 |
| 7 | Net Profit/(Loss) from Ordinary activities after tax (5-6) | (271.45) | (327.16) | 407.86 | 50.21 |
| 8 | Other Comprehensive Income (Net of tax) | | | | |
| | a) Items that will not be reclassified to Profit & Loss | (7.01) | 455.21 | 55.25 | 499.34 |
| | b) Items that will be reclassified to Profit & Loss | - | - | - | - |
| 9 | Total Comprehensive Income (7+8) | (278.46) | 128.05 | 463.11 | 549.55 |
| 10 | Paid Up Equity Share Capital (Face value of Rs. 10/- per share) | 309.59 | 309.59 | 309.59 | 309.59 |
| 11 | Reserves(Excluding Revaluation Reserves as per balance sheet of previous accounting year) | - | - | - | 18,256.03 |
| 12 | Earnings Per Share of Rs. 10/- each | | | | |
| | Basic | (8.77) | (10.57) | 13.17 | 1.62 |
| | Diluted | (8.77) | (10.57) | 13.17 | 1.62 |

For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S

S. Krishna Moorthy, FCA.,
Partner M.No : 200826



Consolidated Segmentwise Revenue, Results , Capital employed for the Quarter Ended 30th June, 2022

| Sl. No. | Particulars | Quarter Ended | | Year Ended | |
|-------------------|---|------------------|-------------------|------------------|------------------|
| | | 30.06.2022 | 31.03.2022 | 30.06.2021 | 31.03.2022 |
| | | (Unaudited) | (Refer Note No.4) | (Unaudited) | (Audited) |
| (Rupees in lakhs) | | | | | |
| 1 | Segment Revenue | | | | |
| | a) Tea | 861.31 | 907.90 | 936.05 | 3,370.43 |
| | b) Investment | (77.40) | 187.90 | 363.22 | 1,219.40 |
| | c) Power | 79.40 | 62.44 | 84.01 | 299.20 |
| | d) Unallocated | 5.52 | 28.53 | 1.44 | 44.30 |
| | Total | 868.83 | 1,186.77 | 1,384.72 | 4,933.33 |
| | Less: Inter Segment Revenue | 32.88 | 9.48 | 36.02 | 98.84 |
| | Net Sales/Income from Operations | 835.95 | 1,177.29 | 1,348.70 | 4,834.49 |
| 2 | Segment Results (Profit before tax and interest from each segment) | | | | |
| | a) Tea | (129.80) | (437.84) | 98.36 | (684.66) |
| | b) Investment | (96.59) | 141.63 | 358.72 | 1,045.60 |
| | c) Power | 12.06 | (2.24) | 19.57 | 49.12 |
| | d) Unallocated | 5.51 | 27.90 | 1.30 | 41.95 |
| | Total | (208.82) | (270.55) | 477.95 | 452.01 |
| | Less: i) Interest | 54.93 | 90.08 | 72.41 | 333.42 |
| | ii) Other un-allocable expenditure net off unallocable income | - | - | - | - |
| | Profit before tax | (263.75) | (360.63) | 405.54 | 118.59 |
| 3 | Capital Employed (Segment assets) | | | | |
| | a) Tea | 3,614.32 | 3,647.40 | 3,630.30 | 3,647.40 |
| | b) Investment | 16,463.79 | 19,537.25 | 18,765.52 | 19,537.25 |
| | c) Power | 1,419.72 | 1,542.61 | 1,583.07 | 1,542.61 |
| | d) Unallocated | 39.75 | 40.80 | 41.52 | 40.80 |
| | Total | 21,537.58 | 24,768.06 | 24,020.41 | 24,768.06 |
| 4 | Capital Employed (Segment liabilities) | | | | |
| | a) Tea | 2,458.37 | 2,174.30 | 1,116.65 | 2,174.30 |
| | b) Investment | - | 3,000.00 | 3,014.20 | 3,000.00 |
| | c) Power | 792.05 | 827.20 | 925.85 | 827.20 |
| | d) Unallocated | 18,287.16 | 18,766.56 | 18,963.71 | 18,766.56 |
| | Total | 21,537.58 | 24,768.06 | 24,020.41 | 24,768.06 |

Notes on consolidated financial Results:

- 1 The statement has been reviewed by the Audit Committee at its meeting held on August 05, 2022 and approved by the Board of Directors at its meeting held on August 05, 2022 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- 2 These consolidated financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 3 The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108-Operating Segment) on "Segment Reporting" principles.
- 4 Figures of the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and published year to date up to the third quarter of the relevant financial year.
- 5 Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

For and on behalf of the Board
 For The Peria Karamalai Tea & Produce Company Limited

Place : Kolkata
 Date : 05.08.2022

For Jayaraman & Krishna
 Chartered Accountants
 FRN. 0111855

S. Krishna Moorthy
S. Krishna Moorthy, FCA.,
 Partner
 M.No : 200826



L.N. Bangur
 L.N. Bangur
 Chairman
 DIN 00012617