

RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: No.322, Thambu Chetti Street, Chennai - 600001

CIN: U60232TN2017PTC120205

NOTICE

NOTICE is hereby given that the Annual General Meeting of **RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED** will be held on Monday 30th of September, 2019 at 11 a.m. at the registered office of company at No.322, Thambu Chetti Street, Chennai - 600001 to transact the following business:

AS ORDINARY BUSINESS:

- 1) To receive and adopt the audited statement of Accounts for the year ended March 31, 2019 and to consider reports of the directors and auditors thereon.
- 2) Resolved that Pursuant to the provisions of the companies act, 2013. Shri ANAND PODDAR (Din: 00697859) who was appointed as an Additional Director of the Company by the Board of Directors is now being appointed as a Director of the company in the Annual General meeting
- 3) Appointment of Auditors

To consider and if thought fit to pass with or without modification the following resolution as an Ordinary Resolution

“RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, If any, 2013 read with rules made there under , M/s. A.K. Lunawath & Associates, chartered Accountants, are hereby appointed as auditors of the Company, to hold office from the conclusion of Second (2nd) Annual General Meeting until The conclusion of the Seventh (7th) Annual General Meeting of the company subject to ratification of the appointment by the members of the company at every Annual General Meeting as per the provisions of the companies Act, 2013.

“FURTHER RESOLVED THAT the board of directors be and is hereby authorized to fix the remuneration payable to M/s. A.K.Lunawath & Associates, Chartered Accountants”.

(By the Order of Board)

For RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED

Munusamy Digitally signed
by Munusamy
Velayudha Velayudham
m Date: 2019.12.14
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MUNUSAMY DEVAR VELAYUDHAM

Director

DIN: 07898259

Place: Chennai

Date: 04.09.2019

Note: A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be member of the company. Proxy forms, complete in all respects, should be lodged at the registered office of the company at least 48 hours before the commencement of the meeting.

RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: No.322 Thambu Chetti Street, Chennai - 600001

CIN: U60232TN2017PTC120205

DIRECTORS REPORT:

To The Members

The Directors submit the 2nd Annual Report of the Company together with the audited statement of accounts for the year ended March 31, 2019.

1. Financial Performance:

Particulars	2018-19	2017-18
Total Income	30,06,63,936	94,49,929
Total Expenditure	28,97,56,680	91,04,971
PBT	1,09,07,256	3,44,958
PAT	80,23,326	2,56,131

2. Dividend:

The Directors do not recommend a dividend for this year.

3. Transfer of Unclaimed Dividend to Investor Education and Protection Fund:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4. Material Changes And Commitment If Any Affecting The Financial Position Of The Company Occurred Between The End Of The Financial Year To Which This Financial Statements Relate And The Date Of The Report:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate on the date of this report.

5. Directors' Responsibility Statement:

Pursuant to the requirement of Section 134(5) of the Companies Act, 2013, the Directors hereby confirm:

- i. That in the preparation of the annual accounts, the applicable accounting standards had been followed and there are no material departures;
- ii. That the directors had selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;

- iii. That the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; and
- iv. That the directors had prepared the annual accounts on a going concern basis.

6. Conservation Of Energy, Technology Absorption:

During the previous year the Company does not attract provisions of Section 134(m) of the Companies Act, 2013. So, no particulars for the same have been published.

7. Statement Concerning Development and Implementation of Risk Management Policy of The Company:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

8. Particulars Of Loans, Guarantees Or Investments Made Under Section 186 Of The Companies Act, 2013:

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

9. Particulars Of Contracts Or Arrangements Made With Related Parties:

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

10. Explanation Or Comments On Qualifications, Reservations Or Adverse Remarks Or Disclaimers Made By The Auditors And The Practicing Company Secretary In Their Reports:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

11. Number of Board Meetings Conducted During the Year under Review:

The Company had Four Board meetings during the financial year under review. And the gap between two meetings is as per the companies act, 2013.

12. Subsidiaries, Joint Ventures and Associate Companies:

The Company has No Associate, Subsidiary, Joint Venture Company.

13. Statutory Auditors:

M/s A.K.Lunawath & Associates Chartered Accountants are hereby appointed as auditors of the Company, to hold office from the conclusion of Second (2nd) Annual General Meeting until The conclusion of the Seventh (7th) Annual General Meeting of the company subject to ratification of the appointment by the members of the company at every Annual General Meeting as per the provisions of the companies Act, 2013

14. Acknowledgement:

The Board acknowledges the co-operation and support extended by the Employees, consultants, suppliers, customers and all its business associates. The Directors place on record their appreciation for the continued support and cooperation they have received from Financial Institutions, Banks, Central and State Governments.

(By the Order of the Board)

For RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED

**Munusamy
Velayudha
m**

Digitally signed by Munusamy Velayudham
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**MUNUSAMY DEVAR VELAYUDHAM
Director
DIN: 07898259**

**Shruti
Poddar**

Digitally signed by Shruti Poddar
DN: c=IN, o=Personal, postalCode=600001, st=TAMIL NADU, serialNumber=29f308c837ce172d 7180993c447499c5c1a8678d5199 b32a1ef170104da2b1d, cn=Shruti Poddar
Date: 2019.12.14 12:40:20 +05'30'

**SHRUTI PODDAR
Director
DIN: 07899028**

**Place: Chennai.
Date: 27.06.2019**

Annexure I
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U60232TN2017PTC120205
2	Registration Date	26.12.2017
3	Name of the Company	RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED
4	Category/Sub-category of the Company	Private Company Indian Non-Government Company
5	Address of the Registered office & contact details	No.322, Thambu Chetti Street, Chennai - 600001
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Other road transport services of freight n.e.c.	9965	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
NIL					

IV. SHARE HOLDING PATTERN										
(Equity share capital breakup as percentage of total equity)										

(i) **Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2018]				No. of Shares held at the end of the year [As on 31-March-2019]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	10,000	-	10,000	100.00%	-	1,00,000	1,00,000	100.00%	900.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (1)	10,000	-	10,000	100.00%	-	1,00,000	1,00,000	100.00%	900.00%

(2) Foreign										
a) NRI Individuals	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
b) Other Individuals	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
c) Bodies Corp.	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
d) Any other	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
TOTAL (A)	10,000	-	10,000	100.00%	-	1,00,000	1,00,000	-	100.00%	900.00%
B. Public										
1. Institutions										
a) Mutual Funds	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
b) Banks / FI	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
c) Central Govt	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
d) State Govt(s)	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
e) Venture Capital Funds	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
f) Insurance Companies	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
g) FIs	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
i) Others (specify)	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
2. Non-Institutions										
a) Bodies Corp.										
i) Indian	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
ii) Overseas	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
b) Individuals	-	-	-		-	-	-	-		
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
c) Others (specify)	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Non Resident Indians	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Overseas Corporate Bodies	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Foreign Nationals	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Clearing Members	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Trusts	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Foreign Bodies - D R	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	0.00%	-	-	-	-	0.00%	0.00%
Grand Total	10,000	-	10,000	100.00%	-	1,00,000	1,00,000	-	100.00%	900.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	MUNUSAMY DEVAR VELAYUDHAM	500	5.00%	0	500	0.50%	0	0.00%
2	SHRUTI PODDAR	8,000	80.00%	0	59,500	59.50%	0	643.75%

(ii) Change in Promoters' Shareholding (please specify, if there is no change)

There was change in the Promoters shareholding during the Financial Year 2018-19

SN	Shareholder's Name	Shareholding at the beginning of the year		Increase/ Decrease of Shareholding		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Sanjeev Modi	1500	15.00%	-1500	-1.50%	0	0.00%
2	Shruti Poddar	8000	80.00%	51500	51.50%	59500	59.50%
3	Munusamy Devar Velayudham	500	5.00%	500	0.50%	500	0.50%

(iii) Shareholding Pattern of top ten Shareholders*(Other than Directors, Promoters and Holders of GDRs and ADRs):*

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name						
	At the beginning of the year			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%
2	Name						
	At the beginning of the year			-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	MUNUSAMY DEVAR						
	At the beginning of the year	01.04.2018		500	5.00%	500	0.50%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year	31.03.2019		500	5.00%	500	0.50%
2	SHRUTI PODDAR						
	At the beginning of the year	01.04.2018		8,000	80.00%	8,000	8.00%
	Changes during the year			51,500	515.00%	51,500	51.50%
	At the end of the year	31.03.2019		59,500	595.00%	59,500	59.50%
3	ANANDPODDAR						
	At the beginning of the year	01.04.2018		-	0.00%	-	0.00%
	Changes during the year			40,000	400.00%	40,000	40.00%
	At the end of the year	31.03.2019		40,000	400.00%	40,000	40.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs.)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	76,12,567.00	21,00,000.00	-	97,12,567.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	76,12,567.00	21,00,000.00	-	97,12,567.00
Change in Indebtedness during the financial year				
* Addition	6,33,80,336.00	86,45,000.00	-	7,20,25,336.00
* Reduction	-	-	-	-
Net Change	6,33,80,336.00	86,45,000.00	-	7,20,25,336.00
Indebtedness at the end of the financial year				
i) Principal Amount	7,09,92,903.00	1,07,45,000.00	-	8,17,37,903.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	7,09,92,903.00	1,07,45,000.00	-	8,17,37,903.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount (Rs)
		ANAND	VELAYUDHAM	SHRUTI	
		Designation	Directors	Directors	Directors
1	Gross salary		0	0	0
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				-
	- as % of profit				-
	- others, specify				-
5	Others, please specify				-
	Total (A)		-	-	-
	Ceiling as per the Act				

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount (Rs/Lac)
1	Independent Directors	No remuneration paid during the year			
	Fee for attending board committee meetings				-
	Commission				-
	Others, please specify				-
	Total (1)	-	-	-	-

2	Other Non-Executive Directors	No remuneration paid during the year			-
	Fee for attending board committee meetings				-
	Commission				-
	Others, please specify				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name			
	Designation	CEO	CFO	CS	
1	Gross salary	No remuneration paid during the year			-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission - as % of profit - others, specify				-
5	Others, please specify				-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-



New No.47, VASA Towers,
Astabujam Road, Choolai,
Chennai-600 112.
Ph. No. 044-4282 5435
E-mail : info@akl.co.in

INDEPENDENT AUDITOR'S REPORT

To the members of Rapid Fleet Management Services Private Limited

Report on the Audit of the Financial Statements

Opinion

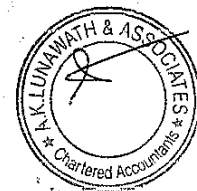
We have audited the financial statements of **Rapid Fleet Management Services Private Limited** (the 'Company'), which comprise the Balance Sheet as at 31 March 2019, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the 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 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 31 March 2019, and its profit and its cash flows 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 Act. 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 thereunder, 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.

Information other than the financial statements and auditor's report thereon



The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the board's report including annexures thereto and management discussion and analysis, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

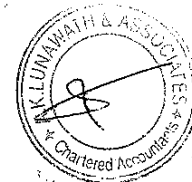
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the financial statements.

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these 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 prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounting Standards) Rules, 2014, amended vide the Companies (Accounting Standards) Amended Rules, 2016 and Companies (Accounting Standards) Amended Rules, 2018. 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 statements 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 unless management either intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.



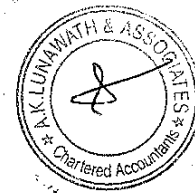
The Board of Directors of the Company is also responsible for overseeing the company's financial reporting process.

Auditor's responsibility 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:

- 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- 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 Company'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 Company to cease to continue as a going concern.



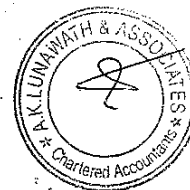
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

- 1) As required by the Companies (Auditor's Report) Order, 2016 (the 'Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in Annexure 'A' to this Report, a statement on the matters specified in para 3 and 4 of the said Order, to the extent applicable.
- 2) As required by Section 143 (3) of the Act, based on our audit, we report that:
 - (a) 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;
 - (b) 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;
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended;
 - (e) On the basis of the written representations received from the directors as on 31 March 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019 from being appointed as a director in terms of Section 164 (2) of the Act;



- (f) In our opinion and according to the information and explanations given to us, reporting under Section 143(3)(i) of the Act, with respect to internal financial controls and adequacy of operating effectiveness of such controls is not applicable to the Company;
- (g) With respect to the other matters to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, provisions of the said section read with Schedule V of the Act is not applicable to the Company.
- (h) 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, amended vide Companies (Audit and Auditors) Amendment Rules, 2017, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigation which would impact its financial position;
 - 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 A.K Lunawath & Associates
Chartered Accountants
(Firm's Registration No. 010725S)


Sumit Kedia
Partner
Membership No. 229961



Place: Chennai
Date: 27th June 2019

Rapid Fleet Management Services Private Limited
Balance Sheet as at 31 March 2019

Particulars	Notes	As at 31 March 2019	As at 31 March 2018
		₹	₹
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	2	10,00,000	1,00,000
(b) Reserves and surplus	3	82,79,457	2,56,131
		92,79,457	3,56,131
Share Capital pending allotment		-	9,00,000
Non-current liabilities			
(a) Long-term borrowings	4	5,52,53,135	70,18,321
(b) Deferred tax liability		3,48,354	-
		5,56,01,489	70,18,321
Current liabilities			
(a) Trade payables	5	3,97,54,503	74,22,460
(b) Other current liabilities	6	3,03,58,447	27,91,087
(c) Short term provision		25,35,576	88,827
		7,26,48,526	1,03,02,374
		13,75,29,472	1,85,76,826
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	7	5,57,53,943	84,11,000
(ii) Intangible assets		-	26,974
(b) Long term loans and advances	8	1,13,530	-
(c) Other non current assets		-	5,10,997
		5,58,67,473	89,48,971
Current assets			
(a) Trade receivables	9	6,55,38,494	23,98,971
(b) Cash and bank balances	10	1,11,52,831	71,79,926
(c) Short term loans and advances	11	7,76,838	48,958
(d) Other current assets	12	41,93,836	-
		8,16,61,999	96,27,855
		13,75,29,472	1,85,76,826
Significant accounting policies	1		

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

For Rapid Fleet Management Services Private Limited

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shruti Poddeley

Director

Director

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

M. V. Subramanian

Director

Director

As per our report attached of even date

For A.K. Lunawath & Associates

Chartered Accountants

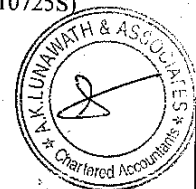
(Firm's Registration No.010725S)

Sunil Kedia
Partner

Membership No. 229961

Place: Chennai

Date: 27/06/2019



Rapid Fleet Management Services Private Limited
Statement of Profit and Loss for the year ended 31 March 2019

Particulars	Notes	2018-19	2017-18
		₹	₹
REVENUE			
Revenue from operations	13	30,06,46,400	94,49,929
Other income	14	17,536	-
Total Revenue		30,06,63,936	94,49,929
EXPENSES			
Cost of services	15	25,35,43,525	88,51,323
Employee benefits expense	16	1,04,27,581	60,573
Finance costs	17	33,07,661	58,408
Depreciation and amortisation expenses	7 (iii)	1,15,90,269	6,744
Selling, administration and other expenses	18	1,08,87,644	1,27,923
Total Expenses		28,97,56,680	91,04,971
Profit/(loss) before tax		1,09,07,256	3,44,958
Tax Expense			
Current tax		25,35,576	88,827
Deferred tax		3,48,354	-
Profit/(loss) for the year		80,23,326	2,56,131
Earnings per equity share (Basic and diluted)		8.02	25.61
Face value per equity share		10.00	10.00
Significant accounting policies	1		

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

For Rapid Fleet Management Services Private Limited

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shankar Poddar

Director

Director

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

H. V. Srinivasan

Director

As per our report attached of even date

For A.K. Lunawath & Associates

Chartered Accountants

(Firm's Registration No. 010723)

Sumit Kedia
Director

Sumit Kedia
Partner

Membership No. 229961

Place: Chennai

Date: 27/06/2019



Rapid Fleet Management Services Private Limited
Cash flow statement for the year ended 31 March 2019

Particulars	2018-19	2017-18
	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,09,07,256	3,44,958
Adjustments for:		
Depreciation and obsolescence expense	1,15,90,269	6,744
(Profit) / loss on sale of fixed assets (net)		
Interest expenses	33,07,661	58,408
Operating profit before working capital changes	2,58,05,186	4,10,110
Adjustments for Working Capital Changes		
(Increase) / decrease in loans and advances	(8,41,410)	(48,958)
(Increase) / decrease in Trade Receivables	(6,31,39,523)	(23,98,971)
(Increase) / decrease in Other Current Assets	(36,82,842)	(5,11,000)
(Increase) / decrease in Short term provisions	-	-
Increase / (decrease) in trade and other payables	3,23,32,043	74,22,460
(Increase) / decrease in other current liabilities	2,75,67,360	27,91,087
Cash generated from operations	1,80,40,815	76,64,729
Less: Direct taxes paid	88,827	-
Net cash from operating activities (A)	1,79,51,988	76,64,729
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(5,89,06,238)	(84,44,717)
Proceeds from sale of fixed assets	-	-
Net cash from / (used in) investing activities (B)	(5,89,06,238)	(84,44,717)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (repayment of) borrowings	4,82,34,814	70,18,321
Interest paid	(33,07,661)	(58,408)
Proceeds from share capital		10,00,000
Net cash from / (used in) financing activities (C)	4,49,27,153	79,59,914
Net increase/(decrease) in cash & cash equivalents (A+B+C)	39,72,904	71,79,926
Cash and cash equivalents as at the beginning of the year	71,79,926	-
Cash and cash equivalents as at the end of the year	1,11,52,831	71,79,926

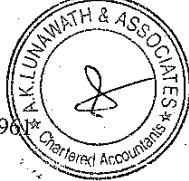
For Rapid Fleet Management Services Private Limited

As per our report attached of even date
For A.K. Lunawath & Associates
Chartered Accountants
(Firm's Registration No.010725S)

^{SP}
RAPID FLEET MANAGEMENT SERVICES (P) LTD
Shanthi Poddar
Director

^{MV}
For RAPID FLEET MANAGEMENT SERVICES (P) LTD
M. Valay
Director

A.K. Lunawath
Sundt Kedia
Partner
Membership No. 22996
Place: Chennai
Date: 27/06/2019



Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

2 Share capital

(a) Authorised, issued, subscribed and paid up share capital

Particulars	As at 31 March 2019		As at 31 March 2018	
	Numbers	₹	Numbers	₹
Authorised : Equity shares of ₹ 10/- each	1,00,000	10,00,000	1,00,000	10,00,000
Issued, subscribed and fully paid up: Equity shares of ₹ 10/- each	1,00,000	10,00,000	10,000	1,00,000
Total	1,00,000	10,00,000	10,000	1,00,000

(b) Reconciliation of shares outstanding at the beginning and at the end of the financial year

There has been no movement in equity shares outstanding during the current year and previous year.

(c) Terms / rights / restrictions attached to equity shares

- (i) The Company has only one class of equity shares having a par value of ₹ 10/- each. Each holder of equity share is entitled to one vote per share.
- (ii) All shares issued carry equal rights for dividend declared by the Company. There are no restrictions attached to any of the shares.
- (iii) The Company has not issued any securities with the right/option to convert the same into equity shares at a later date.

(d) Details of shareholders holding more than 5% of equity shares in the Company

Name of shareholder	As at 31 March 2019		As at 31 March 2018	
	Numbers	% holding	Numbers	% holding
1) Shruthi Poddar	59,500	60%	8,000	80%
2) Veladhuyam	500	1%	500	5%
3) Sanjeev Modi	-	-	1,500	15%
4) Anand Poddar	40,000	40%	-	-

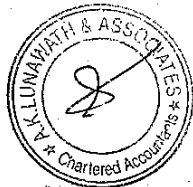
(e) The Company has not bought back any shares or issued shares for consideration other than cash or issued bonus shares during the five years immediately preceding the date of Balance Sheet.

(f) There are no shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment.

(g) Calls unpaid : Nil ; Forfeited shares : Nil.

3 Reserves and surplus

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Surplus in the Statement of Profit and Loss		
As per last Balance Sheet	2,56,131	-
Add: Profit/ (loss) for the year	80,23,326	2,56,131
Total	82,79,457	2,56,131



SP
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shruthi Poddar
Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

4 Long-term borrowings

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Secured		
Vehicle Loans from banks	7,09,92,903	76,12,567
Less: Current maturities of long term debt	(2,64,84,768)	(26,94,246)
	4,45,08,135	49,18,321
Unsecured		
Loans and Advances from related parties	1,07,45,000	21,00,000
Total	5,52,53,135	70,18,321

5 Trade payables

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Trade payables	3,97,54,503	74,22,460
Total	3,97,54,503	74,22,460

6 Other current liabilities

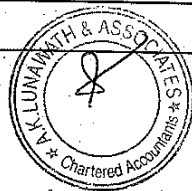
Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Statutory liabilities	31,44,964	5,841
Liability for expenses	5,37,015	91,000
Director Remuneration Payable	1,91,700	-
Current maturities of long term debt	2,64,84,768	26,94,246
Total	3,03,58,447	27,91,087

8 Long-term loans and advances

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Security deposits	1,13,530	-
Total	1,13,530	-

9 Trade Receivables

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Unsecured, Considered Good:		
More than six months	3,97,165	-
Less than six months	6,51,41,329	23,98,971
Less: Provision for doubtful debts	-	-
Total	6,55,38,494	23,98,971



SP
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shruti Poddar

Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

7 **Property, Plant and Equipment**

(i) **Tangible assets**

Particulars	ORIGINAL COST			DEPRECIATION / AMORTISATION			NET BOOK VALUE			
	As at 01 April 2018	Additions	Deductions	As at 31 March 2019	Upto 31 March 2018	For the year	On deduction	Upto 31 March 2019	As at 31 March 2019	As at 31 March 2018
Owned										
Office equipment	-	4,93,509	-	4,93,509	-	1,53,306	-	1,53,306	3,40,203	-
Furniture and fixtures	-	3,34,023	-	3,34,023	-	33,101	-	33,101	3,00,922	-
Vehicles	84,11,000	5,80,78,706	-	6,64,89,706	-	1,13,76,888	-	1,13,76,888	5,51,12,818	84,11,000
Total tangible assets	84,11,000	5,89,06,238	-	6,73,17,238	-	1,15,63,295	-	1,15,63,295	5,57,53,943	4,78,90,622
<i>Previous year</i>	-	84,11,000	-	84,11,000	-	-	-	84,11,000	84,11,000	-
Intangible Assets										
Preliminary Expenses	33,717	-	33,717	-	6,743	26,974	33,717	-	-	-
<i>Previous year</i>	-	33,717	-	33,717	-	6,743	-	6,743	26,974	-
Capital work-in-progress										

(ii) **Depreciation and Amortisation**

Particulars	(Figures in ₹)	
	2018-19	2017-18
Depreciation	1,15,63,295	-
Amortisation	26,974	6,743
Total	1,15,90,269	6,743



SP
FOR RAPID FLEET MANAGEMENT SERVICES (P) LTD
Shubh Poojary
Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

10 Cash and bank balances

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
(i) Cash and cash equivalents		
Balance with banks on current accounts	41,55,154	70,80,773
Autosweep Deposit	62,89,000	-
Cash on hand	7,08,677	99,153
Total	1,11,52,831	71,79,926

11 Short-term loans and advances

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Advances given to employees	7,76,838	48,958
Total	7,76,838	48,958

12 Other current assets

Particulars	As at 31 March 2019	As at 31 March 2018
	₹	₹
Balance with government authorities	25,51,431	-
Prepaid expenses	16,42,405	-
Total	41,93,836	-

13 Revenue from operations

Particulars	2018-19	2017-18
	₹	₹
Sales of services	30,00,56,700	94,49,929
Other operating revenue		
Halting income	5,89,700	-
Total	30,06,46,400	94,49,929

14 Other income

Particulars	2018-19	2017-18
	₹	₹
Interest income	17,536	-
Total	17,536	-



SP
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shruti Pooldas

Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

15 Cost of Service Consumed

Particulars	2018-19	2017-18
	₹	₹
Lorry hire charges	24,81,97,694	88,51,323
Halting charges	53,45,831	-
Total	25,35,43,525	88,51,323

16 Employee benefits expense

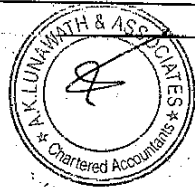
Particulars	2018-19	2017-18
	₹	₹
Salaries, wages and bonus	70,77,630	60,000
Directors Remuneration	24,03,600	-
Contribution to provident fund and other funds	6,26,978	-
Welfare and other expenses	3,19,373	573
Total	1,04,27,581	60,573

17 Finance costs

Particulars	2018-19	2017-18
	₹	₹
Interest -		
Term Loan	23,80,060	58,408
Others	8,51,073	-
Other borrowing costs	76,528	-
Total	33,07,661	58,408

18 Selling, administration and other expenses

Particulars	2018-19	2017-18
	₹	₹
Rent	10,16,032	9,500
Rates and taxes	4,67,806	-
Insurance	5,84,387	-
Power and fuel	7,91,231	-
Professional / consultancy fees (Refer Note below)	1,95,020	25,000
Repairs and maintenance	15,54,006	34,225
Printing and Stationery	4,33,125	37,771
Travel and conveyance	10,65,915	10,690
Communication expenses	1,72,892	-
Bank Charges	76,379	6,927
Loss in transit	23,59,362	-
Miscellaneous expenses	21,71,489	3,810
Total	1,08,87,644	1,27,923



SP
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shweta Poddar

Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

Note: The Professional & Consultancy expenses include Auditor's remuneration and expenses charged to the Statement of Profit and Loss (excluding service tax/GST) as detailed below:

Particulars	2018-19	2017-18
	₹	₹
As auditor	50,000	25,000
Total	50,000	25,000

19 The Company is a Small and Medium Sized Company (SMC) according to Section 2(e) of the Companies (Accounting Standards) Rules, 2006, prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company. The company has availed exemption for Related Party Disclosure as per AS 18.

20 Figures for the previous year have been regrouped or reclassified, wherever necessary.

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

For Rapid Fleet Management Services Private Limited

As per our report attached of even date

For A.K. Lunawath & Associates

Chartered Accountants

Firm's Registration No.0107258

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

For RAPID FLEET MANAGEMENT SERVICES (P) LTD

SP
Shubhi Poddegar

Director

Director

MV
M. V. Venkatesh

Director

Director

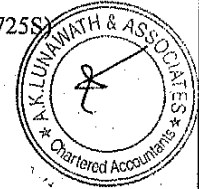
Sumit Kedia

Partner

Membership No. 229961

Place: Chennai

Date: 27/06/2019



Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

1 Significant accounting policies

a) Company Information

Rapid Fleet Management Services Private Limited is engaged in the business of providing logistics and warehousing services, having its Registered Office and main place of business at Chennai, Tamil Nadu, India.

b) Basis of preparation

The Company maintains its accounts on accrual basis following the historical cost convention, in accordance with the accounting principles generally accepted in India, ["GAAP"], and in compliance with the provisions of Companies Act, 2013 ("the Act"), including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Further, the guidance notes / announcements issued by the Institute of Chartered Accountants of India (ICAI) are also considered, wherever applicable.

c) Use of estimates

The preparation of financial statements in conformity with GAAP requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. Example of such estimates includes the useful life of tangible and intangible fixed assets, allowance for doubtful debts/ advances etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.

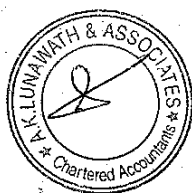
d) Operating cycle for current/non-current classification

Operating cycle for the business activities of the company is taken as twelve months for classification of its assets and liabilities into current/non-current.

e) Revenue recognition

Revenue is recognized based on nature of activity when consideration can be reliably measured and there exists reasonable certainty of its recovery.

- i. Revenue from sale of products is recognised when the significant risks and rewards of ownership of the products are transferred to the customer under the terms of the contract, which is generally on despatch of goods and acceptance and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of products.
- ii. Revenue from sale of services is recognised on accrual method on rendering of services. Revenue is recognised net of rebates and discounts
- iii. Other items of income are accounted as and when the right to receive arises.



SP
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shruti Podday

Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

1 Significant accounting policies

f) Property, Plant and Equipment

- i. Tangible fixed assets are stated at original cost net of tax / duty credits availed, if any, less accumulated depreciation and cumulative impairment.
- ii. Administrative and other general overhead expenses that are specifically attributable to construction or acquisition of a fixed asset or bringing the fixed asset to its working condition are allocated and capitalized as part of cost of the fixed asset.
- iii. Fixed assets are eliminated from financial statements, either on disposal or when retired from active use.

Depreciation

- i. Depreciation on fixed assets is provided on straight line method based on the useful lives prescribed in Schedule II to the Companies Act, 2013.
- ii. Assets individually costing Rs. 5,000/- or less are entirely depreciated in the year in which such assets are acquired.
- iii. Depreciation charge for impaired assets is adjusted in the future periods in such a manner that the revised carrying amount of the asset is allocated over its remaining useful life.

g) Cash and cash equivalents

Cash and cash equivalents represent cash on hand and demand deposits with banks and include short-term and highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

h) Employee benefits

I. Short-term employee benefits

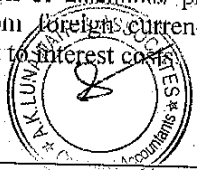
All employee benefits falling due wholly within twelve months of rendering the rendering service are classified as short-term employee benefits. The benefits like salaries, wages, short-term compensated absences etc., and the expected cost of bonus, ex-gratia are recognised in the period in which the employee renders the related service.

II. Post-employment benefits

- i) Defined contribution plans: State governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/ payable under the schemes is recognised during the period in which the employee renders the related service.

i) Borrowing costs

- i. Borrowing costs include interest, commitment charges, amortization of ancillary costs, amortization of discounts/ premium related to borrowings and exchange differences arising from foreign currency borrowings, to the extent they are regarded as an adjustment to interest cost.



37
For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shanti Poddar

Director

Rapid Fleet Management Services Private Limited
Notes accompanying the financial statements

1 Significant accounting policies

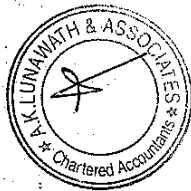
- ii. Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time (ordinarily, a period of twelve months) to get ready for its intended use or sale.
- iii. All other borrowing costs are recognised as an expense in the Statement of Profit in Loss in the period in which they are incurred.

j) Taxes on income

- i. Tax on income for the current period is determined on the basis of taxable income and tax credit computed in accordance with the provisions of the Income Tax Act 1961, and based on the expected the outcome of assessment / appeals.
- ii. Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year, and quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date.
- iii. Deferred tax assets relating to unabsorbed depreciation / business losses are recognized and carried forward to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.
- iv. Other deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised

k) Earnings per Share

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the resources.



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For RAPID FLEET MANAGEMENT SERVICES (P) LTD

Shankar Poddar

Director