



Alkyl Amines Chemicals Limited

Reg. Office: 401-407, Nirman Vyapar Kendra, Plot No.10, Sector 17, Vashi, Navi Mumbai - 400 703.INDIA
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Responsible Care
OUR COMMITMENT TO SUSTAINABILITY

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. in Lakhs)

(Except per share data)

Sr. No.	Particulars	Quarter ended			Half Yearly		Year ended
		Sep 30, 2019	Jun 30, 2019	Sep 30, 2018	Sep 30, 2019	Sep 30, 2018	Mar 31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	23,497.08	26,623.05	21,813.91	50,120.13	39,628.10	84,640.09
II.	Other Income	89.25	133.26	80.72	222.51	83.20	394.75
III.	Total Revenue (I+II)	23,586.33	26,756.31	21,894.63	50,342.64	39,711.30	85,034.84
IV.	Expenses						
	Cost of Materials Consumed	11,471.74	13,649.71	11,178.57	25,121.45	22,079.76	48,135.72
	Changes in Inventories of Finished Goods and Work-in-Progress	14.61	1,061.30	138.96	1,075.91	(1,776.88)	(2,089.41)
	Employee benefit costs	1,695.67	1,668.96	1,398.32	3,364.63	2,659.70	5,277.90
	Finance Costs	259.30	363.32	387.99	622.62	781.59	1,476.66
	Depreciation and Amortisation Expense	650.54	639.94	562.44	1,290.48	1,117.20	2,333.68
	Other Expenses	4,544.24	4,327.63	4,173.19	8,871.87	8,048.03	16,880.80
	Total Expenses (IV)	18,636.10	21,710.86	17,839.47	40,346.96	32,909.40	72,015.35
V.	Profit before Exceptional Items and Tax (III-IV)	4,950.23	5,045.45	4,055.16	9,995.68	6,801.90	13,019.49
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before tax (V+VI)	4,950.23	5,045.45	4,055.16	9,995.68	6,801.90	13,019.49
VIII.	Tax Expense :						
	Current Tax	756.80	1,499.11	944.39	2,255.92	1,776.71	3,619.81
	Deferred Tax	(1,292.23)	37.05	461.66	(1,255.18)	609.57	1,017.91
	Current Tax Adjustments of Earlier Years	96.28	-	7.32	96.28	7.32	7.32
		(439.15)	1,536.16	1,413.37	1,097.02	2,393.60	4,645.04
IX.	Net Profit for the Period (VII-VIII)	5,389.38	3,509.29	2,641.79	8,898.66	4,408.30	8,374.45
X.	Other comprehensive income / (expense)						
a)	Items that will not be reclassified to profit or loss						
i)	Remeasurment gain/(losses) on defined benefit plans	(43.23)	(65.16)	12.19	(108.39)	(67.79)	(74.22)
ii)	Income tax relating to items that will not be reclassified to profit or loss	7.72	19.39	(1.74)	27.11	23.69	25.06
b)	Items that may be reclassified to profit or loss						
i)	Deferred gains/(losses) on cash flow hedges	64.63	-	(2.49)	64.63	0.13	(31.81)
ii)	Income tax relating to items that may be reclassified to profit or loss	(14.59)	-	0.78	(14.59)	(0.05)	11.12
	Other Comprehensive Income / (Expense) for the period (Net of Tax)	14.53	(45.77)	8.74	(31.24)	(44.02)	(68.85)
XI.	Total Comprehensive Income for the period (IX-X)	5,403.91	3,463.52	2,650.53	8,867.42	4,364.28	8,305.60
XII.	Paid up Share Capital	1,019.82	1,019.82	1,019.82	1,019.82	1,019.82	1,019.82
XIII.	Face Value of Share (Rs.)	5.00	5.00	5.00	5.00	5.00	5.00
XIV.	Earnings Per Equity Share						
	Basic (Rs.)	26.42	17.21	12.95	43.63	21.61	41.06
	Diluted (Rs.)	26.35	17.16	12.92	43.51	21.56	40.95



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Notes:-

1 Statement of Unaudited Standalone Assets & Liabilities as at September 30, 2019:

(Rs. in Lakhs)

Particulars	As at	As at
	Sep 30, 2019 UNAUDITED	Mar 31, 2019 AUDITED
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	38,330.94	37,551.58
(b) Capital Work-In-Progress	6,235.28	4,315.18
(c) Right of Use - Lease asset	69.02	-
(d) Intangible Assets	157.65	91.16
(e) Financial Assets		
(i) Investments	144.11	144.11
(ii) Loans	50.31	45.55
(iii) Other Financial Assets	267.66	397.03
(f) Non-Current Tax Asset (Net)	357.05	356.97
(g) Other Non-Current Assets	836.17	858.14
	46,448.19	43,759.72
Current Assets		
(a) Inventories	10,377.21	10,569.29
(b) Financial Assets		
(i) Trade Receivables	14,272.05	15,263.39
(ii) Cash and Cash Equivalents	1,642.50	1,924.37
(iii) Other Bank Balances	85.71	93.06
(iv) Loans	21.81	19.72
(v) Other Financial Assets	431.31	91.22
(c) Other Current Assets	1,634.85	3,131.43
	28,465.44	31,092.48
TOTAL ASSETS	74,913.63	74,852.20
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,020.60	1,020.60
(b) Other Equity	42,546.67	35,478.71
	43,567.27	36,499.31
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
Long Term Borrowings		
(i) Secured Borrowings	5,961.85	7,776.68
(ii) Unsecured Borrowings	41.45	129.37
(iii) Other Financial Liabilities	-	1.79
(b) Deferred Tax Liabilities (Net)	3,811.13	5,066.31
(c) Provisions	232.11	186.30
(d) Liabilities for Current Tax (Net)	93.95	419.38
	10,140.49	13,579.83
Current liabilities		
(a) Financial Liabilities		
Short term Borrowings		
(i) Secured Borrowings	2,555.40	3,508.32
(ii) Unsecured Borrowings	-	1,547.00
(iii) Trade Payables	10,915.81	12,397.72
(iv) Other Financial Liabilities	6,509.13	6,293.63
(b) Provisions	512.33	466.11
(c) Other Current Liabilities	356.86	560.29
(d) Liabilities for Current Tax (Net)	356.34	-
	21,205.87	24,773.07
TOTAL EQUITY AND LIABILITIES	74,913.63	74,852.20

Particulars	For the half year ended September 30, 2019	For the half year ended September 30, 2018
Cash Flow from Operating Activities		
Profit before tax from continuing operations	9,995.68	6,801.90
Adjustments for :		
Other Comprehensive Income (OCI)	(43.76)	(44.02)
Depreciation and Amortization	1,290.48	1,117.20
Provision for impairment of Assets	18.94	-
(Gain)/Loss on disposal of assets	21.23	1.56
Provision for Inventory to be written off & its GST reversal	155.84	40.89
Unrealized Loss/(Gain) on Foreign Exchange	157.90	442.47
Interest expense	622.62	781.59
Interest Income	(48.09)	(8.09)
Dividend from Investments in Associates-DACL	(59.56)	(74.45)
Increase in Cash Flow Hedge Reserve	-	297.95
Provision no longer required, written back	(1.48)	-
Provision for Doubtful Debts	-	27.28
Provision for Doubtful Advances	-	72.95
Employee Stock Options granted	51.36	-
	12,161.16	9,457.23
Operating Profit before Working Capital Changes		
Adjustments for:		
(Increase) / Decrease in Non-Current Financial Assets	129.37	(10.94)
(Increase) / Decrease in Other Non-Current Assets	16.29	587.12
(Increase) / Decrease in Inventories	62.01	(2,080.11)
(Increase) / Decrease in Trade Receivables	1,149.24	(1,559.37)
(Increase) / Decrease in Loans	(6.85)	(7.60)
(Increase) / Decrease in Other Current Financial Assets	(318.26)	(1,173.25)
(Increase) / Decrease in Other Current Assets	1,520.00	553.67
Increase / (Decrease) in Trade Payables	(1,483.39)	2,751.60
Increase / (Decrease) in Other Current Financial Liabilities	(4.94)	(774.02)
Increase / (Decrease) in Other Current Liabilities	(203.43)	153.45
Increase / (Decrease) in Provisions	92.03	116.29
	13,113.23	8,014.07
Income taxes paid	(2,637.00)	(1,752.33)
Net Cash Flow from Operating Activities	10,476.23	6,261.74
Cash Flow from Investing Activities		
Purchase of Property Plant & Equipments/Intangible Asset/Capital Work in Progress	(4,099.82)	(2,486.04)
Disposal of Property Plant & Equipments	15.87	2.15
Interest Received on Fixed Deposits	26.26	26.76
Investments in Fixed Deposits	13.54	(20.97)
Dividend from Investments in Associates-DACL	59.56	74.45
Net Cash from Investing Activities	(3,984.61)	(2,403.65)
Cash Flow from Financing Activities		
Interest paid	(653.15)	(773.10)
Increase / (Decrease) in Non-Current Borrowings	(1,902.74)	(774.85)
Increase / (Decrease) in Current Borrowings	(2,244.29)	(350.67)
Dividend and Dividend Tax Paid	(1,967.11)	(1,721.28)
Net Cash from Financing Activities	(6,767.29)	(3,619.90)
Net Increase / (Decrease) in Cash and Cash Equivalents	(275.67)	238.19
Cash and Cash Equivalents at the beginning of the year	1,988.46	284.42
Cash and Cash Equivalents at the end of the year	1,712.79	522.61
Components of Cash and Cash Equivalents :		
Cash on Hand	2.29	3.10
Other Bank Balances		
- On Current Accounts	1,640.21	451.58
- On Unpaid Dividend Accounts	70.29	67.93
- On Bank Overdrafts	-	-
- On Deposit Accounts	-	-
	1,712.79	522.61



Notes:-

- 3 The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on November 06, 2019, and approved by the Board of Directors at their meeting on the same date.
- 4 The Company is engaged in only one primary business segment, i.e. "Specialty Chemicals".
- 5 Effective April 1, 2019, the Company adopted Ind AS 116 "Leases", applied to all lease contracts existing on April 1, 2019 using the modified retrospective method along with the transition option to recognise Right-of-Use asset (ROU) at an amount equal to the lease liability as provided under Para C8(c)(ii) in Appendix C of Ind AS 116. Accordingly, comparatives for the quarter and half year ended September 30, 2018 have not been retrospectively adjusted. The effect of this adaption is not material on the profit for the period and earnings per share.
- 6 The standalone cash flow statement for the half year ended September 30, 2018 is approved by the Board of Directors of the Company, but has not been subjected to "limited review".
- 7 Pursuant to the Taxation Laws (Amendment) Ordinance 2019, the Company has decided to opt for the reduced tax rate of 22%. Consequently, the current tax and deferred tax have been computed based on the revised rate which, inclusive of surcharge and cess, comes to 25.17%. Consequently, the current tax for the quarter and half year ended September 30, 2019 is lower by 807.38 lakhs and the deferred tax credit for the period is higher by 1,480.36 lakhs
- 8 Figures for the previous periods have been regrouped and reclassified, wherever necessary.

Place: Mumbai**Date: November 06, 2019****FOR ALKYL AMINES CHEMICALS LTD.****YOGESH M. KOTHARI****CHAIRMAN & MANAGING DIRECTOR**



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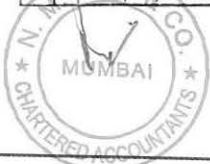


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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. In Lakhs)
(Except per share data)

Sr. No	Particulars	Quarter ended			Half Yearly		Year ended
		Sep 30, 2019	Jun 30, 2019	Sep 30, 2018	Sep 30, 2019	Sep 30, 2018	Mar 31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	23,497.08	26,623.05	21,813.91	50,120.13	39,628.10	84,640.09
II.	Other Income	29.68	133.26	6.27	162.95	8.75	230.96
III.	Total Revenue (I+II)	23,526.76	26,756.31	21,820.18	50,283.08	39,636.85	84,871.05
IV.	Expenses						
	Cost of Materials Consumed	11,471.74	13,649.71	11,178.57	25,121.45	22,079.76	48,135.72
	Changes in Inventories of Finished Goods and Work-in-Progress	14.61	1,061.30	138.96	1,075.91	(1,776.88)	(2,089.41)
	Employee benefit costs	1,695.67	1,668.96	1,398.32	3,364.63	2,659.70	5,277.90
	Finance Costs	259.30	363.32	387.99	622.62	781.59	1,476.66
	Depreciation and Amortisation Expense	650.54	639.94	562.44	1,290.48	1,117.20	2,333.68
	Other Expenses	4,544.24	4,327.63	4,173.19	8,871.87	8,048.03	16,880.80
	Total Expenses (IV)	18,636.10	21,710.86	17,839.47	40,346.96	32,909.40	72,015.35
V.	Profit before Exceptional Items and Tax (III-IV)	4,890.66	5,045.45	3,980.71	9,936.12	6,727.45	12,855.70
VI.	Share of profit of Associate company	163.22	157.27	101.21	320.48	263.04	399.73
VII.	Profit before Exception items and Tax (V+VI)	5,053.88	5,202.72	4,081.92	10,256.60	6,990.49	13,255.43
VIII.	Exceptional Items						
IX.	Tax Expense :						
	Current Tax	756.80	1,499.11	944.39	2,255.92	1,776.71	3,619.81
	Deferred Tax	(1,292.23)	37.05	461.66	(1,255.18)	609.57	1,017.91
	Current Tax Adjustments of Earlier Years	96.28	-	7.32	96.28	7.32	7.32
		(439.15)	1,536.16	1,413.37	1,097.02	2,393.60	4,645.04
X.	Net Profit for the Period (VII-VIII)	5,493.03	3,666.56	2,668.55	9,159.58	4,596.89	8,610.39
XI.	Other comprehensive income / (expense)						
a)	Items that will not be reclassified to profit or loss						
i)	Remeasurment gain/(losses) on defined benefit plans	(43.23)	(65.16)	12.19	(108.39)	(67.79)	(74.22)
ii)	Income tax relating to items that will not be reclassified to profit or loss	7.72	19.39	(1.74)	27.11	23.69	26.06
iii)	Share of OCI in Associate Company	(6.19)	(5.47)	(4.44)	(11.66)	(9.55)	(14.35)
b)	Items that may be reclassified to profit or loss						
i)	Deferred gains/(losses) on cash flow hedges	64.63	-	(2.49)	64.63	0.13	(31.81)
ii)	Income tax relating to items that may be reclassified to profit or loss	(14.59)	-	0.78	(14.59)	(0.05)	11.12
	Other Comprehensive Income / (Expense) for the period (Net of Tax)	8.34	(51.24)	4.30	(42.90)	(53.57)	(83.20)
XII.	Total Comprehensive Income for the period (IX-X)	5,501.37	3,615.32	2,672.85	9,116.68	4,543.32	8,527.19
XIII.	Paid up Share Capital	1,019.82	1,019.82	1,019.82	1,019.82	1,019.82	1,019.82
XIV.	Face Value of Share (Rs.)	5.00	5.00	5.00	5.00	5.00	5.00
XV.	Earnings Per Equity Share						
	Basic (Rs.)	26.93	17.98	13.08	44.91	22.54	42.22
	Diluted (Rs.)	26.86	17.93	13.05	44.79	22.48	42.10



Notes

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1 Statement of Unaudited Consolidated Assets & Liabilities as at September 30, 2019:

(Rs. in Lakhs)

Particulars	As at	As at
	Sep 30, 2019 UNAUDITED	Mar 31, 2019 AUDITED
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	38,330.94	37,551.58
(b) Capital Work-In-Progress	6,235.28	4,315.18
(c) Right of Use - Lease asset	69.02	-
(d) Intangible Assets	157.65	91.16
(e) Financial Assets	-	-
(i) Investments	1,801.73	1,552.50
(ii) Loans	50.31	45.55
(iii) Other Financial Assets	267.66	397.03
(f) Non-Current Tax Asset (Net)	357.05	356.97
(g) Other Non-Current Assets	836.17	858.14
	48,105.81	45,168.12
Current Assets		
(a) Inventories	10,377.21	10,569.29
(b) Financial Assets	-	-
(i) Trade Receivables	14,272.05	15,263.39
(ii) Cash and Cash Equivalents	1,642.50	1,924.37
(iii) Other Bank Balances	85.71	93.06
(iv) Loans	21.81	19.72
(v) Other Financial Assets	431.31	91.22
(c) Other Current Assets	1,634.85	3,131.43
	28,465.44	31,092.48
TOTAL ASSETS	76,571.25	76,260.60
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,020.60	1,020.60
(b) Other Equity	44,204.29	36,887.11
	45,224.89	37,907.71
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
Long Term Borrowings		
(i) Secured Borrowings	5,961.85	7,776.68
(ii) Unsecured Borrowings	41.45	129.37
(iii) Other Financial Liabilities	-	1.79
(b) Deferred Tax Liabilities (Net)	3,811.13	5,066.31
(c) Provisions	232.11	186.30
(d) Liabilities for Current Tax (Net)	93.95	419.38
	10,140.49	13,579.83
Current liabilities		
(a) Financial Liabilities		
Short term Borrowings		
(i) Secured Borrowings	2,555.40	3,508.32
(ii) Unsecured Borrowings	-	1,547.00
(iii) Trade Payables	10,915.81	12,397.72
(iv) Other Financial Liabilities	6,509.13	6,293.63
(b) Provisions	512.33	466.11
(c) Other Current Liabilities	356.86	560.29
(d) Liabilities for Current Tax (Net)	356.34	-
	21,205.87	24,773.07
TOTAL EQUITY AND LIABILITIES	76,571.25	76,260.60



2 Unaudited Consolidated Cash Flow Statement for the half year ended september' 2019

Particulars	For the half year ended September 30, 2019	For the half year ended September 30, 2018
Cash Flow from Operating Activities		
Profit before tax from continuing operations	10,256.60	6,990.49
Adjustments for :		
Other Comprehensive Income (OCI)	(43.76)	(44.02)
Depreciation and Amortization	1,290.48	1,117.20
Provision for impairment of Assets	18.94	-
(Gain)/Loss on disposal of assets	21.23	1.56
Provision for Inventory to be written off	155.84	40.89
Unrealized Loss/(Gain) on Foreign Exchange	157.90	442.47
Interest expense	622.62	781.59
Interest Income	(48.09)	(8.09)
Share of profit Associates-DACL	(320.48)	(263.04)
Increase in Cash Flow Hedge Reserve	-	297.95
Provision no longer required, written back	(1.48)	-
Provision for Doubtful Debts	-	27.28
Provision for Doubtful Advances	-	72.95
Employee Stock Options granted	51.36	-
	12,161.16	9,457.22
Adjustments for:		
(Increase) / Decrease in Non-Current Financial Assets	188.91	63.51
(Increase) / Decrease in Other Non-Current Assets	16.29	587.12
(Increase) / Decrease in Inventories	62.01	(2,080.11)
(Increase) / Decrease in Trade Receivables	1,149.24	(1,559.37)
(Increase) / Decrease in Loans	(6.85)	(7.60)
(Increase) / Decrease in Other Current Financial Assets	(318.26)	(1,173.25)
(Increase) / Decrease in Other Current Assets	1,520.00	553.67
Increase / (Decrease) in Trade Payables	(1,483.39)	2,751.60
Increase / (Decrease) in Other Current Financial Liabilities	(4.94)	(774.02)
Increase / (Decrease) in Other Current Liabilities	(203.43)	153.45
Increase / (Decrease) in Provisions	92.03	116.29
	13,172.77	8,088.50
Income taxes paid	(2,637.00)	(1,752.33)
Net Cash Flow from Operating Activities	10,535.77	6,336.19
Cash Flow from Investing Activities		
Purchase of Property Plant & Equipments/Intangible Asset/Capital Work in Progress	(4,099.82)	(2,486.04)
Disposal of Property Plant & Equipments	15.87	2.15
Interest Received on Fixed Deposits	26.26	26.76
Investments in Fixed Deposits	13.54	(20.97)
Net Cash from Investing Activities	(4,044.15)	(2,478.10)
Cash Flow from Financing Activities		
Interest paid	(653.15)	(773.10)
Increase / (Decrease) in Non-Current Borrowings	(1,902.74)	(774.85)
Increase / (Decrease) in Current Borrowings	(2,244.29)	(350.67)
Dividend and Dividend Tax Paid	(1,967.11)	(1,721.28)
Payment of Deferral Sales Tax	-	-
Net Cash from Financing Activities	(6,767.29)	(3,619.90)
Net Increase / (Decrease) in Cash and Cash Equivalents	(275.67)	238.19
Cash and Cash Equivalents at the beginning of the year	1,988.46	284.42
Cash and Cash Equivalents at the end of the year	1,712.79	522.61
Components of Cash and Cash Equivalents :		
Cash on Hand	2.29	3.10
Other Bank Balances		
- On Current Accounts	1,640.21	451.58
- On Unpaid Dividend Accounts	70.29	67.93
- On Bank Overdrafts	-	-
- On Deposit Accounts	-	-
	1,712.79	522.61

Notes:-

- 3 The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee at their meeting held on Aug 06, 2019, and approved by the Board of Directors at their meeting on the same date.
- 4 The Company is engaged in only one primary business segment, i.e. "Specialty Chemicals".
- 5 Effective April 1, 2019, the Company adopted Ind AS 116 "Leases", applied to all lease contracts existing on April, 2019 using the modified retrospective method along with the transition option to recognise Right-of-Use asset (ROU) at an amount equal to the lease liability as provided under Para C8(c)(ii) in Appendix C of Ind AS 116. Accordingly, comparatives for the quarter and half year ended September 30, 2018 and year ended March 31, 2019 have not been retrospectively adjusted. The effect of this adaption is not material on the profit for the period and earnings per share.
- 6 In accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the consolidated financial results of the Company for the quarter ended September, 2019 include the results of one Associate Company 'Diamines and Chemicals Limited' and have been subjected to Limited Review. The Consolidated financial results for the quarter ended June, 2019, and quarter and half year ended September, 2018 and the Cash Flow statement for the half year ended September 30, 2018 are approved by the Board of Directors of the Company but has not been subjected to 'Limited Review'
- 7 Pursuant to the Taxation Laws (Amendment) Ordinance 2019, the Company has decided to opt for the reduced tax rate of 22%. Consequently, the current tax and deferred tax have been computed based on the revised rate which, inclusive of surcharge and cess, comes to 25.17%. Consequently, the current tax for the quarter and half year ended September 30, 2019 is lower by 807.38 lakhs and the deferred tax credit for the period is higher by 1,480.36 lakhs
- 8 Figures for the previous periods have been regrouped and reclassified, wherever necessary.

FOR ALKYL AMINES CHEMICALS LTD.**YOGESH M. KOTHARI****CHAIRMAN & MANAGING DIRECTOR.**Place: **Mumbai**Date: **November 06, 2019**