

INDEPENDENT AUDITOR'S REPORT

To the Partners of Man Aaradhya Infraconstruction LLP

Report on the Financial Statements

We have audited the accompanying Financial Statements of Man Aaradhya Infraconstruction LLP ("the LLP"), which comprises of the Balance Sheet as at March 31, 2022, and the Statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Designated Partners of the LLP are 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 LLP in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 LLP'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 entity'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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2022;
- b) in the case of the Profit and Loss Account, of the loss for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

For Shaparia Mehta & Associates LLP
Chartered Accountants
(Firm's Registration No.- 112350W / W-100051)

Saumil Shaparia

Saumil Shaparia

Partner

Membership No.-156604

UDIN: 22156604AJEQYP5839

Place of Signature: Mumbai

Date: May 09, 2022



MAN AARADHYA INFRACONSTRUCTION LLP
BALANCE SHEET AS AT MARCH 31, 2022

Particulars	Note No.	As at March 31, 2022		As at March 31, 2021	
		₹	₹	₹	₹
I. EQUITY AND LIABILITIES					
(1) Shareholders' funds / Partners Capital					
(a) Partners Capital (Fixed)	2.01	5,00,000		5,00,000	
(b) Partners Capital (Current)	2.02	(64,80,546)		(64,80,546)	
(c) Reserves and surplus	2.03	88,35,379	28,54,833	92,10,384	32,29,838
(2) Current liabilities					
(a) Trade payables	2.04	-		6,87,661	
(b) Other current liabilities	2.05	8,00,983	8,00,983	65,650	7,53,311
Total			36,55,816		39,83,149
II. ASSETS					
(1) Non-current assets					
(a) Long term loans and advances	2.06	1,49,307	1,49,307	2,22,596	2,22,596
(2) Current assets					
(a) Cash and Bank balances	2.07	18,81,745		21,40,211	
(b) Short-term loans and advances	2.08	16,20,334		16,20,342	
(c) Other current assets	2.09	4,430	35,06,509	-	37,60,553
TOTAL			36,55,816		39,83,149

Significant of Accounting Policies

1

Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

For Shaparia Mehta & Associates LLP

Chartered Accountants

Registration No. 112350W / W-100051

For Man Aaradhya Infraconstruction LLP

Saumil Shaparia

Saumil Shaparia

Partner

Membership No.- 156604



Suketu R Shah

Suketu R Shah

Designated Partner

DIN No : 00063124

Rajesh H Shah

Rajesh H Shah

Designated Partner

DIN No : 00906131

Place : Mumbai

Date : May 09, 2022

Place : Mumbai

Date : May 09, 2022



MAN AARADHYA INFRACONSTRUCTION LLP
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Note No.	For The Year Ended March 31, 2022	For The Year Ended March 31, 2021
I. Revenue from Operations	2.10	-	2,41,29,169
II. Other Income	2.11	73,829	5,92,265
III. Total Revenue (I+II)		73,829	2,47,21,434
IV. Expenses:			
Cost of materials consumed	2.13.1	-	21,028
(Increase) / Decrease in work-in-progress	2.12	-	1,32,04,378
Finance costs	2.13.2	4,660	236
Other expenses	2.13.3	4,44,102	8,94,787
Total Expenses		4,48,762	1,41,20,429
V. Profit before exceptional and extraordinary items and tax (III - IV)		(3,74,933)	1,06,01,005
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V -		(3,74,933)	1,06,01,005
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(3,74,933)	1,06,01,005
X. Tax expense :			
(1) Current tax (for the Year)		-	4,43,240
(2) Current tax (Previous years)		72	(15,797)
(3) Deferred tax		-	12,608
XI. Profit / (Loss) from continuing operations after tax (IX - X)		(3,75,005)	1,01,60,954
XII. Profit (Loss) for the period from discontinuing operations		-	-
XIII. Profit / (Loss) for the period (XI + XII)		(3,75,005)	1,01,60,954

Significant of Accounting Policies

1

Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

For Shaparia Mehta & Associates LLP

Chartered Accountants

Registration No. 112350W / W-100051

Saumil Shaparia

Saumil Shaparia

Partner

Membership No.- 156604



For Man Aaradhya Infraconstruction LLP

Suketu R Shah

Suketu R Shah

Designated Partner

DIN No : 00063124

Rajesh H Shah

Rajesh H Shah

Designated Partner

DIN No : 00906131

Place : Mumbai

Date : May 09, 2022

Place : Mumbai

Date : May 09, 2022



MAN AARADHYA INFRACONSTRUCTION LLP
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

Particulars	For The Year Ended March 31, 2022	For The Year Ended March 31, 2021
<u>A. Cash Flow from Operating Activities</u>	₹	₹
Net Profit Before Tax	(3,74,933)	1,06,01,005
Adjustments :		
Add : Finance Costs	4,660	236
Add : Balance Written Off	82,322	61,310
Less: Balance written back	(18,500)	(39,819)
Less: Interest Income	(55,329)	(5,52,446)
Operating Profit/(Loss) before Working Capital Changes	(3,61,780)	1,00,70,286
Adjustments for :		
(Increase) / Decrease in Inventories	-	34,95,337
(Increase) / Decrease in Trade Receivables	-	2,30,41,429
(Increase)/Decrease in Loans and Advances	-	4,81,938
Increase/(Decrease) in Trade Payables and Other Liabilities	66,172	(4,79,430)
Cash Generated from/(used in) Operations	(2,95,608)	3,66,09,560
Less : Taxes Paid	(5,011)	(30,20,100)
Net Cash from/(used in) Operating Activities	(3,00,619)	3,96,29,660
<u>B. Cash Flow from Investing Activities</u>		
Interest received	46,814	5,63,838
Net Cash from/(used in) Investing Activities	46,814	5,63,838
<u>C. Cash Flow from Financing Activities</u>		
Repayment of, Unsecured Loan	-	(4,29,35,213)
Capital withdrawn	-	(12,24,500)
Finance cost	(4,660)	-
Net Cash (used in)/realised from Financing Activities	(4,660)	(4,41,59,713)
Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	(2,58,465)	(39,66,215)
Cash and Cash equivalents as at beginning of the year	21,40,210	61,06,425
(Decrease) / Increase as above	(2,58,465)	(39,66,215)
Cash and Cash equivalents as at end of the year	18,81,745	21,40,210
Components of Closing Cash and Cash Equivalents	As at March 31, 2022	As at March 31, 2021
Cash on Hand	500	500
Balance in Current accounts with Scheduled Banks	18,81,245	15,76,263
Deposits with original maturity for less than 12 months	-	5,63,448
	18,81,745	21,40,210

As per our Review Report of even date

For Shaparia Mehta & Associates LLP
Chartered Accountants
Registration No. 112350W / W-100051

Saumil Shaparia
Saumil Shaparia

Partner
Membership No.- 156604

Place : Mumbai
Date : May 09, 2022



For Man Aaradhy Infraconstruction LLP

Suketu R. Shah

Suketu R. Shah
Designated Partner
DIN No : 00063124

Place : Mumbai
Date : May 09, 2022

Rajesh H. Shah

Rajesh H. Shah
Designated Partner
DIN No : 00906131



Note

1.01 Corporate information

Man Aaradhy Infraconstruction LLP (Formerly known as Man Aaradhy Infraconstruction Limited) is a limited liability partnership registered under the Limited liability partnership Act, 2008. The conversion of said Company into LLP was carried on 26th September, 2014 is engaged in Business of Real Estate activities.

Significant accounting policies**1.02 Basis of accounting and preparation of Financial Statements**

The Financial Statements have been prepared on accrual basis under the historical cost convention and in accordance with the applicable accounting standards prescribed by The Institute of Chartered Accountants Of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

1.03 Use of Estimates:

The preparation of Financial Statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1.04 Impairments:

The carrying amounts of assets are reviewed at each balance sheet date when required to assess whether they are recorded in excess of their recoverable amounts, and where carrying values exceed this estimated recoverable amount, assets are written down to their recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets are reflected at the recoverable amount.

1.05 Inventories

A. 'Incomplete projects' (Work in Progress) are stated at Cost or Net Realizable Value, whichever is lower. 'Incomplete projects' include costs of incomplete properties for which the Firm has not entered into sale agreements. 'Incomplete projects' also include initial project costs that relate directly to a (prospective) project, incurred for the purpose of securing the project. These costs are recognized as expenditure for the year in which they are incurred unless they are separately identifiable and it is probable that the respective project will be obtained.

B. Finished properties are stated at Cost or Net Realizable Value, whichever is lower.

C. All other inventory (including Transferable Development Rights) is stated at Cost or Net Realizable Value, whichever is lower.

Costs included in inventory include costs incurred up to the completion of the project viz. cost of land, materials, services and other expenses (including borrowing costs) attributable to the projects.

1.06 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.07 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Firm are segregated based on the available information.

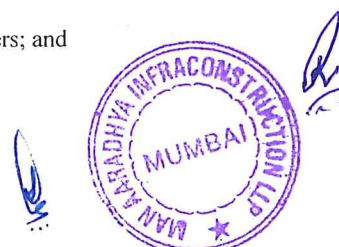
1.08 Revenue recognition

Construction revenue has been recognised on percentage completion method (which compares of Land cost in proportion to percentage completion of construction) provided the following thresholds have been met:

(a) All Critical approvals necessary for the commencement have been obtained.

(b) The expenditure incurred on construction and development cost is not less than 25 per cent of the total estimated construction and development costs.

(c) At least 25 percent of the saleable project area is secured by contracts or agreement with buyers; and



MAN AARADHYA INFRACONSTRUCTION LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note

1.09 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

1.10 Tangible fixed assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

1.11 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 include acquisition charges such as brokerage, fees and duties.

1.12 Borrowing costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets less interest earned on the temporary investment.

1.13 Taxes on income

Tax expense comprises of current tax & deferred tax. Deferred tax are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income", (AS 22) issued by the Institute of Chartered Accountants of India. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, using the applicable tax rates. Deferred tax assets and liabilities are recognized for future tax consequences attributable to timing differences between taxable income and accounting income that are capable of reversal in one or more subsequent years and are measured using relevant enacted tax rates. The carrying amount of deferred tax assets at each Balance sheet date is reduced to the extent that it is no longer reasonably certain that sufficient future taxable income will be available against which the deferred tax asset can be realized.

1.14 Provisions and contingencies

A provision is recognised when the Firm has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

Contingent assets are neither recognized nor disclosed in the Financial Statements.

For Man Aaradhya Infraconstruction LLP



Suketu R Shah
Designated Partner
DIN No : 00063124



Rajesh H Shah
Designated Partner
DIN No : 00906131

Place : Mumbai
Date : May 09, 2022



MAN AARADHYA INFRACONSTRUCTION LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2 NOTES ON ACCOUNTS:

2.01 Partners Fixed Capital Account

Particulars	Share of Profit Ratio	As at March 31, 2022	Share of Profit Ratio	As at March 31, 2021
		₹		₹
Man Infraconstruction Limited	98.00%	4,90,000	98.00%	4,90,000
Rajesh H Shah	1.00%	5,000	1.00%	5,000
Suketu P Shah	1.00%	5,000	1.00%	5,000
		<u>5,00,000</u>		<u>5,00,000</u>

2.02 Partners Current Capital Account

Particulars	Share of Profit Ratio	As at March 31, 2022			As at March 31, 2021		
		Opening	Profit / (Loss) for the Year	Closing Balance	Profit / (Loss) for the Year	Closing Balance	
		₹	₹	₹	₹	₹	₹
Man Infraconstruction Limited	98.00%	(63,50,936)	-	(63,50,936)	-	(63,50,936)	
Rajesh H Shah	1.00%	(64,805)	-	(64,805)	-	(64,805)	
Suketu P Shah	1.00%	(64,805)	-	(64,805)	-	(64,805)	
		<u>(64,80,546)</u>	<u>-</u>	<u>(64,80,546)</u>	<u>-</u>	<u>(64,80,546)</u>	

2.03 Reserves and Surplus

Particulars	As at March 31, 2022		As at March 31, 2021	
	₹	₹	₹	₹
Surplus/(deficit) in the statement of profit and loss				
Opening Balance	5,02,796		17,27,296	
Add : Net Profit / (Loss) after tax transferred	-		-	
Less: Distribution of profit	-		12,24,500	
Amount available for Appropriations		5,02,796		5,02,796
Profit / (Loss) Account				
Opening Balance	87,07,588		(14,53,366)	
Add : Net Profit / (Loss) after tax transferred	(3,75,005)		1,01,60,954	
Amount available for Appropriations		83,32,583		87,07,588
		<u>88,35,379</u>		<u>92,10,384</u>

2.04 Trade Payables

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Trade Payables - Current	-	6,87,661
	<u>-</u>	<u>6,87,661</u>



MAN AARADHYA INFRACONSTRUCTION LLP

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.05 Other Current Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Advances From Customers	-	-
Duties and Taxes	6,000	5,525
Other Payables	7,94,986	60,125
Deposits	-	-
	<u>8,00,986</u>	<u>65,650</u>

2.06 Long Term Loans and Advances

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
<u>Unsecured, Considered good</u>		
Deposits	-	82,322
Security Deposits	-	-
Taxes paid (Net of provision for taxation)	1,49,307	1,40,274
	<u>1,49,307</u>	<u>2,22,596</u>

2.07 Cash and Bank balances

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
<u>Cash and Cash Equivalents</u>		
Cash on Hand	500	500
<u>Balances with Banks :</u>		
On current accounts and Auto Sweep Accounts	18,81,245	15,76,263
Deposits with original maturity for less than 12 months	-	5,63,448
	<u>18,81,745</u>	<u>21,40,211</u>
	<u>18,81,745</u>	<u>21,40,211</u>

2.08 Short Term Loans and Advances

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
<u>Unsecured, Considered good</u>		
Taxes paid (Net of provision for taxation)	16,20,334	16,20,342
	<u>16,20,334</u>	<u>16,20,342</u>

2.09 Other Current Assets

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Accrued Interest	4,430	-
	<u>4,430</u>	<u>-</u>



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MAN AARADHYA INFRACONSTRUCTION LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.10 Revenue From Operations

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
Revenue From Real Estate Projects	-	1,42,92,169
Brokerage and Commission Income	-	97,12,000
Other Operating Income :		
Received From Customers	-	1,25,000
	-	2,41,29,169

2.11 Other Income

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
Interest Income		
Interest on Income Tax refund	-	3,40,371
Interest on Fixed Deposit	55,329	2,12,075
Balance Written Back	18,500	39,819
	73,829	5,92,265

2.12 (Increase) / Decrease in work-in-progress

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
Project Work in Progress	-	-
Add : Proportionate Cost Transferred to Profit and Loss	-	1,32,04,378
	-	1,32,04,378



MAN AARADHYA INFRACONSTRUCTION LLP

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.13 Expenses

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
2.13.1 Cost of Material Consumed		
Opening Stock	-	21,028
Add: Purchases	-	-
	-	21,028
Less: Closing Stock	-	-
	-	21,028
2.13.2 Finance Cost		
Interest on Taxes	4,660	236
	4,660	236

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
2.13.3 Other Expenses		
MCGM Charges	-	51,883
Alternate Accomodation Expense	-	4,47,161
Site Expenses	-	12,602
Administrative & General Expenses		
Rates, Taxes & Duties	10,900	32,964
Franking Charges	530	-
Rera Registration Fees	-	1,00,590
Insurance Charges	-	145
Legal & Professional Fees	2,40,265	87,070
Travelling and Conveyance	465	-
Printing and Stationery	2,320	-
Auditors Remuneration	1,07,100	96,750
Miscellaneous Expenses	200	4,312
Balance Written Off	82,322	61,310
	4,44,102	8,94,787

2.14 In the opinion of the management, all assets have a realisable value in the ordinary course of business, not less than the amount at which they are stated in the balance sheet and provision for all known liabilities and doubtful assets have been made.

2.15 Payment to Auditors :

Auditors' remuneration

Particulars	For the Year Ended March 31, 2022	For the year Ended March 31, 2021
	₹	₹
As auditor:		
Audit fee	47,500	27,500
In other Capacity:		
Taxation matters	12,500	69,250
Others	47,100	0
	1,07,100	96,750



MAN AARADHYA INFRACONSTRUCTION LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.16 The Limited Liability Partnership's operations predominantly consist of Real Estate activities. Hence there are no reportable segments under Accounting Standard-17. During the period under report, the Limited Liability Partnership has engaged in its business only within India and not in any other Country. The conditions prevailing in India being uniform, no separate geographical disclosures are considered necessary.

2.17 Disclosure required pursuant to Accounting Standard - 18 "Related Party Disclosures" prescribed by ICAI is as under :

2.17.1 Names of related parties and related party relationship-where control exists :

a. Partner :	Man Infraconstruction Limited Rajesh H Shah
b. Individuals owning indirectly, an interest in the voting power having significant influence and their relatives(KMP) :	Mansi P Shah Manan P Shah Vatsal P Shah Parag Shah
c. Relative of Partner	Sagar P . Shah
d. Fellow Subsidiary	Man Realtors & Holdings Private Limited

2.17.2 Related Party Transactions:

Particulars	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Loan Repaid	-	3,10,19,214
Man Infraconstruction Limited	-	2,71,35,632
Rajesh H Shah	-	19,41,791
Sagar P Shah	-	19,41,791
Brokerage/Comission Received		
Man Realtors & Holdings Pvt Ltd	-	97,12,000
Sale of Flat		
Man Infraconstruction Limited .	-	37,76,850

(Credits and debits in the nature of reimbursement are not included above)

For Shaparia Mehta & Associates LLP

Chartered Accountants

Registration No. 112350W / W-100051

Saumil Shaparia
Saumil Shaparia

Partner

Membership No.- 156604

Place : Mumbai

Date : May 09, 2022



For Man Aaradhy Infraconstruction LLP

Suketu R. Shah

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