

LVA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRNo.: 325977E

(Formerly known as Lopa Verma & Associates)

NEW DELHI | KOLKATA | HYDERABAD | CHENNAI | VELLORE | INDORE

INDEPENDENT AUDITOR'S REPORT

To the Partners of
BRGIPL JV KTIL LLP

Opinion

We have audited the accompanying Financial Statements of **BRGIPL JV KTIL LLP** ('the LLP'), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss account for the year ended on that date 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 financial statements give the information required by the Limited Liability Partnership Act, 2008 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 LLP as at 31st March, 2025 and its profitability in Statement of Profit and Loss for the reporting period.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under the 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 LLP in accordance with the ethical requirements that are relevant to our audit of financial statements in India, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our opinion on the financial statements.



143, SNEH NAGAR, SAPNA SANGEETA ROAD,
INDORE- 452001.

Email - camayank.lva@gmail.com | Direct Contact: 9425903609

Management's Responsibility for the Standalone Financial Statements

The LLP's management is responsible for the preparation of financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the Accounting Standards issued by ICAI, as applicable to the LLP and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the LLP 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 statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, LLP's management are responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless designated partners either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives for the Audit of Financial Statements 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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 LLP to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with LLP's Management 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 LLP's Management 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, actions taken to eliminate threats or safeguards applied.



From the matters communicated with LLP's Management, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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;
- In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books;
- The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts;
- In our opinion, the Balance Sheet and the Statement of Profit & Loss comply with the accounting standards to the extent applicable.

For LVA & Associates
Chartered Accountants
Firm Registration No. – 325977E



CA. Mayank Jain
Partner
M. No. – 433456



Place: Indore

Date: 29th May, 2025

UDIN: 25433456BMLDYS181

BRGIPL JV KTIL LLP

LLPIN: AAM-4723

Balance Sheet as at 31st March, 2025

(All amounts in Rs. Hundreds, unless otherwise stated)

| Particulars | Notes | 31 st March, 2025 | 31 st March, 2024 |
|---|-------|------------------------------|------------------------------|
| Contribution and Liabilities | | | |
| Partner's Funds | | | |
| Partner's Capital Account | 2 | 1,000.00 | 1,000.00 |
| Reserves and Surplus | 3 | 12,751.05 | 12,751.05 |
| Total | | 13,751.05 | 13,751.05 |
| Non-current liabilities | | | |
| Long-term borrowings | - | - | - |
| Deferred Tax Liabilities (net) | - | - | - |
| Other Long-term liabilities | - | - | - |
| Total | | - | - |
| Current liabilities | | | |
| Trade payables | | | |
| Total Outstanding dues of creditors other than MSME | 4 | 12,060.50 | 1,09,035.06 |
| Other current liabilities | 5 | 250.00 | 2,608.67 |
| Total | | 12,310.50 | 1,11,643.73 |
| Total | | 26,061.55 | 1,25,394.78 |
| Assets | | | |
| Non-current assets | | | |
| Fixed Assets | | | |
| Property, plant and equipment | - | - | - |
| Capital work in progress | - | - | - |
| Long-term loans and advances | - | - | - |
| Total | | - | - |
| Current assets | | | |
| Short-term loans and advances | 6 | 300.00 | 300.00 |
| Inventories | 7 | 1,459.35 | 954.47 |
| Cash and cash equivalents | 8 | 1,710.87 | 6,309.14 |
| Trade Receivables | 9 | 14,619.39 | 79,446.37 |
| Other current assets | 10 | 7,971.94 | 38,384.80 |
| Total | | 26,061.55 | 1,25,394.78 |
| Total | | 26,061.55 | 1,25,394.78 |
| Summary of significant accounting policies | 1A | | |
| The accompanying Notes form an integral part of the Financial Statements. | | | |

As per our report of even date

For LVA & Associates

Chartered Accountants

Firm Registration No. : 325977E

CA. Mayank Jain

Partner

M. No.: 433456

Place: Indore

Date: 29th May, 2025

We certify the correctness of above particulars

For and on behalf of BRGIPL JV KTIL LLP



Rajesh Kumar Garg

Designated Partner

DIN-00098752

Place: Indore

Date: 29th May, 2025


Brij Kishore Goyal

Designated Partner

DIN-00012185



BRGIPL JV KTIL LLP

LLPIN: AAM-4723

Statement of Profit & Loss for the year ended 31st March, 2025

(All amounts in Rs. Hundreds, unless otherwise stated)

| Particulars | Note No. | For the year ended 31 st March, 2025 | For the year ended 31 st March, 2024 |
|---|----------|--|--|
| Income | | | |
| Revenue from operation | 11 | - | 11,51,898.09 |
| Other Income | 12 | 1,279.60 | - |
| Total Income | | 1,279.60 | 11,51,898.09 |
| Expenses | | | |
| Sub Contracting Expenses | 13 | - | 9,48,902.85 |
| Cost of Goods Sold | 14 | (504.88) | 1,87,903.83 |
| Operating Expenses | 15 | 960.00 | 13,756.47 |
| Employee Benefit Expenses | - | - | - |
| Depreciation & Amortization | - | - | - |
| Other Expenses | 16 | 824.48 | 1,334.94 |
| Total Expenses | | 1,279.60 | 11,51,898.09 |
| Profit/(Loss) Before Tax | | - | - |
| Tax Expense: | | | |
| Current Year Tax | | - | - |
| Earlier Year Taxes | | - | - |
| Profit/(Loss) after Tax | | - | - |
| Profit/ (Loss) transferred to Partner's Fluctuating capital: | | | |
| B.R. Goyal Infrastructure Ltd | | - | - |
| Brijkishore Goyal | | - | - |
| Kalyan Toll Infrastructure Ltd | | - | - |
| Rajesh Kumar Garg | | - | - |
| | | - | - |
| | | - | - |
| Summary of significant accounting policies | 1A | | |
| The accompanying Notes form an integral part of the Financial Statements. | | | |

As per our report of even date attached

For LVA & Associates

Chartered Accountants

Firm Registration No. : 325977E

CA. Mayank Jain
Partner

M. No.: 433456

Place: Indore

Date: 29th May, 2025



We certify the correctness of above particulars

For BRGIPL JV KTIL LLP

Rajesh Kumar Garg
Designated Partner
DIN-00098752

Place: Indore

Date: 29th May, 2025

Brijkishore Goyal
Designated Partner
DIN-00012185



BRGIPL JVKTIL LLP

LLPIN: AAM-4723

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(1) CORPORATE INFORMATION

BRGIPL JV KTIL LLP is a Limited Liability Partnership Firm incorporated under the Limited Liability Partnership Act, 2008 on April 23, 2018. The LLP has Objective of Engaging in the work of Civil Constructions & Allied Activities.

(1A) SIGNIFICANT ACCOUNTING POLICIES

a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the entity have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting Policies and Principles adopted in the preparation of financial statement are consistent with those of previous year.

b) FIXED ASSETS

Fixed Assets is stated at original cost. The cost includes acquisition cost, freight, installation cost, duties and taxes and other incidental expenses incurred during the construction/ installation stage. Financing costs relating to acquisition of fixed assets are also included to the extent they relate to the period till such assets are ready to be put to use.

c) DEPRECIATION

Depreciation has been provided on fixed assets at written down value method considering the rates prescribed in the Income Tax Act, 1961.

d) REVENUE RECOGNITION

Revenue from Construction activities is recognized in pursuant to provisions of AS-7 Construction Contracts. Revenue is recognized to the extent it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. As per the general practice for construction industry, percentage of completion method (POCM) has been adopted for revenue recognition.



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e) INVENTORIES

Inventories are valued at Cost and the cost is determined on a First in First out Basis.

f) PROVISIONS AND CONTINGENT LIABILITIES

The LLP recognizes a provision where there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

g) CASH & CASH EQUIVALENTS

Cash & cash equivalents for the purposes of cash flow statement comprise cash at bank and cash in hand.

h) GOODS AND SERVICES TAX

The compliance of Goods & Services Tax is in accordance with Central Goods & Services Tax, 2017 enacted in India and tax laws prevailing in the respective tax jurisdictions where the firm operates.

i) INCOME TAXES

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the firm operates.

(B) BALANCE CONFIRMATION

Outstanding debit and credit balances at the end of the year, as appearing in the balance sheet are shown at realizable value.



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(C) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and reported amounts of revenues and expenses during the reported period. Differences between the actual results and estimates are recognized in the period in which the results are known/materialized.

(D) CONTINGENT LIABILITIES AND DEBTS

Contingent liabilities are not provided for or disclosed by way of notes. Doubtful debts/ advances etc. are written off in the year in which the same are considered to be irrecoverable.



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BRGIPL JV KTIL LLP

LLPIN: AAM-4723

Notes Forming Part of Financial Statements for the year ended 31st March, 2025

(All amounts in Rs. Hundreds, unless otherwise stated)

| Note No. | Particulars | 31 st March, 2025 | 31 st March, 2024 | | | |
|----------|--|--------------------------------------|------------------------------------|---------------------------------------|--------------------------|--------------------|
| 2 | Partner's Capital Account | | | | | |
| | Partner's Contribution | | | | | |
| | Particulars | 31st March, 2025 | 31st March, 2024 | | | |
| | B.R. Goyal Infrastructure Ltd | 699.99 | 699.99 | | | |
| | Brijkishore Goyal | 0.01 | 0.01 | | | |
| | Kalyan Toll Infrastructure Ltd | 299.99 | 299.99 | | | |
| | Rajesh Kumar Garg | 0.01 | 0.01 | | | |
| | Total | 1,000.00 | 1,000.00 | | | |
| 2A | Partner's Contribution Movement | | | | | |
| | Particulars | B.R. Goyal Infrastructure Ltd | Brijkishore Goyal | Kalyan Toll Infrastructure Ltd | Rajesh Kumar Garg | |
| | Balance at the beginning of the year | 699.99 | 0.01 | 299.99 | 0.01 | |
| | Add: Contribution during the year | - | - | - | - | |
| | Less: Withdrawals during the year | - | - | - | - | |
| | Closing Balance as on 31/03/2025 | 699.99 | 0.01 | 299.99 | 0.01 | |
| 3 | Reserve & Surplus | 31st March, 2025 | 31st March, 2024 | | | |
| | Profit & Loss Account | | | | | |
| | Opening Balance | 12,751.05 | 12,751.05 | | | |
| | Add: Current Year Profit / (Loss) | - | - | | | |
| | Less : Profit transferred to Partner's Current Account | - | - | | | |
| | Closing Balance | 12,751.05 | 12,751.05 | | | |
| 4 | Trade Payables | | | | | |
| | As at 31st March, 2025 | < 1 year | 1-2 year | 2-3 year | > 3 year | Total |
| | MSME | - | - | - | - | - |
| | Others | 12,060.50 | - | - | - | 12,060.50 |
| | Disputed dues – MSME | - | - | - | - | - |
| | Disputed dues – Others | - | - | - | - | - |
| | Total | 12,060.50 | - | - | - | 12,060.50 |
| | As at 31st March, 2024 | < 1 year | 1-2 year | 2-3 year | > 3 year | Total |
| | MSME | - | - | - | - | - |
| | Others | 1,09,035.06 | - | - | - | 1,09,035.06 |
| | Disputed dues – MSME | - | - | - | - | - |
| | Disputed dues – Others | - | - | - | - | - |
| | Total | 1,09,035.06 | - | - | - | 1,09,035.06 |
| 5 | Other Current Liabilities | 31st March, 2025 | 31st March, 2024 | | | |
| (a) | Provision for Income Tax | - | - | | | |
| | Less: TDS/TCS Receivable | - | (29,286.24) | | | |
| | Shown in Other Current Assets (Note-10) | - | (29,286.24) | | | |
| | Total (a) | - | 29,286.24 | | | |



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| | | | | | | | |
|-------------|--|----------------------|------------------------------------|------------------------------------|-----------------|--------------------|------------------|
| (b) Others: | | | | | | | |
| | TDS Payable | | - | 2,358.67 | | | |
| | Audit Fees Payable | | 250.00 | 250.00 | | | |
| | Total (b) | | 250.00 | 2,608.67 | | | |
| | Total (a+b) | | 250.00 | 2,608.67 | | | |
| 6 | Short Term Loans and Advances | | 31st March, 2025 | 31st March, 2024 | | | |
| | Other Advances | | 300.00 | 300.00 | | | |
| | Total | | 300.00 | 300.00 | | | |
| 7 | Inventories | | 31st March, 2025 | 31st March, 2024 | | | |
| | Work in Progress | | 1,459.35 | 954.47 | | | |
| | Total | | 1,459.35 | 954.47 | | | |
| 8 | Cash & cash equivalents | | 31st March, 2025 | 31st March, 2024 | | | |
| | Cash in hand | | 4.49 | 405.08 | | | |
| | Balance with Scheduled Bank | | 1,706.38 | 5,904.06 | | | |
| | Total | | 1,710.87 | 6,309.14 | | | |
| 9 | Trade Receivables | | | | | | |
| | As at 31st March, 2025 | < 6 months | 6-12 months | 1-2 year | 2-3 year | > 3 year | Total |
| | Undisputed - Good | - | - | 5,619.39 | - | 9,000.00 | 14,619.39 |
| | Undisputed - Doubtful | - | - | - | - | - | - |
| | Disputed - Good | - | - | - | - | - | - |
| | Disputed - Doubtful | - | - | - | - | - | - |
| | Total | - | - | 5,619.39 | - | 9,000.00 | 14,619.39 |
| | As at 31st March, 2024 | < 6 months | 6-12 months | 1-2 year | 2-3 year | > 3 year | Total |
| | Undisputed - Good | - | 79,446.37 | - | - | - | 79,446.37 |
| | Undisputed - Doubtful | - | - | - | - | - | - |
| | Disputed - Good | - | - | - | - | - | - |
| | Disputed - Doubtful | - | - | - | - | - | - |
| | Total | - | 79,446.37 | - | - | - | 79,446.37 |
| 10 | Other Current Assets | | 31st March, 2025 | 31st March, 2024 | | | |
| | Receivable from Government | | 7,971.94 | 38,384.80 | | | |
| | Total | | 7,971.94 | 38,384.80 | | | |
| 11 | Revenue from operation | | 31st March, 2025 | 31st March, 2024 | | | |
| | Contract receipt (work contract) | | - | 10,82,319.01 | | | |
| | Contract Receipt (Work Contract) - Utility Sifting | | - | 69,579.08 | | | |
| | Total | | - | 11,51,898.09 | | | |
| 12 | Other Income | | 31st March, 2025 | 31st March, 2024 | | | |
| | Interest on Income Tax Refund | | 1,279.60 | - | | | |
| | Total | | 1,279.60 | - | | | |
| 13 | Sub Contracting Expenses | | 31st March, 2025 | 31st March, 2024 | | | |
| | Sub Contract Expenses | | - | 9,48,902.85 | | | |
| | Total | | - | 9,48,902.85 | | | |



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14 **Cost of Goods Sold**

Change in Inventories

| Increase/Decrease in Work In Progress: | 31 st March, 2025 | 31 st March, 2024 |
|--|------------------------------|------------------------------|
| Opening WIP | 954.47 | 1,88,858.30 |
| Less: Closing WIP | (1,459.35) | (954.47) |
| Total | (504.88) | 1,87,903.83 |

15 **Operating Expenses**

| | 31 st March, 2025 | 31 st March, 2024 |
|----------------------------|------------------------------|------------------------------|
| Labour Cess (Kalyan Upkar) | - | 12,796.47 |
| Office Rent | 960.00 | 960.00 |
| Total | 960.00 | 13,756.47 |

16 **Other Expenses**

| | 31 st March, 2025 | 31 st March, 2024 |
|-------------------------------|------------------------------|------------------------------|
| Bank Charges | 11.49 | 18.49 |
| Audit Fees | 250.00 | 250.00 |
| Legal & Professional Expenses | 147.09 | 51.18 |
| Other Expense | 415.90 | 1,015.27 |
| Total | 824.48 | 1,334.94 |

17 **Related Party Disclosures:**

In accordance with the Accounting Standard (AS) 18 "Related Party Disclosures" issued by The Institute of Chartered Accountants of India (ICAI) and notified under the Companies Accounting Standards Rules, 2006 the names of the related parties and the relevant disclosure is as under:

a) Name of the related party & Nature of Relationship

| Name of the related party | Description of relationship |
|--------------------------------|-----------------------------|
| B.R. Goyal Infrastructure Ltd | Partner |
| Brijkishore Goyal | Designated Partner |
| Kalyan Toll Infrastructure Ltd | Partner |
| Rajesh Kumar Garg | Designated Partner |

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

a) **B.R. Goyal Infrastructure Ltd.**

| Particulars | 2024-25 | 2023-24 |
|--------------------------|---------|--------------|
| Sub Contracting Expenses | - | 11,19,705.37 |

| Name of the related party | Relationship | Balance O/s 2024-25 | Balance O/s 2023-24 |
|--------------------------------|--------------|------------------------|------------------------|
| B.R. Goyal Infrastructure Ltd. | Partner | 11,000.50 | 108976.06 |

18 **Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006**

The amount due to Small Scale Undertakings (SSIs) is furnished under the relevant head, on the basis of information available with the Firm regarding small scale industry status of the suppliers is Nil.

19 **Sub Contract**

The firm has sub-contracted the contract to the third Party which was awarded to them during the previous year.

20 **Contingent Liabilities**

The LLP does not have any contingent liability at the end of reported period.

21 **Regrouping / Reclassification**

Previous year figures have been regrouped/ reclassified, where necessary, to conform to this year's classification.

22 **Goods & Service Tax**

The compliance of Goods & Services Tax is in accordance with Central Goods & Services Tax, 2017 enacted in India and tax laws prevailing in the respective tax jurisdictions where the firm operates.



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23 **Income Tax**

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the firm operates.

24 **Rounding Off**

Figures are rounded off to nearest rupee in hundreds.

As per our report of even date

For LVA & Associates

Chartered Accountants

Firm Registration No. : 325977E

Hain

CA. Mayank Jain

Partner

M. No.: 433456

Place: Indore

Date: 29th May, 2025



We certify the correctness of above particulars

For BRGIPL JV KTIL LLP

Rajesh Kumar Garg

Rajesh Kumar Garg

Designated Partner

DIN-00098752

Place: Indore

Date: 29th May, 2025

Brij Kishore Goyal

Brij Kishore Goyal

Designated Partner

DIN-00012185

