

**PROJECT DEL HOLDING S.à r.l.**  
(Société à responsabilité limitée)

## Annual Accounts

For the year ended December 31, 2018

412F, route d'Esch  
L-2086 Luxembourg  
R.C.S.: B 145.990  
Share capital: EUR 12,500

**Annual Accounts Helpdesk :**

Tel. : (+352) 247 88 494  
 Email : centralebilans@statec.etat.lu

RCSL Nr. : B145990

Matricule : 2009 2410 774

**ABRIDGED BALANCE SHEET**

Financial year from <sup>01</sup> 01/01/2018 to <sup>02</sup> 31/12/2018 (in <sup>03</sup> EUR )

Project Del Holding S.à r.l.

412F route d'Esch

L-2086 Luxembourg

**ASSETS**

|  | Reference(s)       | Current year                    | Previous year                   |
|--|--------------------|---------------------------------|---------------------------------|
| <b>A. Subscribed capital unpaid</b>                  |                    |                                 |                                 |
| I. Subscribed capital not called                     | 1101 _____         | 101 <u>0.00</u>                 | 102 <u>0.00</u>                 |
| II. Subscribed capital called but unpaid             | 1103 _____         | 103 <u>0.00</u>                 | 104 <u>0.00</u>                 |
|  | 1105 _____         | 105 <u>0.00</u>                 | 106 <u>0.00</u>                 |
| <b>B. Formation expenses</b>                         |                    |                                 |                                 |
|  | 1107 _____         | 107 <u>0.00</u>                 | 108 <u>0.00</u>                 |
| <b>C. Fixed assets</b>                               |                    |                                 |                                 |
| I. Intangible assets                                 | 1109 _____         | 109 <u>47 102 000.00</u>        | 110 <u>47 102 000.00</u>        |
| II. Tangible assets                                  | 1111 _____         | 111 <u>0.00</u>                 | 112 <u>0.00</u>                 |
| III. Financial assets                                | 1125 _____         | 125 <u>0.00</u>                 | 126 <u>0.00</u>                 |
|  | 1135 <u>Note 3</u> | 135 <u>47 102 000.00</u>        | 136 <u>47 102 000.00</u>        |
| <b>D. Current assets</b>                             |                    |                                 |                                 |
| I. Stocks  | 1151 _____         | 151 <u>1 225 069.00</u>         | 152 <u>1 253 457.00</u>         |
| II. Debtors  | 1153 _____         | 153 <u>0.00</u>                 | 154 <u>0.00</u>                 |
| a) becoming due and payable within one year          | 1163 _____         | 163 <u>1 091 910.00</u>         | 164 <u>1 091 910.00</u>         |
| b) becoming due and payable after more than one year | 1203 _____         | 203 <u>0.00</u>                 | 204 <u>0.00</u>                 |
| III. Investments                                     | 1205 <u>Note 4</u> | 205 <u>1 091 910.00</u>         | 206 <u>1 091 910.00</u>         |
| IV. Cash at bank and in hand                         | 1189 _____         | 189 <u>0.00</u>                 | 190 <u>0.00</u>                 |
|  | 1197 _____         | 197 <u>133 159.00</u>           | 198 <u>161 547.00</u>           |
| <b>E. Prepayments</b>                                |                    |                                 |                                 |
|  | 1199 _____         | 199 <u>0.00</u>                 | 200 <u>0.00</u>                 |
| <b>TOTAL (ASSETS)</b>                                |                    | <b>201 <u>48 327 069.00</u></b> | <b>202 <u>48 355 457.00</u></b> |

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B145990

Matricule : 2009 2410 774

**CAPITAL, RESERVES AND LIABILITIES**

|  | Reference(s)       | Current year             | Previous year            |
|--|--------------------|--------------------------|--------------------------|
| <b>A. Capital and reserves</b>                       |                    |                          |                          |
| I. Subscribed capital                                | 1301 _____         | 301 <u>48 327 069.00</u> | 302 <u>48 329 673.00</u> |
| II. Share premium account                            | 1303 <u>Note 5</u> | 303 <u>12 500.00</u>     | 304 <u>12 500.00</u>     |
| III. Revaluation reserve                             | 1305 <u>Note 6</u> | 305 <u>5 105 551.00</u>  | 306 <u>5 105 551.00</u>  |
| IV. Reserves   | 1307 _____         | 307 <u>0.00</u>          | 308 <u>0.00</u>          |
| V. Profit or loss brought forward                    | 1309 <u>Note 7</u> | 309 <u>1 250.00</u>      | 310 <u>1 250.00</u>      |
| VI. Profit or loss for the financial year            | 1319 <u>Note 7</u> | 319 <u>43 210 372.00</u> | 320 <u>-3 862 908.00</u> |
| VII. Interim dividends                               | 1321 <u>Note 7</u> | 321 <u>6 926 281.00</u>  | 322 <u>47 073 280.00</u> |
| VIII. Capital investment subsidies                   | 1323 _____         | 323 <u>-6 928 885.00</u> | 324 <u>0.00</u>          |
|  | 1325 _____         | 325 <u>0.00</u>          | 326 <u>0.00</u>          |
| <b>B. Provisions</b>                                 | 1331 _____         | 331 <u>0.00</u>          | 332 <u>2 550.00</u>      |
| <b>C. Creditors</b>                                  | 1435 _____         | 435 <u>0.00</u>          | 436 <u>23 234.00</u>     |
| a) becoming due and payable within one year          | 1453 _____         | 453 <u>0.00</u>          | 454 <u>23 234.00</u>     |
| b) becoming due and payable after more than one year | 1455 _____         | 455 <u>0.00</u>          | 456 <u>0.00</u>          |
| <b>D. Deferred income</b>                            | 1403 _____         | 403 <u>0.00</u>          | 404 <u>0.00</u>          |
| <b>TOTAL (CAPITAL, RESERVES AND LIABILITIES)</b>     |                    | 405 <u>48 327 069.00</u> | 406 <u>48 355 457.00</u> |

The notes in the annex form an integral part of the annual accounts

**Annual Accounts Helpdesk :****Tel. : (+352) 247 88 494****Email : centralebilans@statec.etat.lu****RCSL Nr. : B145990****Matricule : 2009 2410 774****ABRIDGED PROFIT AND LOSS ACCOUNT****Financial year from** <sup>01</sup> 01/01/2018 **to** <sup>02</sup> 31/12/2018 **(in** <sup>03</sup> EUR **)****Project Del Holding S.à r.l.****412F route d'Esch****L-2086 Luxembourg****ABRIDGED PROFIT AND LOSS ACCOUNT**

|   | Reference(s)        | Current year          | Previous year         |
|---|---------------------|-----------------------|-----------------------|
| <b>1. to 5. Gross profit or loss</b>  | 1651 <u>Note 10</u> | 651 <u>-10 211.00</u> | 652 <u>-26 367.00</u> |
| <b>6. Staff costs</b>   | 1605 _____          | 605 <u>0.00</u>       | 606 <u>0.00</u>       |
| a) Wages and salaries   | 1607 _____          | 607 <u>0.00</u>       | 608 <u>0.00</u>       |
| b) Social security costs  | 1609 _____          | 609 <u>0.00</u>       | 610 <u>0.00</u>       |
| i) relating to pensions   | 1653 _____          | 653 <u>0.00</u>       | 654 <u>0.00</u>       |
| ii) other social security costs   | 1655 _____          | 655 <u>0.00</u>       | 656 <u>0.00</u>       |
| c) Other staff costs  | 1613 _____          | 613 <u>0.00</u>       | 614 <u>0.00</u>       |
| <b>7. Value adjustments</b>   | 1657 _____          | 657 <u>0.00</u>       | 658 <u>0.00</u>       |
| a) in respect of formation expenses and of tangible and intangible fixed assets | 1659 _____          | 659 <u>0.00</u>       | 660 <u>0.00</u>       |
| b) in respect of current assets   | 1661 _____          | 661 <u>0.00</u>       | 662 <u>0.00</u>       |
| <b>8. Other operating expenses</b>  | 1621 _____          | 621 <u>0.00</u>       | 622 <u>0.00</u>       |

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B145990

Matricule : 2009 2410 774

|   | Reference(s)        | Current year | Previous year     |
|---|---------------------|--------------|-------------------|
| <b>9. Income from participating interests</b>   | 1715                | 6 928 885.00 | 716 1 091 910.00  |
| a) derived from affiliated undertakings   | 1717 <b>Note 11</b> | 6 928 885.00 | 718 1 091 910.00  |
| b) other income from participating interests  | 1719                | 0.00         | 720 0.00          |
| <b>10. Income from other investments and loans forming part of the fixed assets</b>                   | 1721                | 0.00         | 722 0.00          |
| a) derived from affiliated undertakings   | 1723                | 0.00         | 724 0.00          |
| b) other income not included under a)   | 1725                | 0.00         | 726 0.00          |
| <b>11. Other interest receivable and similar income</b>   | 1727                | 9 036.00     | 728 78.00         |
| a) derived from affiliated undertakings   | 1729                | 0.00         | 730 0.00          |
| b) other interest and similar income  | 1731 <b>Note 12</b> | 9 036.00     | 732 78.00         |
| <b>12. Share of profit or loss of undertakings accounted for under the equity method</b>              | 1663                | 0.00         | 664 0.00          |
| <b>13. Value adjustments in respect of financial assets and of investments held as current assets</b> | 1665                | 0.00         | 666 47 102 000.00 |
| <b>14. Interest payable and similar expenses</b>  | 1627 <b>Note 14</b> | -3 979.00    | 628 -1 093 806.00 |
| a) concerning affiliated undertakings   | 1629                | 0.00         | 630 -1 093 403.00 |
| b) other interest and similar expenses  | 1631                | -3 979.00    | 632 -403.00       |
| <b>15. Tax on profit or loss</b>  | 1635                | 2 550.00     | 636 0.00          |
| <b>16. Profit or loss after taxation</b>  | 1667                | 6 926 281.00 | 668 47 073 815.00 |
| <b>17. Other taxes not shown under items 1 to 16</b>  | 1637 <b>Note 15</b> | 0.00         | 638 -535.00       |
| <b>18. Profit or loss for the financial year</b>  | 1669                | 6 926 281.00 | 670 47 073 280.00 |

The notes in the annex form an integral part of the annual accounts



# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 1. General

Project Del Holding S.à r.l. (the "Company"), was incorporated in Luxembourg on April 7, 2009 as a "Société à responsabilité limitée".

The Company has its registered address at 33, Rue du Puits Romain, L-8070 Bertrange, Grand-Duchy Luxembourg and is registered at the Luxembourg trade and company register under number B 145.990. As per 24 April 2019 the registered address changed, as per notary deed dated 24 April 2019, the Company has its registered office to the municipality of Luxembourg City, 412F, route d'Esch, L-2086 Luxembourg.

The object of the Company is the taking of participating interests, in any form whatsoever, in other companies either Luxembourg or foreign, as well as the ownership, management and development of such participating interests. The purpose of the Company is, in particular, the acquisition of any type of securities, whether negotiable or not, stock, bonds, debentures, notes and other securities, including those issued by any Government or any other international, national or local authority, and of any rights attached thereto, either by way of purchase, contribution, subscription, option or in any other manner, as well as the transfer by sale, exchange or in any other manner. Moreover, the Company may proceed to the acquisition and development of connected patents and licences. The Company may borrow in any form and proceed to the issuance of bonds, convertible or non-convertible instruments of whatever kind and debentures, within the limits of law. The Company may grant any assistance, loan, advance, or guarantee to the companies in which it has a direct or indirect participating interest, or to companies being part of the same group of companies as the Company. The Company may further carry out all transactions pertaining directly or indirectly to the taking of participating interests in any form whatsoever in any enterprise or any private corporation as well as to the administration, management, control and development of these participating interests.

The Company's financial year starts from January 1 and ends on December 31.

The Company is exempted from preparing consolidated accounts based on the exemptions provided by article 313 modified by Article 71 of the law of December 19, 2002 of the Luxembourg company law.

### 2. Summary of significant accounting policies

#### 2.1 Basis of presentation

The annual accounts have been prepared in accordance with the Luxembourg legal and regulatory requirements under the historical cost convention.

# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

Accounting policies and valuation rules are, besides the ones laid down by the Law of 19 December 2002, determined and applied by the Board of Managers.

The preparation of annual accounts requires the use of certain critical accounting estimates. It also requires the Board of Managers to exercise their judgment in the process of applying the accounting policies. Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumptions changed.

Management believes that the underlying assumptions are appropriate and that the annual accounts therefore present the financial position and results fairly.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **2.2 Significant accounting policies**

The main valuation rules applied by the Company are the following:

#### **2.2.1. Assets and liabilities**

Unless stated otherwise, assets and liabilities have been stated at their historical cost, expressed in EUR.

#### **2.2.2. Debtors**

Debtors are valued at their nominal value. They are subject to value adjustments where their recovery is compromised. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

#### **2.2.3. Foreign currency translation**

Monetary assets and liabilities are translated at the exchange rates effective at the balance sheet date whereas non-monetary items are converted at the exchange rate effective at the date of the transaction. The realized and unrealized exchange losses are recorded in the profit and loss account. The unrealized exchange gains are recorded in a regularization account, whereas the realized exchange gains are recorded in the profit and loss account at the moment of their realization.

When there is an economic link between an asset and a liability, these are valued in total according to the method described above and the net unrealized losses are recorded in the profit and loss account and the net unrealized gains are booked in a regularization account until the moment of their realization.

# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 2.2.4. Debts

Debts are recorded at their nominal value.

### 3. Financial fixed assets

As per balance sheet date the Company has invested in the following affiliated undertakings:

|  | Shareholding<br>% | Net book value<br>(000 EUR) | Country of origin | Net Equity as of<br>12/31/2018<br>(000 EUR) | Net result 2018<br>(000 EUR) |
|--|-------------------|-----------------------------|-------------------|---|------------------------------|
| AEES Manufacturera S de RL de CV                                 | 100               | 17,229                      | Mexico            | 9,714                                       | 957                          |
| PK Cables do Brasil Industria e Comercio Ltda                    | 56%               | -                           | Brazil            | 14,348                                      | (451)                        |
| Arneses Y Accesorios de Mexico S de D se RL de CV                | 100               | 18,612                      | Mexico            | 3,024                                       | 2,227                        |
| Arneses de Ciudad de Juarez II S de RL de CV                     | 100               | 1,332                       | Mexico            | 345   | 144                          |
| Asesoria Mexicana Empresarial S de RL de CV                      | 100               | 1,679                       | Mexico            | 1,025                                       | 169                          |
| Cableodos Del Norte II S de RL de CV                             | 100               | 5,902                       | Mexico            | 1,728                                       | 614                          |
| Manufacturas de Componentes Electricos de Mexico S de R L de C V | 100               | -                           | Mexico            | 37  | 0                            |
| PKC Group de Piedras Negras, S. de R.L. de C.V.                  | 100               | 2,348                       | Mexico            | 326   | 237                          |
| PKC Group Commercial, S. de R.L. de C.V.                         | 100               | -                           | Mexico            | 226   | 103                          |
| Total  |                   | 47,102                      |                   | 30,773                                      | 4,000                        |

On December 20, 2017 the Board proposed to proceed with a re-evaluation of the shares held by the Company in its subsidiaries. The Managers noted that the net book value of the Subsidiaries shall increase from nil to EUR 47,102,000 at financial year end.

### 4. Debtors

On September 29, 2017 the Company entered in an Interest free Loan with the Sole Shareholder for the amount of EUR 1,091,910 (equivalent loan amount in USD 1,289,190).



# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 5. Subscribed capital

The subscribed share capital is set at EUR 12,500 (twelve thousand five hundreds euros) consisting of 12,500 (twelve thousand five hundreds) ordinary shares in registered form with a par value of EUR 1.- (one euro) each. During the period under review, the subscribed capital has not changed in amount nor has been there any changes in the shareholders' structure.

### 6. Share premium and similar premiums

In order to support the holding and financing activity of the Company, the Sole Shareholder, has made with effect on 5 November 2014 a contribution of an amount in cash of EUR 750,000 (seven hundred fifty thousand euros) to the share premium and similar premium account of the Company and more precisely as a capital contribution (apport en capitaux propres non rémunérés par des titres) in the meaning of the Luxembourg standard chart of accounts laid down by the Luxembourg Grand-Ducal Decree of 10 June 2009.

The Sole Shareholder is the holder and sole legal and beneficial owner of 1,227,600 Convertible Preferred Equity Certificates, with par value of EUR 1 each, issued by the Company (the "CPECs"), representing a principal amount of EUR 1,227,600 and accrued yield as at the date hereof of EUR 3,128,950.92, in total amounting to EUR 4,355,551.27 (the "CPECs Aggregate Amount"), which CPECs are governed by the applicable terms and conditions dated 11 June 2009 (the "Terms and Conditions") and which were recorded in the accounting books of the Company under account 19221 (Convertible debenture loans due and payable after more than one year, principal amount) in the meaning of the Luxembourg standard chart of accounts laid down by the Luxembourg Grand-Ducal Decree of 10 June 2009;

It is herewith contemplated to increase the Company's equity by contributing to the Company the aforementioned CPECs in the CPECs Aggregate Amount (the "Capital Contribution") so that, following the execution of the Capital Contribution, the capitalization of the Company shall be increased by the CPECs Aggregate Amount and the total capitalization of the Company shall amount to EUR 5,118,051.27.

It is herewith acknowledged that the Capital Contribution is intended to be made as capital contribution on the existing shares of the Company, for no additional consideration and without the issuance by the Company of new shares in exchange therefor, and to be allotted and recorded in the accounting books of the Company under the Company's special equity reserve account (account 115 – capital contribution without issue of shares) in the meaning of the Luxembourg standard chart of accounts laid down by the Luxembourg Grand-Ducal Decree of 10 June 2009 (the "Special Equity Reserve Account").

# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 7. Legal reserve

Under Luxembourg law, the Company is required to annually appropriate at least 5% of its statutory net profit to a non-distributable legal reserve until the aggregate reserve reaches 10% of the subscribed capital. The appropriation of the legal reserve is effected after approval at the annual general meeting of shareholders.

The movements for the period are as follows:

|                                     | <u>Subscribed<br/>capital</u> | <u>Share<br/>premium</u> | <u>Dividend<br/>Paid</u> | <u>Legal<br/>reserve</u> | <u>Result<br/>brought<br/>forward</u> | <u>Result for<br/>the year</u> | <u>Total</u>      |
|-------------------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------------|-------------------|
| <b>Opening balance</b>              | <b>12,500</b>                 | <b>5,105,551</b>         | <b>-</b>                 | <b>1,250</b>             | <b>(3,862,908)</b>                    | <b>47,073,280</b>              | <b>48,329,673</b> |
| Allocation of prior<br>year result  |                               |                          |                          |                          | 47,073,280                            | (47,073,280)                   | -                 |
| Dividend Paid                       |                               |                          | (6,928,885)              |                          |                                       |                                | (6,928,885)       |
| Current year result                 |                               |                          |                          |                          |                                       | 6,926,281                      | 6,926,281         |
| <b>Balance as of<br/>12/31/2018</b> | <b>12,500</b>                 | <b>5,105,551</b>         | <b>(6,928,885)</b>       | <b>1,250</b>             | <b>43,210,372</b>                     | <b>47,073,280</b>              | <b>48,327,069</b> |

### 8. Provisions

#### Provisions for Taxation

|                      | <b>December 31,<br/>2018</b> | <b>December 31,<br/>2017</b> |
|----------------------|------------------------------|------------------------------|
| Corporate income tax | -                            | 1,965                        |
| Net Wealth Tax       | -                            | 585                          |
|                      | <b>-</b>                     | <b>2,550</b>                 |

# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 9. Creditors

| <i>becoming due and payable after more than one year</i> | <u>Principal</u> | <u>Maturity date</u> | <u>Interest rate</u>  | <u>December 31, 2018</u> | <u>December 31, 2017</u> |
|--|------------------|----------------------|-----------------------|--------------------------|--------------------------|
| CPECs PKC Wiring Systems OYJ                             | 1,227,600        | 11/06/2039           | 1% Fixed and variable | -                        | -                        |
|  |                  |                      |                       | -                        | -                        |

On December 20, 2017 the Shareholder converted the CPECs into capital by contributing the principal representing a principal amount of EUR 1,227,600 and accrued yield as at the date hereof of EUR 3,128,950.92, in total amounting to EUR 4,355,551.27 (the "CPECs Aggregate Amount"),

### 10. Other external charges

|                                  | <u>January 1, 2018 to December 31, 2018</u> | <u>January 1, 2017 to December 31, 2017</u> |
|----------------------------------|---|---|
| Accounting and auditing fees     | 29,973                                      | 19,187                                      |
| Bank account charges             | 2,236                                       | 1,831                                       |
| Other fees                       | 885   | 4,999                                       |
| Chambre of Commerce fees         | 350   | 350   |
| Reversal of operating provisions | (23,233)                                    | -   |
|                                  | <u>10,211</u>                               | <u>26,367</u>                               |

### 11. Income from participating interest

On October 1, 2018 the Company received an Interim dividend for the amount of EUR 6,928,885.

# PROJECT DEL HOLDING S.à r.l.

## Notes to the annual accounts as at December 31, 2018

### 12. Other interest receivable and similar income

|                       | January 1, 2018<br>to December 31,<br>2018 | January 1, 2017<br>to December 31,<br>2017 |
|-----------------------|--|--|
| Foreign exchange gain | 9,036                                      | 78   |
|                       | <u>9,036</u>                               | <u>244</u>                                 |

### 13. Value adjustment in respect of financial assets and of investments held as current assets

On December 20, 2017 the Board proposed to proceed with a re-evaluation of the shares held by the Company in its subsidiaries. No further value adjustments were recorded during the financial year ending December 31, 2018.

### 14. Interest payable and similar expenses

|   | January 1, 2018<br>to December 31,<br>2018 | January 1, 2017<br>to December 31,<br>2017 |
|---|--|--|
| <u>Concerning affiliated undertakings</u>         |  |  |
| Interests on loans                                | -  | 1,093,403                                  |
| <u>Other interest payable and similar charges</u> |  |  |
| Foreign exchange losses                           | 3,979                                      | 403  |
| Bank fees   | -  | -  |
|   | <u>3,979</u>                               | <u>1,093,806</u>                           |

### 15. Taxation

The Company is subject to all taxes applicable to commercial companies in Luxembourg. During this financial period the company recorded a reversal of prior year provisions for taxes.

### 16. Staff costs

During the period under review, the Company did not employ any personnel.



# **PROJECT DEL HOLDING S.à r.l.**

Notes to the annual accounts  
as at December 31, 2018

## **17. Subsequent events**

There have been no events subsequent to the balance sheet date which would require adjustments of or disclosures in the annual accounts or Notes.

## **18. Off-balance sheet commitments**

There are no off-balance sheet commitments as of 12/31/2018.

# PROJECT DEL HOLDING S.à r.l.

Notes to the annual accounts  
as at December 31, 2018

## Management Report of the Board of Directors to the Annual General Meeting

To the Shareholder,

In accordance with the law and the Articles of Association, we hereby submit to you for approval the annual accounts of your company as at December 31, 2018.

The company made a profit for the period amounting to EUR 6,926,281. We propose to you to allot it as follows:

Result brought forward

EUR 6,926,281

By special vote, we ask you to grant discharge to the Directors with respect to the period ended December 31, 2018.

Luxembourg, 4 July 2019

For the Board of Directors

A blue ink signature consisting of several overlapping loops and a long horizontal stroke extending to the right.

Mr. Usama Ajan  
Class A Manager

A blue ink signature that appears to read 'Matti Yli-Olli' in a stylized, cursive script.

Mr. Matti Yli-Olli  
Class B Manager