



CHHATISGARH INVESTMENTS LIMITED

Registered Office : 73-A, Central Avenue, NAGPUR - 440018 (M.S.)

Corporate Office & Correspondence Address :

Vaniya Bhawan, 2nd Floor, Sai Nagar, Devendra Nagar Road, RAIPUR - 492001 (C.G.)

E-mail : cil_rpr@rediffmail.com Website : www.cginvest.co.in Ph. : 0771 - 2214211 / 27

PAN No. : AAACC9266D - CIN : L67120MH1982PLC331831 - GST No. : 22AAACC9266D1ZY

12th August, 2022

The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Sub: Outcome of Board Meeting held on 12th August, 2022 & Financial Results for quarter ended 30.06.2022

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today, have, interalia, transacted the following business:

1. Approved the unaudited, standalone and consolidated results (financial and segment wise) for the 1st quarter 2022-23 ended 30th June 2022.

The Limited Review Report issued by the Statutory Auditors of the Company on the unaudited standalone and consolidated financial results for the 1st quarter 2022-23 is also enclosed.

2. Mr. Anshul Chanchal Mal Singhvi, Chief Financial Officer of the Company, has given a notice of resignation from the service of the Company on account of personal reasons, which has been accepted by the Company. He will continue in his current position as Chief Financial Officer and Key Managerial Personnel till 30.09.2022.

The details as required to be disclosed pursuant to Regulation 30 of the SEBI LODR read with SEBI Circular CIR/CFD//CMD/4/2015 are enclosed as Annexure 1.

Please also be informed that the meeting started at 12.00 p.m. and concluded at 5.30 p.m.

A copy of the said results along with the Limited Review Report is enclosed herewith. The results are being published and also made available on the website of the Company at www.cginvest.co.in.

You are requested to take the above information on record.

Thanking You,

Yours faithfully,
For Chhatisgarh Investments Ltd.

Authorised Signatory

Encl. : As Above



Annexure - 1

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015

Details of Resignation of CFO

Sr. No.	Particulars	Details of Change
1.	Name	Mr. Anshul Singhvi - CFO
1.	Reason for change viz. appointment, Resignation, removal, death or otherwise	Resignation
2.	Date of appointment / Cessation (as applicable) & term of appointment	30.09.2022
3.	Brief Profile (in case of appointment)	NA
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA



**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN:L67120MH1982PLC331831

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2022

(Rs. in Lakhs except per share data)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited			Audited
1	Revenue from Operations				
	Revenue from Operations	2,035.68	2,299.25	6,259.37	9,564.71
	Total Revenue from Operations	2,035.68	2,299.25	6,259.37	9,564.71
2	Other Income	1.00	(0.05)	-	0.73
3	Total Income (1+2)	2,036.68	2,299.20	6,259.37	9,565.44
4	Expenses				
	a) Finance costs	694.09	567.55	716.21	2,688.74
	b) Net Loss on Fair Value Changes	1,773.60	-	-	-
	c) Impairment on financial instruments/ financial assets	23.05	536.56	295.13	1,108.43
	d) Cost of Cultivation & Plantation	-	299.22	178.28	1,371.47
	e) Project Development Expenses	38.33	47.81	-	708.59
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	16.50	358.34	(174.57)	(628.10)
	g) Employee Benefits Expenses	47.08	55.78	39.46	190.70
	h) Depreciation& amortization	95.90	98.65	80.88	371.94
	i) Others Expenses/(Income)	72.76	93.99	34.23	286.56
	Total Expenses	2,761.31	2,057.90	1,169.62	6,098.32
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	(724.63)	241.30	5,089.75	3,467.12
6	Exceptional Items	-	(1.43)	-	5.53
7	Profit /(Loss) before tax (5+6)	(724.63)	239.87	5,089.75	3,472.66
8	Tax Expense	10.33	(216.07)	991.37	332.71
9	Net Profit /(Loss) for the period (7-8)	(734.96)	455.94	4,098.38	3,139.95
10	Other Comprehensive income for the year net of tax	(18,733.41)	7,828.43	(8,431.93)	3,005.42
11	Total Comprehensive income for the period (9+10)	(19,468.37)	8,284.37	(4,333.55)	6,145.37
12	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80
13	Other Equity excluding revaluation reserve	-	-	-	86,837.11
14	i Earnings per share of Rs 10/- each (not annualised)				
	a) Basic	(284.87)	176.72	1588.52	1217.03
	b) Diluted	(284.87)	176.72	1588.52	1217.03

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 12.08.2022
- The statutory auditors have carried out limited review of the above results.
- Figures for the quarter ended March 31,2022 represent the difference between the audited figures in respect of the full financial years and the published figures upto nine months ended of the respective financial years.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.



On behalf of Board of Directors

SAURABH RATHI
Whole Time DirectorPlace : RAIPUR
Date : 12.08.2022

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018

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STATEMENT OF STANDALONE SEGMENT WISE REVENUE RESULT, ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30,2022

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited			Audited
1	Segment Revenue				
	a) Agriculture	14.30	704.16	63.30	1,781.05
	b) Solar Power	89.14	102.31	102.48	363.80
	c) NBFC	1,832.04	1,492.73	6,093.59	7,122.82
	d) Real Estate	100.20	-	-	148.50
	e) Others	1.00	-	-	149.27
	Total	2,036.68	2,299.20	6,259.37	9,565.44
	Less :- Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	2,036.68	2,299.20	6,259.37	9,565.44
2	Segment Results				
	Profit /(Loss) before tax				
	a) Agriculture	(24.83)	(92.67)	10.71	70.89
	b) Solar Power	48.06	60.86	62.64	203.39
	c) NBFC	(721.95)	342.60	5,042.63	3,157.02
	d) Real Estate	45.32	-	-	74.77
	Total	(653.40)	310.79	5,115.98	3,506.07
	Less:1) Other expense net off Other income	(71.23)	(70.92)	(26.23)	(33.41)
	Total	(724.63)	239.87	5,089.75	3,472.66
3	Segment Assets				
	a) Agriculture	1,161.40	1,377.47	1,718.60	1,377.47
	b) Solar Power	1,989.20	2,032.25	2,122.27	2,032.25
	c) NBFC	88,875.74	1,13,069.36	1,00,453.82	1,13,069.36
	d) Real Estate	6,675.64	5,783.07	3,526.26	5,783.07
	e) Others	6,262.91	5,603.34	5,656.74	5,603.34
	Total	1,04,964.90	1,27,865.49	1,13,477.69	1,27,865.49
4	Segment Liabilities				
	a) Agriculture	117.03	144.37	156.14	144.37
	b) Solar Power	63.63	34.68	34.12	34.68
	c) NBFC	36,085.24	39,981.42	34,551.95	39,981.42
	d) Real Estate	667.76	357.05	147.50	357.05
	e) Others	636.70	485.06	2,178.19	485.06
	Total	37,570.37	41,002.58	37,067.90	41,002.58

Notes:-**1** The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.Place : RAIPUR
Date : 12.08.2022

On behalf of Board of Directors
SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue ,Nagpur (MH)-440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2022

(Rs. in Lakhs except per share data)

S.No.	Particulars	For the Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited			Audited
1	Revenue from Operations				
	a) Revenue from Operations	2,064.21	2329.85	6288.17	9681.84
	Total Revenue from Operations	2,064.21	2,329.85	6,288.17	9,681.84
2	Other Income	1.00	(0.05)	-	0.73
3	Total Income (1+2)	2,065.21	2,329.80	6,288.17	9,682.57
4	Expense				
	a) Finance costs	692.96	562.51	715.82	2684.20
	b) Net Loss/(Gain) on Fair Value Changes	1,772.85	-	-	-
	c) Impairment on financial instruments/ financial assets	23.65	538.95	295.13	1,110.83
	d) Cost of Cultivation & Plantation	-	299.22	178.28	1371.47
	e) Project Development expenses	38.33	47.81	-	708.59
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	16.50	358.35	(174.57)	(628.10)
	g) Employee Benefits Expenses	49.38	58.43	41.65	199.90
	h) Depreciation& amortization	98.24	100.73	83.31	381.31
	i) Others Expenses/(Income)	79.04	107.92	37.23	311.67
	Total Expenses	2,770.94	2,073.92	1,176.85	6,139.86
5	Profit /(Loss) before exceptional items and tax (3-4)	(705.73)	255.88	5,111.32	3,542.72
6	Exceptional Items	0.32	(0.15)	-	6.81
7	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	(705.41)	255.73	5,111.32	3,549.53
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	5,064.73	7,501.81	6,087.37	28,469.43
9	Profit /(Loss) before tax (7+8)	4,359.32	7,757.54	11,198.69	32,018.95
10	Tax Expense	15.59	(210.05)	996.96	353.80
11	Net Profit /(Loss) for the period (9-10)	4,343.73	7,967.59	10,201.73	31,665.16
12	Other Comprehensive income net of tax	(18,750.01)	7,801.86	(8,422.68)	3,007.73
13	Total Comprehensive Income for the period (11+12)	(14,406.28)	15,769.45	1,779.05	34,672.89
14	Net Profit/(Loss) attributable to				
	a) Owner of the Company	4,343.73	7,967.59	10,201.73	31,665.16
	b) Non Controlling interest	-	-	-	-
15	Other Comprehensive income net of tax attributable to				
	a) Owner of the Company	(18,750.01)	7,801.86	(8,422.68)	3,007.73
	b) Non Controlling interest	-	-	-	-
16	Total Comprehensive Income attributable to				
	a) Owner of the Company	(14,406.28)	15,769.45	1,779.05	34,672.89
	b) Non Controlling interest	-	-	-	-
17	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80
18	Other Equity excluding revaluation reserve	-	-	-	1,67,585.39
19	Earnings per share of Rs 10/- each (not annualised)				
	a) Basic	1683.62	3,088.21	3954.16	12273.32
	b) Diluted	1683.62	3,088.21	3954.16	12273.32

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 12.08.2022
- The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Ruls,2015 (Ind AS) as prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.The above results are prepared after consolidating results of all subsidiaries and Joint Venture companies.
- Figures for the quarter ended March 31,2022 represent the difference between the audited figures in respect of the full financial years and the published figures upto nine months of the respective financial years.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable. The key standalone financial results are given below :

Particulars	For the Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited			Audited
Total Income from Operations	2,036.68	2,299.20	6,259.37	9,565.44
Profit/(Loss) before tax	(724.63)	239.87	5,089.75	3,472.66
Profit/(Loss) after tax	(734.96)	455.94	4,098.38	3,139.95

Place : RAIPUR
Date :12.08.2022

On behalf of Board of Directors
SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

CONSOLIDATED SEGEMENT WISE REVENUE, RESULT , ASSETS & LIABILITIES FOR THE QUARTER ENDED JUNE 30,2022

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited			Audited
1	Segment Reveune				
	a) Agriculture	14.30	704.16	63.30	1,781.05
	b) Solar Power	89.14	102.31	102.48	363.80
	c) NBFC	1,860.57	1,523.33	6,122.39	7,239.95
	d) Real Estate	100.20	-	-	148.50
	e) Others	1.00	-	-	149.27
	Net Sales/ Income from Operations	2,065.21	2,329.80	6,288.17	9,682.57
2	Segment Results				
	Profit /(Loss) before tax				
	a) Agriculture	(24.83)	(92.67)	10.71	70.89
	b) Solar Power	48.06	60.86	62.64	203.39
	c) NBFC	(695.81)	362.91	5,085.19	3,277.06
	d) Real Estate	45.32	-	-	74.77
	Total	(627.26)	331.10	5,158.54	3,626.11
	Less:1) Other expense net off Other income	4,986.58	7,426.44	6,040.15	28,392.84
	Total Profit Before Tax	4,359.32	7,757.54	11,198.69	32,018.95
3	Segment Assets				
	a) Agriculture	1,161.40	1,377.47	1,718.60	1,377.47
	b) Solar Power	1,989.20	2,032.25	2,122.27	2,032.25
	c) NBFC	1,74,138.51	1,93,175.66	1,58,140.48	1,93,175.66
	d) Real Estate	6,675.64	5,783.07	3,526.26	5,783.07
	e) Others	6,870.80	6,199.32	6,297.06	6,199.32
	Total	1,90,835.55	2,08,567.77	1,71,804.67	2,08,567.77
4	Segment Liabilities				
	a) Agriculture	117.03	144.37	156.14	144.37
	b) Solar Power	63.62	34.68	34.12	34.68
	c) NBFC	36,136.76	39,909.40	34,521.88	39,909.40
	d) Real Estate	667.76	357.05	174.50	357.05
	e) Others	645.46	511.08	2,175.79	511.08
	Total	37,630.63	40,956.58	37,062.43	40,956.58

Notes:-

- 1 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

On behalf of Board of Directors



Place : RAIPUR
Date :12.08.2022



PREMCHAND & CO
CHARTERED ACCOUNTANTS

OFFICE : 309,2nd Floor, Eskey Plaza, Near Anand talkies, Raipur (C.G.)
Contact : 9425205394, 0771-4040800, 2531400, Email : premsanjayca@gmail.com

REVIEW REPORT ON THE UNAUDITED STANDALONE ACCOUNTS OF
CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH JUNE, 2022

To,
The Board of Directors,
Chhatisgarh Investments Limited
Raipur (C.G.)

We have reviewed the accompanying unaudited standalone quarterly financial results of Chhatisgarh Investments Limited for the quarter ended 30th June, 2022, 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').

The statement which is the responsibility of the Company's Management and has been approved by the Company'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 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, (herein after referred to as 'the SEBI Circular'), 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

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 recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Place: Raipur
Date: 12.08.2022

For PremChand and Co.
Chartered Accountants
Firm Regn.No. 000-275-C


CA. Sanjay Agrawal
(Partner)
M.No. 096775
UDIN: 22096775A0XKAJ3773





REVIEW REPORT ON THE UNAUDITED CONSOLIDATED ACCOUNTS OF CHHATISGARH INVESTMENTS LIMITED FOR THE PERIOD ENDED 30TH JUNE, 2022

To,
The Board of Directors,
Chhatisgarh Investments Limited
Raipur (C.G.)

We have reviewed the accompanying Unaudited Consolidated Quarterly Financial Results of Chhatisgarh Investments Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/ loss of its associates and joint venture for the quarter ended 30.06.2022 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

The statement which is the responsibility of the Company's ("Parent") Management and has been approved by the Company's ("Parent") 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 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, (herein after referred to as 'the SEBI Circular'), 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), to the extent applicable.

a. The Statement includes the results of the following entities:

List of Subsidiaries:

- i) Rishabh Mining and Transport Co. Pvt. Ltd.
- ii) Prayag Thermoplast Pvt. Ltd.

List of Associates:

- i) Comienzo Agri Science Ltd.
- ii) Sarda Energy & Minerals Ltd.





- iii) Sarda Dairy & Food Products Ltd.
- iv) Salasar Real Mart Pvt. Ltd.

List of Joint Venture

- i) Raipur Mega Food Park Pvt. Ltd.

The Statement also includes the unaudited financial results of two subsidiaries, whose financial information reflects total assets of Rs.1097.46 Lakhs, total revenues of Rs.39.86 Lakhs and total net profits/(loss) after tax of Rs.13.96 Lakhs and total comprehensive income / (loss) of Rs. Nil for the quarter and period ended 30th June, 2022 respectively, as considered in the Statement whose financial results have been not reviewed by us.

The Statement also includes the Group's share of net profit/(loss) after tax of Rs.5064.73 Lakhs and total comprehensive income/(loss) of (16.60) Lakhs for the quarter and period ended 30th June, 2022 respectively, as considered in the statement, in respect of three associates based on their unaudited financial results/information , which are not reviewed by us and have been furnished to us by the Parent's management. Out of above four associates, three associates financial statements/information has been considered as per information as furnished to us by the Management and therefore we have not expressed any opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of those three associates, and our report in so far as it relates to the aforesaid three associates , is based solely on unaudited information and therefore we do not provide any opinion in respect of these associates.

Further in respect of one of the associates and joint venture , information provided to us by the management was not material and therefore has not been considered in the consolidation in current quarter and therefore we have not expressed any opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures not included in respect of the associate and joint venture , and our report in so far as it relates to the aforesaid associate and joint venture , is based solely on above information and therefore we do not provide any opinion in respect of this associate and joint venture.

Our conclusion on the Statement, and our report in terms of Regulation. 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, associates and joint venture, are based solely on such unreviewed interim financial results. Our conclusion on the Statement is not modified in respect of this matter.

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 recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.





PREMCHAND & CO
CHARTERED ACCOUNTANTS

OFFICE: : 309,2nd Floor, Eskey Plaza, Near Anand talkies, Raipur (C.G.)
Contact : 9425205394, 0771-4040800, 2531400, Email : premsanjayca@gmail.com

For PremChand and Co.
Chartered Accountants
Firm Regn.No. 000-275-C

Place: Raipur
Date: 12.08.2022

CA. Sanjay Agrawal
(Partner)
M.No. 096775
UDIN: 22096775AOXKHZ9981

