

**AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD**

1-4-2021 TO 31-3-2022

OF

**DR D Y PATIL EDUCATIONAL FEDERATION
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR
DEVELOPMENT**

27/A/1/2C Varale Tal Maval Dist Pune

Prepared By:-

***P.C.Patil & Associates,
Chartered Accountants,
1st Floor Swarajya Building,
Prathmesh Park, Baner,
Pune - 411045.***

Ref. No. :

Date :

AUDITOR'S REPORT

TO,
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2B Varale, Tal.Maval,
Dist. Pune

1. We have audited the attached financial statements of DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT which comprises Balance Sheet as at March 31, 2022 and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We draw attention, where the trust describes the uncertainties arising from the COVID-19 pandemic. The events of the last two years—powerful financial impact across the country interlaced with the devastating and disparate impacts of COVID-19. The global outbreak of COVID-19 pandemic and the nation-wide lockdown and followed by multiple extensions in lockdown/ restrictions imposed by Central/State Governments had a major impact across the industries. This also led to an impact across the business including deferred revenues and cash flows. Our report is not modified in respect of this matter and we have not assessed the impact of this pandemic to the Trust.



Branch Office:

1. At Pune

6th Floor, Vidyadhar Heights,
Garud Ganpati Square,
Narayan Peth, Pune - 411 030.
Maharashtra, India.
Off. : 020-24482393 /
24476666

2. At Sangli

Pandurang Bunglow,
Samarth Chowk,
Shivajinagar, Sangli - 416 416
Maharashtra, India.
Off. : +91-0233-2329290
Mob. : +91-7588588518.

3. At Belgaum

S-1, Herambha Plaza,
2nd Floor, Civil Hospital Road,
Belgaum - 590 010
Karnataka, India
Off. : +91-831-2423235
Mob. : +91-9448230590

Bangalore

C/o Chetan Tigadi, G-17,
Inland Everglades
Apartment, Hebbal,
Pasarahalli Main Road,
Bhuvaneshwari Nagar
Hebbal, Bangalore - 560 024

4. The Trust's board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the accounting principles generally accepted in India, including the accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The board of Trustees is also responsible for overseeing the Trust's financial reporting process.

5. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



6. And we report that-

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper Books of account as required by the management as it appears from the examination of those books.
- c) The Balance Sheet and the Income and Expenditure dealt with by this report are in agreement with the books of accounts.
- d) In our opinion and to the best of our knowledge and according to the information and explanations given to us, the said accounts with the notes to accounts attached herewith give a true and fair view in conformity with accounting principles generally accepted in India.
 - i. In the case of Balance Sheet as on 31st March 2022
 - ii. In the case of Income & Expenditure Account, for the year under ended 31st March 2022

Place: Pune

Date: 23/09/2022

For P C Patil & Associates

Chartered Accountants

FRN 123467W

Partner

CA Yuvraj Bhandare

M No.130266

UDIN: 22130266AUFBUO8260



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India. The presentation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known or materialized.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act, 1961. As per estimates of the management, these rates are representative of the economic useful life of these assets.

REVENUE RECOGNITION

Income includes fees receivable from the students and interest on deposits made. A sundry debtor includes fees receivable from the students. Revenues are recognized when collectability of the resulting receivables is reasonably assured. Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

INVESTMENTS

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

GENERAL

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.



Notes to Accounts.

- a. We have conducted audit on the basis of information and explanations provided by the auditee.
- b. As per information given by the auditee there is no foreign contribution received during the year.
- c. The value of the investment had been taken as provided by the management.
- d. Balances appearing under the head sundry creditors, sundry debtors, loans and advances, Current assets, Current Liabilities and unsecured loans are subject to confirmation, adjustments, if any, on the receipt/reconciliation of such accounts.
- e. The balance of Cash in Hand as on 31st March 2022 is not physically verified by us and the same is as verified and certified by the management of the Trust.
- f. Due to COVID-19 restrictions imposed by the Government, review and verification of book of accounts was done on randomly basis.
- g. In the opinion of the trustees, the current assets, Loans & advances have a value on realization in the ordinary course of business at the amount at which they are stated in the balance sheet.

Grouping of Accounts

Previous year's figures have been suitably regrouped wherever necessary to confirm to current year's classification and are in consonance to the generally accepted accounting practices.

Place: Pune

Date: 23/09/2022

For P C Patil & Associates
Chartered Accountants
FRN 123467W


Partner

CA Yuvraj Bhandare

M No.130266

UDIN: 22130266AUFBUO8260



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2C Varale Tal Maval Dist Pune
BALANCE SHEET
AS ON 31st MARCH 2022

LIABILITIES AND ASSETS	SCHEDULE	AMOUNT (Rs)
<u>SOURCES OF FUNDS</u>		
CURRENT LIABILITIES		
Deposits from Students	A	543000.00
Sundry Creditors	B	6670065.00
Other Liabilities	C	12905003.07
BRANCH / DIVISION		
Dr.D.Y.Patil Educational Federation		66708485.34
Total		86826553.41
<u>APPLICATION OF FUNDS</u>		
FIXED ASSETS	D	11810932.03
CURRENT ASSETS		
Loans & Advances	E	10000.00
Advances to Creditors	F	0.00
Sundry Debtors	G	45100048.90
CASH & BANK BALANCES		
Cash in Hand	H	16156.00
Cash at Bank		291534.42
Excess of Expenditure over Income		
Opening Balance		33812029.31
Less: Current Year's Surplus		4214147.25
		29597882.06
Total		86826553.41

For P.C. Patil & Associates
Chartered Accountants

CA Yuvraj Bhandare
Partner

Date: 23/09/2022

UDIN: 22130266AUFBU08260



DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT

Director



President

Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
 27/A/1/2C Varale Tal Maval Dist Pune
INCOME & EXPENDITURE ACCOUNT
 FOR THE PERIOD 01/04/2021 TO 31/03/2022

PARTICULARS	SCHEDULE	Amount (Rs)	Amount (Rs)
<u>INCOME</u>			
Income From Fees			36896486.00
Tuition Fees		33090442.00	
Development Fees		3806044.00	
Other Income			159500.00
Previous Arrears		159500.00	
Total			37055986.00
<u>EXPENDITURE</u>			
expenditure in respect or properties			
Repairs & Maintenance Expenses	I D	1727137.69	3075092.69
Depreciation on Fixed Assets		1347955.00	
Establishment Expenses			
Donation Paid			0.00
Expenditure on Educational objects			
Expenditure on objects of the trust	J		29766746.06
Excess of Income over Expenditure			4214147.25
Total			37055986.00

For P.C. Patil & Associates
Chartered Accountants

CA Yuvraj Bhandare
Partner

Date: 23/09/2022

UDIN: 22130266AUFBUO8260



DR D Y PATIL INSTITUTE OF MANAGEMENT &
ENTERPRENURE DEVELOPMENT

Director

Sushant v. talwar
President



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT

27/A/1/2C Varale Tal Maval Dist Pune

Schedules forming part of Balance Sheet & Income & Expenditure Account for the period
01/04/2021 to 31/03/2022

Sr No	Particulars	Amount (Rs)
SHCHEDULE A - DEPOSITS FROM STUDENTS		
1	Opening Balance(Caution money deposite)	161000.00
2	Add :- Additions during the year	382000.00
3	Less :- Refunded during the year	0.00
Total		543000.00
SHCHEDULE B - SUNDRY CREDITORS		
1	Akshar Graphics	303800.00
2	Areta Education Foundation	252000.00
3	Ask Tours & Travels	345800.00
4	Aspire India Facility Services Pvt .Ltd.	11949.00
5	Aspire Technobuild	926021.00
6	Bhairavi Tours & Travels	314512.00
7	Brics Integrated Services	457850.00
8	DIGITAL STORE AND MORE	569000.00
9	Gurukrupa Enterprises	340000.00
10	IBP PETROL	200000.00
11	Khandge Service Station	50001.00
12	Laxmi Xerox	117798.00
13	Navrang Graphics	12000.00
14	Nice Services	619320.00
15	Pankaj Shewale (Sundry Creditor)	82000.00
16	P C PATIL AND ASSOCIATES	28750.00
17	Rajveer Hospitality Services	615687.00
18	Sagar Narote (Marketing)	48000.00
19	Sai Furniture	4494.00
20	Sairatna Tours and Travels	500000.00
21	Shree Samarth Enterprises	225600.00
22	Simple Sharma Marketing	60000.00
23	SK TRAVELS	102111.00
24	SMRITI JHA	483372.00
Total		6670065.00



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2C Varale Tal Maval Dist Pune

Schedules forming part of Balance Sheet & Income & Expenditure Account for the period
01/04/2021 to 31/03/2022

Sr No	Particulars	Amount (Rs)
SHCEDULE C - OTHER LIABILITIES		
1	Provision	11987260.07
2	Duties & Taxes	428699.00
3	Other Payable	489044.00
Total		12905003.07
SHCEDULE E - LOANS & ADVANCES		
1	Loans & Advances	10000.00
Total		10000.00
SHCEDULE F - ADVANCES TO CREDITORS		
1		
2		
Total		0.00
SHCEDULE G - SUNDRY DEBTORS		
1	Receivable from students	37404290.50
	Social Welfare Receivable	7695758.40
Total		45100048.90
SHCEDULE H - CASH AT BANK		
1	Bank of Maharashtra	98226.64
2	HDFC Bank	129346.92
3	The Cosmos Co-Op Bank Ltd	17954.61
4	ICICI Bank Ltd	46006.25
Total		291534.42



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2C Varale Tal Maval Dist Pune
Schedules forming part of Balance Sheet & Income & Expenditure Account for the
period 01/04/2021 to 31/03/2022

Sr. No.	Particulars	Amount (Rs)
SHCHEDULE I - REPAIRS & MAINTENANCE		
1	Repair & Maintainace Expenses	1727137.69
Total		1727137.69
SHCHEDULE J - EXPDITURE OBJECT OF THE TRUST		
1	Administrative Expenses	366109.77
2	Printing & Stationery Expenses	653388.00
3	Salary Account	22006477.00
4	Staff Welfare Expenses	208125.00
5	Student Cultural & Activity	47301.54
6	Students Welfare Exp.	14550.00
7	Advertisement Expenses	479985.92
8	Affiliation & Membership Fees	909357.00
9	Bank Charges	5056.29
10	Conference & Seminar Exp	259600.00
11	Electricity Expenses	321720.85
12	Gardening Expenses	312500.00
13	Housekeeping Expenses	900000.00
14	Industrial Visit Expenses	368800.00
15	Insurance Charges	24333.23
16	Internet Expenses	107600.54
17	News Papers, Journals & Periodicals	4530.00
18	Office & Miscellenious Expenses	20941.00
19	Professional Fees	469069.23
20	Remuneration to Visiting Faculty	912439.00
21	Security Charges	540000.00
22	Sport Expenses	350080.00
23	Telephone & Postage Expeneses	22479.00
24	Travelling & Coveyance Expenses	443902.69
25	Website Designing & Maint. Charges	18400.00
Total		29766746.06



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2C Varale Tal Maval Dist Pune

Schedule D :- Fixed Assets For the period 31/03/2022

Sr No.	Name of Assets	Rate of Depreciation	Opening WDV as on 01/04/2021	Additions before 30/09/2021	Additions after 01/10/2021	Deletions	Total as on 31/03/2022	Depreciation for the Year	Closing W.D.V. as on 31/03/2022
1	Library Books	40%	68178.75	0.00	0.00	0.00	68178.75	27272.00	40906.75
2	Computer hardware & Software	40%	74093.00	0.00	0.00	0.00	74093.00	29637.00	44456.00
3	Furnitures & Fixtures	10%	773151.50	26330.00	447100.00	0.00	1246581.50	102303.00	1144278.50
4	Office & Electrical Equipments	15%	242618.00	0.00	15641.00	0.00	258259.00	37566.00	220693.00
5	Building	10%	11511774.78	0.00	0.00	0.00	11511774.78	1151177.00	10360597.78
Total			12669816.03	26330.00	462741.00	0.00	13158887.03	1347955.00	11810932.03



Dr D Y Patil Educational Federation
DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT
27/A/1/2C Varale Tal Maval Dist Pune

Receipt & Payment Account for the period 01/04/2021 to 31/03/2022

Receipts	Amount (Rs)	Payments	Amount (Rs)
To Opening Balance		By Repair & Maintainace Expenses	1727137.69
Cash in Hand	2985.00	By Administrative Expenses	366109.77
Cash at Bank	872468.74	By Printing & Stationery Expenses	653388.00
		By Salary Account	22006477.00
To Fees & Other Receipts	37055986.00	By Staff Welfare Expenses	208125.00
		By Student Cultural & Activity	47301.54
		By Students Welfare Exp.	14550.00
		By Advertisement Expenses	479985.92
		By Affiliation & Membership Fees	909357.00
		By Bank Charges	5056.29
		By Conference & Seminar Exp	259600.00
		By Electricity Expenses	321720.85
		By Gardening Expenses	312500.00
		By Housekeeping Expenses	900000.00
		By Industrial Visit Expenses	368800.00
		By Insurance Charges	24333.23
		By Internet Expenses	107600.54
		By News Papers, Journals & Periodicals	4530.00
		By Office & Miscellenious Expenses	20941.00
		By Professional Fees	469069.23
		By Remuneration to Visiting Faculty	912439.00
		By Security Charges	540000.00
		By Sport Expenses	350080.00
		By Telephone & Postage Expeneses	22479.00
		By Travelling & Coveyance Expenses	443902.69
		By Website Designing & Maint. Charges	18400.00
		By Dr.D.Y.Patil Educational Federation	7933515.57
		By Closing Balance	
		Cash In Hand	16156.00
		Cash At Bank	291534.42
Total	37931439.74	Total	39735089.74

For P.C. Patil & Associates
Chartered Accountants

CA Yuvraj Bhandare

Partner

Date: 23/09/2022

UDIN: 22130266AUFBUO8260



DR D Y PATIL INSTITUTE OF MANAGEMENT & ENTREPRENEUR DEVELOPMENT

Director



President

Sushant v. Patil

ANNEXURE A TO THE REPORT

(Forming part of the report under Sec. 12A(1)(b) of the Income-tax Act, 1961)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the assessee and have been verified by us on the basis of such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of assessee certificate/representation.
3. The accompanying financial statements and Form No. 10B is the responsibility of the assessee. The assessee is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the payments exceeding Rs. 10,000/- were issued by account payee cheque or bank draft.



6. It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee cheque or bank draft.
7. It is not possible for us to verify whether the payments & receipts in excess of Rs.200000/- have been made otherwise than by crossed cheque or bank draft as the necessary evidence is not in possession of the assessee. Payment in excess of aforesaid if any, made to government authority or bank are not reported.
8. As per the information and explanation given to us no personal expenses have been charged to revenue account other than those payable under contractual obligation or according to generally accepted business practices.
9. No confirmation of balances have been obtained from debtors, creditors, depositors, loan and advances received/given etc. and therefore balances are subject to confirmation, adjustments, if any, on receipt of the reconciliation of such accounts from the respective parties.
10. We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality.
11. As per information and explanation provided to us, the trust follows Written Down Value Method for charging depreciation on the Fixed Assets.
12. The trust had incurred various expenses towards objects during the year under consideration where the suppliers of services / creditors are not registered under the Goods & Service Tax Act, 2017. The details of expenses are as below-

Sr. No	Name of Supplier / Creditor	Nature of Expenses	Amount of Expenses for the Year
1	Digital Store & More	Repairs & Maintenance	981250.00
2	Bhairavi Tour & Travels	Industrial Visit Expenses	364512.00
3	ASK Tour Travels	Travelling & Conveyance Expenses	345800.00
4	Nice Services	Repairs & Maintenance	309375.00
5	Rajveer Hospital Services	Housekeeping Expenses	1425600.00



The trust should do the cost benefit analysis for the expenses incurred and should also take steps to curtail down the expenses and keep the same at minimal level. Further, the trust had also paid remuneration to visiting faculties to the tune of Rs.9,12,439/- to conduct Guest Lectures at their various institutes. The appointment letters of Visiting Faculties and reports for lectures conducted are not made available for verification during the course of our audit. The trust should also obtain feedbacks from students with respect to every Visiting Faculty for better results.

13. According to the records of the Trust, undisputed statutory dues including Income tax, Provident Fund and any other statutory dues have generally been regularly deposited with the appropriate authorities.

(a) According to the information and explanations given to us, there are outstanding statutory dues as on March 31, 2022 for the period of more than six months from the date they became payable as tabulated below-

Nature of Dues	Amount Rs.	Financial Year
-	-	-

(b) According to the information and explanations given to us, no undisputed amounts are payable in respect of Income tax, Provident Fund, as applicable to the trust which had not been deposited on account of any dispute expect the dues tabulated supra.

14. In the opinion of the trustees, the current assets, Loans & advances have a value on realization in the ordinary course of business at the amount at which they are stated in the balance sheet.
15. Information regarding demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 was not made available.
16. Prior period expenses are not ascertainable from the books of accounts.
17. Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.

For P C Patil & Associates

Chartered Accountants

ERN 123467W

Partner

CA Yuvraj Bhandare

M No. 130266

Date:23/09/2022

UDIN: 22130266AUFBUO8260

