



INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s GAUDIUM INTERNATIONAL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of M/s GAUDIUM INTERNATIONAL PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2020, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit and loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 skepticism throughout the audit. We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, we report that:

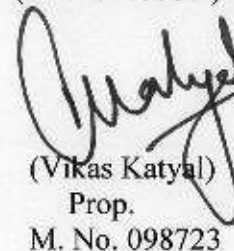
We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- e) Internal financial controls have been laid down and followed by the company and such internal financial controls are adequate and are operating effectively.



- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) In our opinion, the Company has disclosed the impact, of pending litigations on its financial position in its Financial Statements.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Vikas Katyal & Associates
Chartered Accountants
(FRN 017355N)


(Vikas Katyal)
Prop.
M. No. 098723



Place: New Delhi
Dated: 28.11.2020
UDIN: 21098723AAAADC9978

Balance Sheet as at 31st March 2020

₹ in rupees

Particulars	Note No.	As at 31st March 2020	As at 31st March 2019
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	5,00,000.00	
Reserves and surplus	2	4,33,678.31	
Money received against share warrants			
		9,33,678.31	
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions	4		
Current liabilities			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		1,72,413.00	
Other current liabilities	6	42,24,207.00	
Short-term provisions	4	1,50,000.00	
		45,46,620.00	
TOTAL		54,80,298.31	
ASSETS			
Non-current assets			
Property Plant and Equipment	7		
Tangible assets		1,47,142.99	
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	910.00	
Long-term loans and advances	8	34,000.00	
Other non-current assets			
		1,82,052.99	
Current assets			
Current investments			
Inventories	9	24,93,379.00	
Trade receivables	10	10,55,540.00	
Cash and cash equivalents	11	15,43,326.69	
Short-term loans and advances	8		
Other current assets	12	2,05,999.63	
		52,98,245.32	
TOTAL		54,80,298.31	

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Vikas Katyal & Associates
Chartered Accountants
(FRN: 017355N)

Vikas Katyal
Prop.
Membership No.: 098723
Place: New Delhi
Date: 28/11/2020

UDIN: 21098723 AAAADC 9978



For Gaudium International PVT. LTD.
For and on behalf of the Board of Directors
For Gaudium International PVT. LTD.
Director

MANIKA KHANNA
Director
DIN: 07090907

PEEYUSH KHANNA
Director
DIN: 07091422

Statement of Profit and loss for the year ended 31st March 2020

₹ in rupees

Particulars	Note No.	31st March 2020	31st March 2019
Revenue			
Revenue from operations	13	39,09,019.97	
Less: Excise duty			
Net Sales		39,09,019.97	
Other income			
Total revenue		39,09,019.97	
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade	14	50,59,108.44	
Changes in inventories	15	(24,93,379.00)	
Employee benefit expenses	16	4,61,068.00	
Finance costs			
Depreciation and amortization expenses	17	15,857.01	
Other expenses	18	2,83,597.21	
Total expenses		33,26,251.66	
Profit before exceptional, extraordinary and prior period items and tax		5,82,768.31	
Exceptional items			
Profit before extraordinary and prior period items and tax		5,82,768.31	
Extraordinary items			
Prior period item			
Profit before tax		5,82,768.31	
Tax expenses			
Current tax	19	1,50,000.00	
Deferred tax		(910.00)	
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		4,33,678.31	
Earning per share			
Basic	20		
Before extraordinary Items		0.87	
After extraordinary Adjustment		0.87	
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	21		

The accompanying notes are an integral part of the financial statements.

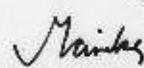
As per our report of even date
For Vikas Katyal & Associates
Chartered Accountants
(FRN: 017355N)





Vikas Katyal
Prop.
Membership No.: 098723
Place: New Delhi
Date: 28/11/2020

UDIN: 21098723 AAAADC 9978

For and on behalf of the Board of Directors

For Gaudium International PVT LTD

MANIKA KHANNA
Director
DIN: 07090907

For Gaudium International PVT LTD

PEEYUSH KHANNA
Director
DIN: 07091422

Notes to Financial statements for the year ended 31st March 2020

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Authorised :		
50000 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	5,00,000.00	
Issued :		
50000 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	5,00,000.00	
Subscribed and paid-up :		
50000 (31/03/2019:0) Equity shares of Rs. 10.00/- par value	5,00,000.00	
Total	5,00,000.00	

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2020		As at 31st March 2019	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	50,000	5,00,000.00		
Redeemed or bought back during the period				
Outstanding at end of the period	50,000	5,00,000.00		

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2020		As at 31st March 2019	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Share	Manika Khana	47,500	95.00		0.00
	Total :	47,500	95.00		0.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Surplus		
Opening Balance		
Add: Profit for the year	4,33,678.31	
Less : Deletion during the year		
Closing Balance	4,33,678.31	
Balance carried to balance sheet	4,33,678.31	



For Gaudium International PVT LTD

Manika

Director

For Gaudium International PVT LTD

Manika

Director

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2020			As at 31st March 2019		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
Loan From Directors unsecured		40,02,690.00	40,02,690.00			
		40,02,690.00	40,02,690.00			
The Above Amount includes						
Unsecured Borrowings		40,02,690.00	40,02,690.00			
Amount Disclosed Under the Head "Other Current Liabilities"(Note No. 6)		(40,02,690.00)	(40,02,690.00)		()	()
Net Amount		0			0	

Note No. 3 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
	Deferred tax assets	
Depreciation	910.00	
Gross deferred tax asset	910.00	
Net deferred tax assets	910.00	

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2020			As at 31st March 2019		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		1,50,000.00	1,50,000.00			
		1,50,000.00	1,50,000.00			
Total		1,50,000.00	1,50,000.00			

Note No. 5 Trade payables

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
	(B) Others	1,72,413.00
Total	1,72,413.00	

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
	Current maturities of long-term debt(Note No.)	40,02,690.00
Others payables		
TDS Payable	5,000.00	
Salary Payable	1,86,517.00	
Audit fee Payable	30,000.00	
	2,21,517.00	
Total	42,24,207.00	



For Gaudium International PVT. LTD

Mehar

Director

For Gaudium International PVT. LTD

Prayansh

Director

Note No. 7 Property, Plant and Equipment as at 31st March 2020

₹ in rupees

Assets	Useful Life (in Years)	Shift	Balance as at 1st April 2019	Gross Block					Accumulated Depreciation/ Amortisation				Net Block		
				Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2020	Balance as at 31st March 2019		
A. Tangible assets															
Own Assets	5.00	Single		1,63,000.00								15,857.01			
Refrigerator				1,63,000.00								15,857.01			
Total (A)				1,63,000.00								15,857.01			

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2019 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



For Gaudium International PVT LTD

Shinde

Director

For Gaudium International PVT LTD

Sequeira

Director

Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	34,000.00			
	34,000.00			
Total	34,000.00			

Note No. 9 Inventories

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	24,93,379.00	
Total	24,93,379.00	

Note No. 10 Trade receivables

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Less than six months		
Unsecured, Considered Good	10,55,540.00	
Total	10,55,540.00	
Total	10,55,540.00	

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Balance with banks		
Balance with Banks	14,83,881.69	
Total	14,83,881.69	
Cash in hand		
Cash in hand	59,445.00	
Total	59,445.00	
Total	15,43,326.69	

Note No. 12 Other current assets

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Other Assets		
Advance to Suppliers	84,971.00	
GST Input	1,21,028.63	
Total	2,05,999.63	

Note No. 13 Revenue from operations

₹ in rupees

Particulars	31st March 2020	31st March 2019
Sale of products	39,09,019.97	
Net revenue from operations	39,09,019.97	

Note No. 14 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2020	31st March 2019
Purchase	50,59,108.44	
Total	50,59,108.44	



For Gaudium International PVT LTD

Manites

Director

For Gaudium International PVT LTD

Pragya

Director

Note No. 15 Changes in inventories

₹ in rupees

Particulars	31st March 2020	31st March 2019
Inventory at the end of the year		
Finished Goods	24,93,379.00	
	24,93,379.00	
(Increase)/decrease in inventories		
Finished Goods	(24,93,379.00)	
	(24,93,379.00)	

Note No. 16 Employee benefit expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Salaries and Wages	4,61,068.00	
Total	4,61,068.00	

Note No. 17 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Depreciation on tangible assets	15,857.01	
Total	15,857.01	

Note No. 18 Other expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Audit fees	30,000.00	
Freight Charges	2,200.00	
Bank charges	36,513.14	
Electricity expenses	890.00	
Rates and taxes	150.00	
Professional expenses	34,000.00	
Registration Charges	14,890.00	
Rent	1,36,000.00	
Software Expenses	25,144.07	
Travelling Expenses	2,310.00	
Cleaning Expenses	1,500.00	
Total	2,83,597.21	

Note No. 19 Current tax

₹ in rupees

Particulars	31st March 2020	31st March 2019
Current tax pertaining to current year	1,50,000.00	
Total	1,50,000.00	

Note No. 20 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2020	31st March 2019	31st March 2020	31st March 2019
Basic				
Profit after tax (A)	4,33,678.31		4,33,678.31	
Weighted average number of shares outstanding (B)	5,00,000		5,00,000	
Basic EPS (A / B)	0.87		0.87	
Face value per share	10.00	10.00	10.00	10.00



For Gadium International PVT LTD

Manish
Director

For Gadium International PVT LTD

Pragya
Director

GAUDIUM INTERNATIONAL PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.: 21

A. Significant Accounting Policies

1. Basis of accounting :-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

6. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.



For Gaudium International PVT LTD

Mehar

Director

For Gaudium International PVT LTD

Raymond

Director

7. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for: -

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



For Gaudium International PVT LTD

M. K. Mehta

Director

For Gaudium International PVT LTD

Deepak
Director

(B)Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
3. Payments to Auditors:

Auditors Remuneration	2019-20	2018-19
Audit Fees	30,000.00	0.00
Total	30,000.00	0.00

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
5. Major components of Deferred tax

Particulars	As at 31.03.2020 (Rs.)	As at 31.03.2019 (Rs.)
A) Deferred Tax Liability	0.00	0.00
B) Deferred Tax Assets	910.00	0.00
Net Deferred Tax liabilities/(assets) (A-B)	910.00	0.00

6. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Manika Khanna
2. Peeyush Khanna
3. Manoj Kumar Sondhi

For Gaudium International PVT LTD
Manika
Director

(II) Relative of Key Management Personnel

1. Gaudium IVF And Women Health Private Limited
2. Gaudium IVF & Gynae Solutions

For Gaudium International PVT LTD
Manika
Director



(B) Related Parties Transactions.

(INR in Lakh)

S.NO	PARTY NAME	AMOUNT OF TRANSACTION	NATURE OF TRANSACTION
1	Gaudium IVF & gynae Solutions	39.96	Loan Accepted
2	Gaudium IVF & gynae Solutions	17.91	Sales

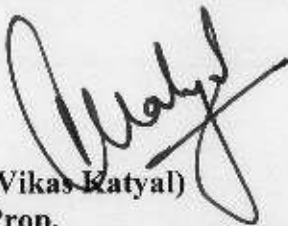
7. The management has considered all the possible effects, if any, that may result from the pandemic relating to COVID-19 on the results of operations, liquidity, capital resources and carrying amounts of trade receivables. In developing the assumptions and estimates relating to the uncertainties as on the balance sheet date in relation to the recoverable amounts of the assets, the management has considered the global economic conditions prevailing as at the date of approval of these financial results and has used the internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic. The management will continue to monitor and assess the ongoing developments and respond accordingly.

Signature to notes 1 to 7

In terms of Our Separate Audit Report of Even Date Attached.

For Vikas Katyal & Associates

Chartered Accountants



(Vikas Katyal)

Prop.

Membership No. 098723

Registration No. 017355N

Place:- New Delhi

Date: - 28-11-2020

UDIN : 21098723AAAADC9978

For GAUDIUM INTERNATIONAL PRIVATE LIMITED

For Gaudium International PVT LTD
For Gaudium International PVT LTD
Director

MANIKA KHANNA
Director

DIN : 07090907

For Gaudium International PVT LTD
Director
PEEYUSH KHANNA
Director

DIN : 07091422