



**Shri Hurakadli Ajja Shikshana Samiti's**

**Smt. K. S. Jigalur Arts and Dr. (Smt.) S.M. Sheshgiri  
Commerce College for Women's Dharwad**



*A PROJECT REPORT  
ON*

**"ORGANIZATION STUDY AT KARNATAK  
INDUSTRIAL GASES PRIVATE LIMITED, SATTUR,  
DHARWAD**

*Submitted To*

**DEPARTMENT OF COMMERCE**

*Submitted By*

**B.Com. III Semester Students**

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No. WCD 2020-21/276 (A)

Date : 11-1-2021

To,  
The Chairman  
Karnataka Industrial Gases Private Limited  
Sattur Industrial Area, SATTUR  
DHARWAD

Sir,

The Faculty and Students of Commerce Department of our college wish to visit the Karnatak Industrial Gases Private Limited at Sattur Industrial Area, Dharwad. The visit will enable the students to know the organization structure of Industrial Medical Gases. Since study about the organization structure and management etc. is part of the syllabus for B.Com. Students. The study will help them to get the practical knowledge.

Kindly permit our students to visit the Karnatak Industrial Gases Private Limited and provide the required information.

We hope you will consider our request favorably.

Thanking you

Yours faithfully



*G. S. S. S.* 11/01/2021  
Principal  
S.H.A.S. Samiti's  
Smt. K. S. Jigalur Arts and  
Dr. (Smt.) S. M. Sheshgiri Commerce  
College for Women, Dharwad

# KARNATAK INDUSTRIAL GASES PRIVATE LIMITED

Mfg. & Suppliers : •Liquid Oxygen •Oxygen •Medical Oxygen •Nitrous Oxide •Nitrogen •Argon •Carbon-di-Oxide •Acetylene Gases

Factory / Adm. Office : 110-A, Sattur Industrial Area, **SATTUR, DHARWAD - 580 009**, Karnataka

Phone : Adm. Off./Fact. 0836-2468572, 2464559

GST No. : 29AAACK8064B1ZM

Sales Depot : CTS No. :122/86, Shop No. 4, Navaigundkar Building, New Cotton Market, **HUBLI - 580 029**, Karnataka

Cell : 9844440177

To,

DT: 12-01-2021

The Principal

Smt. K. S. Jigalur Arts and Dr. (Smt.) S. M. Sheshgiri

Commerce College for Women

Dharwad

**SUB:** Regarding your visit for study purpose

**Madam/Sir,**

With reference to the above cited subject, we would like to state that due to Covid-19 pandemic situation, we are not able to give permission to the students to visit our factory. But we will provide the necessary information required by you for completion of project undertaken by commerce students of your college.

Thanking you

Yours faithfully



For Karnatak Industrial Gases Pvt. Ltd

*[Signature]*  
Authorised Signatory

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## CHAPTER - I

### INTRODUCTION

Organization is the important function of management. Organizing is the creation of a structure of duties and functions to be performed by a group of people for the attainment of the objectives of the enterprise. An organizational structure is a visual diagram of a company that describes what employee's do, whom they report to, and how decisions are made across the business. Organizational structures can use functions, markets, products, geographies, or processes as their guide, and cater to businesses of specific sizes and industries. Organization management refers to the art of getting people together on a common platform to make them work towards a common predefined goal. Organization management enables the optimum use of resources through meticulous planning and control at the workplace.

Organizational management is a strategy companies use to structure their leadership, control their resources and achieve goals. The company, or organization, is comprised of managers, employees and resources working toward a common goal. Organizational management describes the planning and managing of those individuals and resources to achieve that goal. Organizational management involves creating a plan, monitoring its progress and making changes based on results and feedback so the company can improve its performance. Methods company leaders use to execute organizational management effectively might include employee training, promotions and meetings. Every company uses organizational management differently depending on its needs. The goal, however, is typically the same: to make or increase profits.

#### **WHY IS ORGANIZATIONAL MANAGEMENT IMPORTANT?**

Strong organizational management can help companies make money and achieve goals.

The benefits of having an effective organizational management strategy include:

- ⬇ Setting clear goals for all employees to work toward.
- ⬇ Defining each employee's role and responsibilities within the organization.
- ⬇ Creating processes to achieve company goals.
- ⬇ Monitoring results, encouraging feedback and making changes as needed.
- ⬇ Finding the best ways to use resources.

#### ✦ Being adaptable

When done correctly, organizational management allows companies to use their material and human resources effectively, reduce costs and increase profits.

### **ORGANIZATIONAL MANAGEMENT STYLES**

Companies and their leaders can follow several types of management styles. Company might have one type of organizational management style based on the owner's or CEO's vision or use several types depending on what works best for each department or manager. Here are seven common organizational management styles and their key traits:

#### ✦ **AUTOCRATIC**

With an autocratic organizational management style, one person leads the company and has all the authority. They are responsible for making all important decisions, typically without input from lower-level managers and employees. Autocratic leaders establish clear policies for employees to follow.

This management style is effective in companies where accuracy and control are more important than creativity. An organization where employees perform controlled tasks or manufacture precise products, for example, might need a disciplined and decisive leader to oversee their work and ensure they produce functioning products. Autocratic leaders might also benefit companies that employ large workforces with limited training. These employees might need constant management to do their jobs correctly.

#### ✦ **BUREAUCRATIC**

Bureaucratic organizational management follows formal rules, structures and processes. These companies have a clear hierarchy and set of expectations for employees at every level. Employees report to their direct supervisors, who report to their superiors. Bureaucratic managers are highly focused and lead by enforcing rules and maintaining order.

This type of organizational management might benefit companies that process a huge amount of information or documentation, work with significant numbers of people every day or must follow strict codes or regulations. These companies need consistency, organization and strict procedures to work effectively and accurately.

#### ✦ **DEMOCRATIC**

Companies with democratic or participative organizational management have a clear hierarchy but welcome feedback from employees of all levels. This work environment encourages group decision-making, collaboration and teamwork. Managers typically have open and effective communication with their employees. Company leaders delegate tasks and make important decisions, but they gather ideas and feedback from all employees before doing so.

Democratic management can benefit a company or department filled with experienced, talented and inventive employees. They thrive under a supportive and engaging leader who asks for their feedback and allows them to participate in decision-making processes. The manager's job is to determine how to best use each team member's strengths and ideas.

#### ✦ **LAISSEZ-FAIRE**

With a laissez-faire organizational management, company leaders are not highly involved in decision - making or operations. They serve as leaders in title and appearance and simply provide the guidelines and resources employees need to complete their tasks. In this work environment, employees can make decisions and manage themselves. They have the independence to oversee projects, think creatively and solve problems without communicating frequently with their managers.

Laissez-faire management can benefit organizations that employ experienced and knowledgeable staff who are experts in their field. They do not require constant management to perform their job well and often know more about the company's products or services than their supervisors. The company's leadership is trusting and open-minded.

#### ✦ **MANAGEMENT BY WANDERING AROUND**

Organizational management by wandering or walking around is a leadership method popular among project managers. With this strategy, management interacts with their employees frequently and acts like an equal part of the team. They ask for feedback, suggestions and concerns and are good listeners. The supervisor is more like a mentor to their employees than a manager. They offer encouragement and reinforce the company's vision or goals.

#### ✦ **PATERNALISTIC**

In a paternalistic or parental organizational management, one individual serves as the company leader and treats their employees as a family or partners. As a result, their employees

are often loyal, motivated and committed to the company's success. Management creates policies that benefit both the company and its staff and welcome feedback from employees of all levels. Under this management style, the company leader often provides skills training and career advancement opportunities for employees. Companies that prioritize their employees' needs over profits or stakeholder needs might use a paternalistic management style.

#### ✦ **TRANSFORMATIONAL**

Company leaders who have a transformational management style challenge traditional ideas and methods of doing things. They encourage change and innovation to improve the organization. They find ways to maximize each employee's potential and performance. Transformational management can benefit conventional companies that need to modernize their operations or products to stay competitive in a changing market. These organizations might hire a dynamic and motivational leader to improve their strategies and processes and ensure the company remains successful.

#### **OBJECTIVES OF THE STUDY:**

1. To understand the organization of the company.
2. To know the operating performance of the company.

#### **RESEARCH METHODOLOGY:**

The research is an exploratory research and the data collection is done mainly from the secondary data.



## CHAPTER - II

### COMPANY PROFILE

Karnataka Industrial Gases Private Limited started in Sattur industrial area and it manufactures the different products like Oxygen, Dissolved Acetylene and distributes the Nitrogen Carbon Dioxide, Nitrous oxide. Its main goal is to produce or manufacture the medical oxygen gas.

Karnataka Industrial Gases Private Limited is a Private incorporated on 25 July 1974. It is classified as Non-government Company and is registered at Registrar of Companies, Bangalore. Its authorized share capital is Rs. 5,000,000 and its paid up capital is Rs. 2,657,200. It is involved in Manufacture of gas; distribution of gaseous fuels through mains. Karnataka Industrial Gases Private Limited's Annual General Meeting (AGM) was last held on 29 December 2020 and as per records from Ministry of Corporate Affairs (MCA), its balance sheet was last filed on 31 March 2020.

Directors of Karnataka Industrial Gases Private Limited are Pradeep Narayanagouda Odugoudar, Ravindra Narayangoudra Odugoudra, Nagaraj Rangapayya Deshpande, Mahantappa Basappa Badani, Deepak Mohangowda Patil, Karnataka Industrial Gases Private Limited's Corporate Identification Number is (CIN) U40200KA1974PTC002608 and its registration number is 2608. Its Email address is kigravi@gmail.com and its registered address is 110-A, SATTUR IND. AREA, HUBLIDHARWAR DHARWAR KA 580009 IN , - , -

#### **Objectives of the Organization**

- ❖ Enhance customer satisfaction
- ❖ Effective planning provision and utilization of resources
- ❖ Continuous improvement process
- ❖ Motivating employees at all levels
- ❖ Improving the reliability of suppliers
- ❖ Manufacture and distribute high quality of industrial and medical gases.
- ❖ Cater to the needs of industries and Hospitals.

#### **Principles of the Organization**

- I. Decentralization of Authority.

|                   |   |
|-------------------|---|
| Source of Finance | <ul style="list-style-type: none"> <li>❖ Promoters contribution</li> <li>❖ Internal generation</li> <li>❖ Unsecured loans</li> <li>❖ Share capital</li> <li>❖ Bank loans</li> </ul> |
|-------------------|---|

**Companies located in India and involved in manufacture of gas; distribution of gaseous fuels through mains**

| <b>CIN</b>            | <b>Company</b>   | <b>RoC</b> | <b>Status</b>                 |
|-----------------------|--|------------|-------------------------------|
| L40200MH1994PLC079766 | Confidence Petroleum India Limited                       | Mumbai     | Active                        |
| L40200WB1935PLC008184 | Linde India Limited                                      | Kolkata    | Active                        |
| L40200WB1968PLC224116 | Somany Ceramics Limited                                  | Kolkata    | Active                        |
| U40200AP1997PTC026566 | Jayasri Oxygen Private Limited                           | Vijayawada | Strike Off                    |
| U40200AP2003PTC042170 | Reticulated Gas Systems Private Limited                  | Vijayawada | Active                        |
| U40200AP2004PTC043769 | Varasi Air Products Private Limited                      | Vijayawada | Active                        |
| U40200AP2016PTC103125 | Aionx Energie Private Limited                            | Vijayawada | Active                        |
| U40200AP2018PTC107682 | Mevaram Power Private Limited                            | Vijayawada | Under process of striking off |
| U40200AP2022PTC120831 | Bhaskara Power& Nuclear Energy Private Limited           | Vijayawada | Active                        |
| U40200AS2002PTC006888 | Udipta Energy & Equipment Private Limited                | Shillong   | Active                        |
| U40200BR1984PTC002073 | Awadh Bottling And Manufacturing Company Private Limited | Patna      | Under process of striking off |
| U40200BR1993PLC005536 | Gas Corporation India Limited                            | Patna      | Strike Off                    |
| U40200BR2006PLC012744 | Sansar Petrochemicals Limited                            | Patna      | Under process of striking off |
| U40200BR2008PTC013600 | Banshi Airgases Private Limited                          | Patna      | Active                        |
| U40200BR2011PTC016622 | Vaishnavi Gas Private Limited                            | Patna      | Strike Off                    |
| U40200BR2020PTC046127 | Inspire Solar Energy Private Limited                     | Patna      | Active                        |
| U40200CH1973PTC003224 | Bhakra Oxygen Co. Pvt. Ltd.                              | Chandigarh | Strike Off                    |
| U40200CH1986PTC007148 | Pab Fuels Pvt. Ltd.                                      | Chandigarh | Active                        |
| U40200CH1995PLC016297 | Glacier Ions And Gases Limited                           | Chandigarh | Active                        |
| U40200CH2016PTC035922 | Mankind Renewable Energy Private Limited                 | Chandigarh | Active                        |

|                       |  |              |            |
|-----------------------|--|--------------|------------|
| U40200CT1986PTC003535 | Korba Gases Pvt. Ltd.                        | Chhattisgarh | Strike Off |
| U40200CT2003PTC016168 | Vindhyaachal Oxygen Private Limited          | Chhattisgarh | Active     |
| U40200CT2006PTC018290 | Sarvamangla Gases And Constru. Pvt.Ltd.      | Chhattisgarh | Active     |
| U40200CT2019PTC009713 | Gogzi Green Private Limited                  | Chhattisgarh | Active     |
| U40200CT2020PTC010613 | Mvk Industries Private Limited               | Chhattisgarh | Active     |
| U40200DL1973PLC006967 | Saraswati Air Products Ltd.                  | Delhi        | Strike Off |
| U40200DL1981PTC012205 | Durga Gases Private Ltd.                     | Delhi        | Strike Off |
| U40200DL1984PTC017727 | M D Sheet Metal Pressing Co. Pvt. Ltd.       | Delhi        | Strike Off |
| U40200DL1984PTC018510 | Indica Valves And Regulators Private Limited | Delhi        | Strike Off |
| U40200DL1984PTC018891 | Prithvi Innovations Private Limited          | Delhi        | Active     |

## CHAPTER - III

### ORGANIZATIONAL DEPARTMENTS

1. Production Department
2. Quality Control Department
3. Sales and Purchase Department
4. Administration Department
5. Accounts Department

❖ **Production Department**

The in charge of the department is the production manager who is responsible for production process where he has to send the cylinder's batch wise to the laboratory and when it is processed. Production department manager works in 3 shifts i.e. 7am to 3pm, 3pm to 11pm, 11pm to 7am.

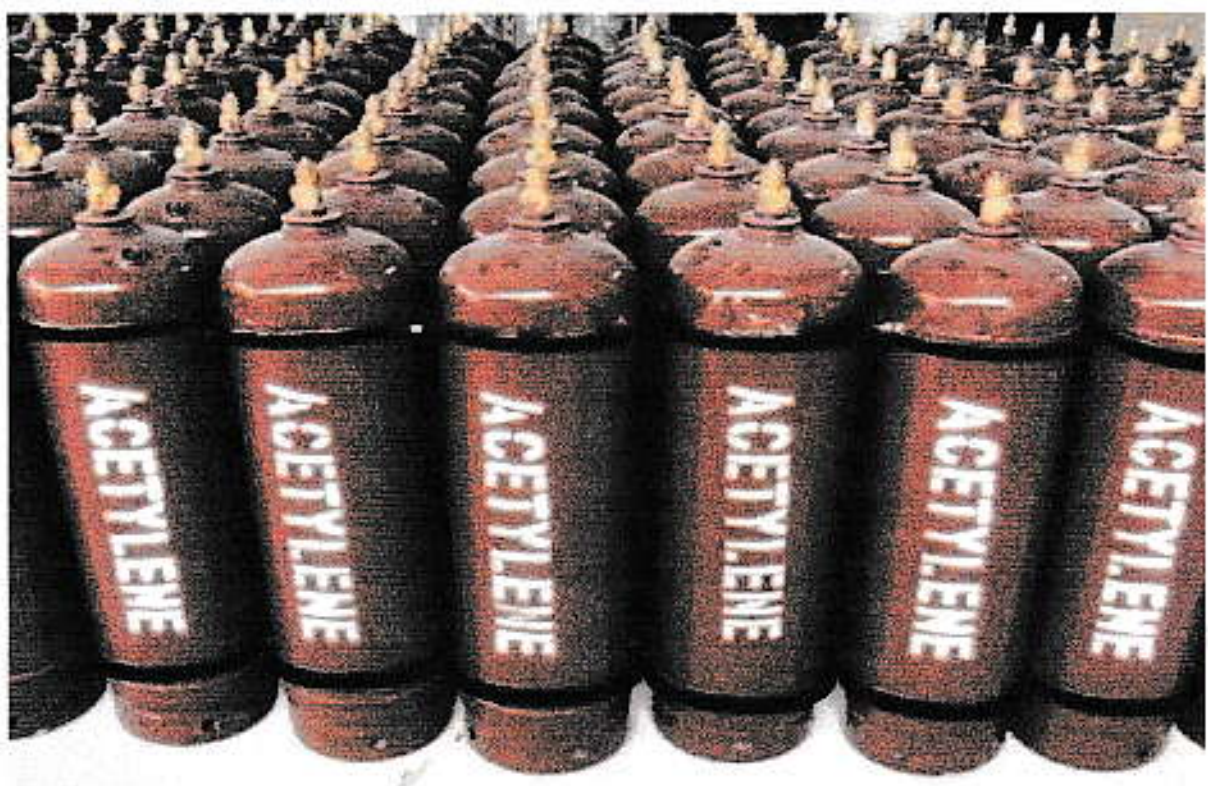
**Functions of Production Department**

1. Maintaining standard degree of pressure.
2. Maintaining other small contents of gases from oxygen.
3. Maintain the purity always.
4. Process outside air into pure  $O^2$ .

**KARNATAKA INDUSTRIAL GASES PRIVATE LIMITED**

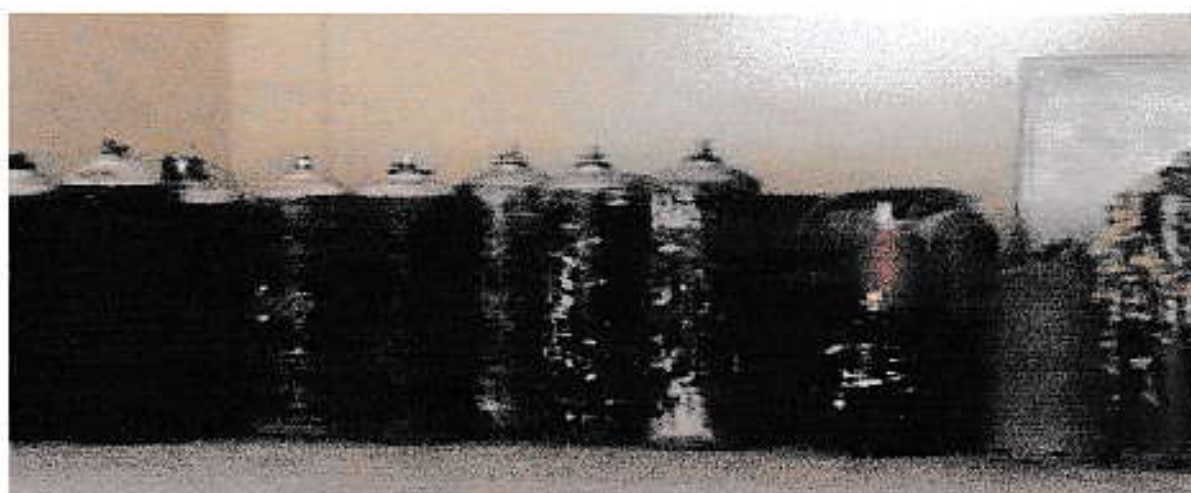


Nitrogen Cylinder, Liquid Nitrogen Distillation column in a cryogenic air separation plant





**Nitrogen Cylinder, Liquid Nitrogen Distillation column in a cryogenic air separation plant**



**Nitrogen Cylinder, Liquid Nitrogen Distillation column in a cryogenic air separation plant**

❖ Quality Control Department

The department is supervised by production department. Here the department in charge checks the quality batch wise; he selects one container from the particular batch and checks its purity by copper reaction method.

#### ❖ Sales and Purchase Department

The department is headed by sales manager. The sales purchase transaction is maintained properly by the sales manager.

##### **Functions:**

1. Attend the customer.
2. Provide Cylinder of particular gas as per the requirement of the customer.
3. Give all the details of sales and details regarding the cylinders to the accounts department.
4. Check the quantity of existing gases and accounting to the level of stock he should carry out further steps like ordering regarding gas.
5. Take any major decisions without information to the general manager.
6. This department consists of 5 distant vehicles. All these vehicles cost approximately Rs. 40 Lakhs. He maintains all the details of transportation.

#### ❖ Office and Administration Department

Administration of the day to day activities of the company.

##### **Functions:**

1. Maintains the record of attendance of the worker and staff members.
2. Maintains benefits of workers and employees.
3. Maintains the records and salaries and other funds of employees.
4. Checks the cylinders and sends them as a dent cylinder to destroy if damaged and order for read container.

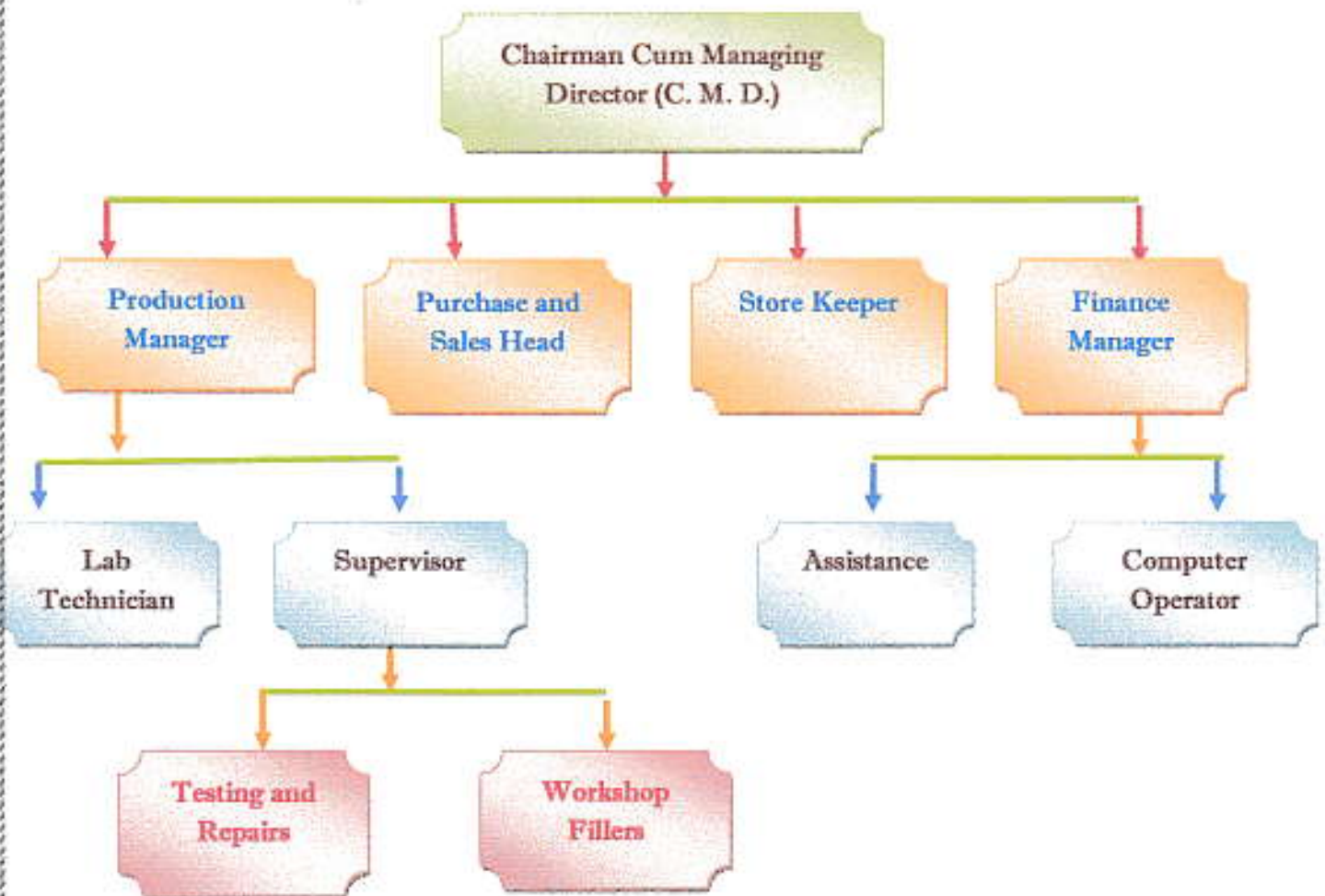
#### ❖ Accounts Department

Part of a company's administration that is responsible for preparing the financial statements, maintaining the general ledger, paying bills, billing customers, payroll, cost accounting, financial analysis and more. The accounts manager should see all the accounts transactions. Different accounts maintained by the company are: Cash book, Personal ledger, Sales register, Debit register, Purchase register, general voucher, demurrage register. They maintain different entries for different Gas and maintain accounts in 2 types – Manual and Tally (Computer entry).

### ❖ Stores Department

This department comes under the supervision of stores manger. The work of store keeper is to check periodically the cylinders for any leakages. He should observe incoming cylinders for plants and outgoing cylinders to sales department. LIFO method is applied in this department.

### ORGANIZATION CHART:





## CHAPTER – IV

### FINANCIAL STATEMENT ANALYSIS

Financial statement analysis is defined as the process of identifying financial strengths and weakness of the firm by properly establishing relationship between the items of the balance sheet and the profit and loss account. Financial statement analysis is process that examines past and current financial data for the purpose of evaluating performance and estimating future risk and potentials. Financial statement analysis is and evaluating the past, current and projected performance of a company. Financial statements are prepared to meet external reporting obligations and also for decision making purposes. They play a dominant role in setting the framework of managerial decision. But the information provided in the financial statements is not an end in itself as no meaningful conclusions can be drawn from these statements is to immense use in making decision through analysis and interpretation of financial statements.

Financial statement it is organized collection of data accounting to logical and consistent accounting procedures. Its purpose is to convey an understanding of some financial aspects of a business firm. It may show a position at a moment in time as is the case of a balance sheet are may reveal a series of activities over a given period of time as in the case of income statement. Financial statement analysis is a study of accounting ratios between various items in financial statements. Balance Sheet, Income statement and cash flow statement are the most important financial statements.

#### **Comparative Financial Statements:**

Comparative study of financial statements is the comparison of the financial statements of the business with the previous years. It enables identification of weak points and applying corrective measures. Practically two financial statements (Balance Sheet and Income Statement) are prepared in comparative form for analysis purposes.

#### **1. Comparative Balance Sheet:**

The comparative Balance Sheet shows the different assets and liabilities of the firm on different dates to make comparison of balance from one date to another.

Table 1: Comparative Balance Sheet

| Particulars         | (Rs. in Lakhs) |       |       |       |
|---------------------|----------------|-------|-------|-------|
|                     | 2017           | 2018  | 2019  | 2020  |
| Current Assets      | 104.7          | 176.8 | 213.8 | 215.0 |
| Current Liabilities | 117.15         | 131.6 | 124.4 | 100.1 |

Source: Annual Report of K.I.G. Pvt. Ltd.

Table 2: Share Holders Fund

| Particulars        | (Rs. in Lakhs) |        |        |        |
|--------------------|----------------|--------|--------|--------|
|                    | 2017           | 2018   | 2019   | 2020   |
| Share Holders Fund | 39.48          | 54.76  | 67.52  | 79.44  |
| Long Term Fund     | 179.18         | 290.20 | 315.49 | 298.97 |

Source: Annual Report of K.I.G. Pvt. Ltd.

## 2. Comparative Income Statements:

The income statement provides the results of the operations of a business. This statement traditionally is known as trading and profit and loss account.

- ✚ The increase or decrease in sales should be compared with the increase in cost of goods sold.
- ✚ To study the operating profits.
- ✚ The increase or decrease in net profit is calculated that will give an idea about the overall.

Table 3: Net Profit and Sales

| Particulars | (Rs. in Lakhs) |        |        |        |
|-------------|----------------|--------|--------|--------|
|             | 2017           | 2018   | 2019   | 2020   |
| Net Profit  | 47.27          | 15.28  | 12.75  | 11.92  |
| Sales       | 375.71         | 531.70 | 971.38 | 907.85 |

Source: Annual Report of K.I.G. Pvt. Ltd.

## CHAPTER - V

### CONCLUSION

The Karnataka Industrial Gases Private Limited is a well established oxygen manufacturer having two oxygen plants of hundred cubic meters per hour and eight cubic meters per hour respectively. The Karnataka Industrial Gases Private Limited is selling 1,50,000 to 1,75,000 cubic meters (both industrial and medical) consistently for last 3years. The Karnataka Industrial Gases Private Limited company is marketing its products through entire North Karnataka i.e. Hubli-Dharwad, Belgaum, Vijaypur, Mudhol, Jamakhandi, Shimoga, Bagalkot, Kalanuragi, Raichur, Dandeli etc. As the company's current ratio is increases year by year so we can say that company's performance is good. The total asset turnover ratio measures the ability of a company to use its assets to efficiently generate sales. The company's high total assets turnover ratio is considered efficient in making money using its assets. Inventory turnover ratio in the last three years will be increased and it is efficient and shows good inventory management. It seems that little chance of the company to meet adequately its short term immediate liabilities.

The company must adopt better sales performance. It should take measure of controlling cost and count reduction; it should also ascertain profits of the business according to strict accounting principles. It should make better control over inventories and collection of book debts. As there is no any Nitrogen, Nitrous oxide manufacturing company in North Karnataka if the company starts producing these products rather than purchasing and selling of these products, it should be more profitable than the trading of these products.

Financial statement analysis identifies financial strengths and weaknesses of the firm by properly establishing relationship between the items of the balance sheet and the profit and loss account. Financial statement analysis examines past and current financial data for the purpose of evaluating performance and estimating future risk and potentials. Financial statement analysis is an evaluative method of determining the past, current and projected performance of the company. The company has used long term finances even for the current assets resulting into an improvement in the liquidity position of the company. It is concluded from the analysis there is sufficient progress in the performance of the company and the overall profitability of the company is good. Our study conducted on Karnataka Industrial Gases Private Limited has explored, various factors lying behind the success of the company in the manufacturing industry.

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to companies policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. The management has conducted the physical verification of inventory at reasonable intervals. The company has in all material respects an adequate internal financial controls system over financial reporting.

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