

Balance Sheet as at 31 March 2023

(All amount in ₹ in lakhs unless otherwise stated)

Particulars	Note	As At 31 March 2023	As At 31 March 2022
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	1	10.00	10.00
(b) Reserves and Surplus	2	378.04	413.62
		388.04	423.62
Share application money received, pending allotment		-	-
Non Current liabilities			
(a) Long term borrowings	3	276.34	0.68
(b) Deferred Tax Liability		-	-
		276.34	0.68
Current liabilities			
(a) Trade payables	4	16.19	14.34
(b) Other Current Liabilities		-	274.67
(b) Short term provisions	5	37.95	34.57
		54.14	323.58
		718.52	747.88
ASSETS			
Non-Current Assets			
(a) Property, Plant & Equipment			
(i) Tangible assets - Fixed assets	6	122.05	154.80
(b) Deferred Tax Asset		-	-
(c) Long term loans & advances	7	137.29	137.29
		259.34	292.09
Current Assets			
(a) Inventories		161.06	161.06
(b) Trade receivables	8	169.80	77.46
(c) Cash and cash equivalents	9	27.08	71.64
(d) Short term loans and advances	10	21.72	5.30
(e) Other Current assets	11	79.52	140.33
		459.18	455.80

718.52

747.88

Summary of significant accounting policies and other explanatory information
The accompanying notes are an integral part of these financial statements.
This is the Balance Sheet referred to in our report of even date.

For VLN & Associates
Chartered Accountants

Firm's Registration No.: 011488S

V. Vedavalli
Partner
Membership No.: 209587




Chennai
14.07.2023
UDIN: 23209587BGRHPA6260

For and on behalf of the Board of Directors
Intellius Recode Private Limited



Ramasamy Prasanna Srinivasan
Director
DIN: 08175512



Nadaraja Sivathanu Pillai Adhikesavan
Director
DIN: 08175523

Statement of Profit and Loss for the year ended 31 March 2023

(All amount in ₹ in lakhs unless otherwise stated)

Particulars	Note	For the year ended 31 March 2023	For the year ended 31 March 2022
Revenue			
Revenue from operations	12	2,679.64	2,339.96
Changes in inventories of closing WIP and opening WIP	13	-	64.28
Exchange gain		-0.86	4.33
Other Income		0.38	-
Total revenue		2,679.15	2,408.57
Expenses			
Employee benefits expense		2,139.01	1,527.51
Depreciation and amortization expense		80.30	75.03
Other Expenses	14	495.42	384.56
Total expenses		2,714.73	1,987.11
Profit before tax		-35.58	421.46
Tax expense			
Current Tax		-	-
Deferred Tax charge		-	-
Profit after tax		-35.58	421.46
Profit per equity share of ₹ 10 each		-35.58	421.46
Basic and diluted	15	-35.58	421.46

Summary of significant accounting policies and other explanatory information

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

This is the Statement of profit and loss referred to in our report of even date.



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Intellius Recode Pvt Ltd
2nd Floor, Magnum Block,
Phase 2, Chennai One SEZ,
Pallavaram - Thoraipakkam 200ft Road,
Thoraipakkam, Chennai - 600 097.

For VLN & Associates
Chartered Accountants

Firm's Registration No.: 011488S



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Director
DIN: 08175512

Nadaraja Sivathanu Pillai Adhikesavan
Director
DIN: 08175523

Cash flow statement for year ended 31 March 2023

(All amount in ₹ in lakhs unless otherwise stated)

	For the year ended 31 March 2023	For the year ended 31 March 2022
A. Cash flow from operating activities		
Profit before tax	-35.58	421.46
Add : Depreciation and amortisation	80.30	75.03
Operating profit before working capital changes	44.72	496.50
Movements in working capital:		
Increase in long term loans & advances	-	-84.87
Increase in inventories	-	-64.28
Increase in Trade payables	2.84	-19.44
Increase in other liabilities	-274.67	-
Increase in short term provisions	3.38	16.92
Decrease in deferred tax asset	-	-
Decrease in Trade receivables	182.33	-47.66
Decrease in short term advances	-16.43	18.77
Increase in other current assets	60.81	-79.34
	-41.73	-259.90
Cash generated from operations	2.99	236.60
Net cash used in operating activities (A)	2.99	236.60
B. Cash flow from investing activities		
Purchase of fixed assets	-47.55	-90.47
Transfer of fixed assets	-	-
Increase in software purchases	-	-12.82
Net cash outflow from Investing activities (B)	-47.55	-103.29
C. Cash flow from financing activities		
Proceeds from issue of share capital	-	-
Incorporation expenses	-	-
Share application money pending allotment	-	-
Dividend paid during the year	-	-84.99
Long term borrowings	-	0.68
Net cash generated from financing activities (C)	-	-84.31
Net increase in Cash and cash equivalents (A+B+C)	-44.56	48.99

Cash and cash equivalents at the beginning of the year	71.64	22.65
Cash and cash equivalents at the end of the year	27.08	71.64
	-44.56	48.99

Reconciliation of Cash and cash equivalents with the Balance Sheet:

Cash and cash equivalents at the end of the year * (refer note 10)

* Comprises of:

Fixed deposits with banks	-	-
Balances with banks - in current accounts	27.08	71.64
Cash balance	-	-
	27.08	71.64

This is the Cash Flow Statement referred to in our report of even date.

For VLN & Associates
 Chartered Accountants

Firm's Registration No.: 011488S




V. Vedavalli

Partner

Membership No.: 209587

Chennai

14.07.2023

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For and on behalf of the
 Board of Directors
 Intellius Recode Private
 Limited



Ramasamy Prasanna
 Srinivasan
 Director

DIN: 08175512



Nadaraja Sivathanu Pillai Ac
 hikesavan

Director

DIN: 08175523

Summary of significant accounting policies and other explanatory information

(All amount in ₹ in lakhs unless otherwise stated)

	As at 31 March 2023		As at 31 March 2022	
	Number	Amounts ₹	Number	Amounts ₹
1 Share Capital				
a) Authorized				
Equity shares of Rs. 10 each with voting rights	1,00,000	10	100000	10
b) Issued, Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	1,00,000	10	100000	10
	1,00,000	10	100000	10
c) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period				
Shares outstanding at the beginning of the period	1,00,000	10	1,00,000	10
Add : Fresh issue of shares- Subscription to MOA	-	-	-	-
Shares outstanding at the end of the reporting date	1,00,000	10	1,00,000	10

d) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of Rs. 10 each. 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 the ensuing Annual General Meeting, except in the 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, if any, in proportion to their shareholding.

	As at 31 March 2023		As at 31 March 2022	
	Number	Amounts ₹	Number	Amounts ₹
e) Equity shares holding pattern				

Recode Solutions INC	99,999	10	-	-
Ramasamy Prasanna Srinivasan (Nominee of Recode Solutions INC)	1	0	-	-
S. Padmini	-	-	500	0.05
Ramasamy Prasanna Srinivasan	-	-	47,250	4.73

Nadaraja Sivathanu Pillai Adhikesavan	-	-	47,250	4.73
Pradeep Jeyaraj	-	-	5,000	0.50
	1,00,000	10	1,00,000	10

f) Equity shareholders holding more than 5% of the shares

	Number	% of shareholding	Number	% of shareholding
Ramasamy Prasanna Srinivasan	-	-	47,250	47.25
Nadaraja Sivathanu Pillai Adhikesavan	-	-	47,250	47.25
Recode Solutions INC	99,999	100	-	0.00
Ramasamy Prasanna Srinivasan (Nominee of Recode Solutions INC)	1	-	-	0.00
	1,00,000	100	94,500	94.50

(All amount in ₹ in lakhs unless otherwise stated)

	As At 31 March 2023	As At 31 March 2022
2 Reserves and Surplus		
Surplus in Statement of Profit and Loss		
Opening balance	413.62	77.15
Less: Dividend appropriated during the year	-	77.15
	413.62	0.00
Add: Net profit for the year	-35.58	421.46
	378.04	421.46
Less: Interim dividend appropriated during the year	-	7.84
Closing balance	378.04	413.62
3 Long term borrowings		
Loan from promoters	0.68	0.68
Recode Solutions INC	274.67	-
TVS Supply chain Solutions Ltd	1.00	-
	276.34	0.68
4 Trade Payables		
Info Edge	-0.49	-
Cloud Foundation Software Solutions	-0.05	-0.05
Talent Deliver	-0.24	-0.24
Holiday Inn	-	1.37
Bharti airttel Limited	6.13	-
Disys India Pvt Ltd	0.99	3.82
Power Centre Pvt Ltd	-	1.29
Dragon Tech solutions	0.39	
Gemini coffee vending private limited	0.46	
Global office automation india	0.63	
Omne present technologies pvt ltd	2.31	
Printo document service	1.76	
Prism view Technologies pvt limited	-0.37	
Team computers pvt ltd	-0.31	
TMI	0.24	
Vendomatic India	0.34	

VLN & Associates	0.12	
BD Software Distribution Pvt Ltd	-	0.05
Zoho Technologies Private Limited	-	0.30
Propeltree	-0.64	-
Altron Power Equipments	0.13	0.13
IG3 Infra ltd	4.40	-
Express Travel	-	0.75
ICICI Meal card	0.02	-
TVS Supply Chain	-	1.00
Printo document service	-0.83	
AI - Basit Agency	-	0.27
Dhamodharan S	-0.00	-
Savex Technologies Pvt Ltd	0.16	0.27
Talent Maximus India Pvt Ltd	-	
Omnepresent Technologies Pvt Ltd	-	4.69
Gallant Infosys	-	-0.51
Sodexo SVC India Pvt Ltd	1.58	1.65
UNIVIA Management International	-0.17	-0.17
TMI	-0.03	0.09
Labour welfare fund	0.03	
VLN and Associates	-0.03	
Kishore Morampudi	-0.37	-0.37
	17.19	14.34

Other Current Liabilities

Recode Solutions INC - USA	-	274.67
	-	274.67

5 Short term provisions

Salary payable	3.91	
Professional tax payable	1.88	
Rent payable - IG3 Infra	-	8.91
ESI payable	-0.02	
PF payable	6.09	
TDS payable	19.09	13.90
Audit fees payable	7.00	11.77
	37.95	34.57

7 Long term loans & advances

Rental advance	137.29	137.29
		-
	137.29	137.29

8 Trade Receivables

(Unsecured and considered good)

- outstanding for a period exceeding 6 months	-	-
- other debts		
Sundry receivables	-	0.00
Recode Solutions INC - USA	-104.87	-
Recode - Australia	-	69.73
TVS Supply Chain Solutions Pvt Ltd	-	7.73
	-104.87	77.46

9 Cash and cash equivalents

Balances with banks:

ICICI Bank (C. A/c: 035005005935)	27.08	71.64
	27.08	71.64

Short term loans and advances

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Salary advance	11.74	5.30
Other advances	9.98	-
	21.72	5.30

Other Current Assets

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Coffee vending machine	0.25	0.25
KamerAI Pvt Ltd	74.41	114.58
Parental insurance	1.45	
prepaid expenses	0.63	
TDS receivable	-	23.42
Input Tax Credit - IGST	2.78	2.08
	79.52	140.33

12 Gross Income

Recode Solutions INC - USA	1,957.81	1,986.95
Recode - Australia	662.29	343.78
TVS Supply Chain Solutions Limited	2.75	9.23
Kamerai Private Limited	56.78	-
	2,679.64	2,339.96

13 Changes in inventories of closing WIP and opening WIP

Closing work in progress	161.06	161.06
Less: Opening work in progress	161.06	96.78
	-	64.28

14 Other Expenses

Audit Fees	8.70	7.70
Bank Charges	3.29	4.60
Car Hire charges	-	0.83
Electricity charges	27.01	6.63
Housekeeping charges	5.27	1.63
Insurance	17.27	10.43
Administrative expenses	58.55	39.48
Printing and reproduction	-	0.22
Professional & Technical Fees	35.81	177.20
Rent	135.85	69.89
Furniture Rent	44.96	5.27
Repairs and maintenance	86.75	28.73
Staff Welfare	5.82	20.13
Telephone and Internet	18.47	8.08
Travel and Stay	5.95	2.25
Pooja expenses	0.33	0.30
Fees and levies	0.38	1.20
Dues and subscriptions	41.01	
	495.42	384.56

15 Basic earnings per share

Weighted average number of shares outstanding (in number)	1,00,000	1,00,000
Net profit after tax attributable to equity shareholders	-35.58	421.46
Basic and diluted profit per share	-0.00	0.00
Nominal value per equity share	10.00	10.00



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16 Subsequent event

No significant events after the Balance sheet date

INTELLIUS RECODE PRIVATE LIMITED

CIN: U72900TN2018PTC123591

(Incorporated on 09th July 2018)

Significant accounting policies and notes on accounts

1. Company overview:

INTELLIUS RECODE PRIVATE LIMITED ("the company") a private limited company domiciled in India was incorporated on 09th July 2018 and is engaged to provide software first approach in solving business problems, to facilitate modernization and transformation of business, AI/ML lead automation of business and technology; to establish, maintain, conduct, provide, procure or make available services of every kind including commercial, statistical, financial, accountancy, legal, management, educational, engineering, data processing, communication and other technological or other services; to carry on the business as importer, exporter, buyers, lessors and sellers of and dealers in all types of electronic components and equipment necessary for attaining the above objects.

2. Basis of preparation and presentation of financial statements

A. Basis of preparation:

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ("GAAP") and in compliance with the Accounting Standards as specified in the Companies (Accounting Standards) Rules 2006 read with Rule 7 (1) of Companies (Accounts) Rule, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act 2013.

B. Use of Estimates:

The presentation of financial statements in conformity with the Indian GAAP requires estimates and assumptions to be made that affect the reported amount of revenues and expenses during the reporting period. Difference between the actual and estimates are recognized in the period in which the results are known / materialised.

C. Presentation of Financial statements:

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards as applicable to SMC and of material nature.

D. Revenue Recognition: (AS-9)

Revenue from the services is recognised when the services are rendered in accordance with the specific items of contract and when collectability of the resulting receivable is reasonably assured.

E. Expenditures:

Expenses are accounted on the accrual basis and provisions are made for all known losses and liabilities.

F. Cash flow statements: (AS-3)

Cash flows are reported using the indirect method, whereby net profit or loss before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash

receipts or payments and item of expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

G. Depreciation accounting: (AS-6)

All assets are depreciated on Written down Value Method at the rates prescribed in Schedule II of the Companies Act, 2013. Depreciation is provided for on pro-rata basis on additions made during the year.

H. Accounting for fixed assets: (AS-10)

Fixed assets are shown at the costs of acquisition less accumulated depreciation, which includes taxes, duties (net of GST input credits availed) and other identifiable direct expenses incurred.

I. Inventories (AS-2)

Inventories of work in progress are valued at cost or Net Realisable Value whichever is lower using weighted average cost method. Work in progress valuation includes appropriate overheads being included as part of the cost.

Name of the Resource	Hrs	Rate	Amount(USD)	USD Rate as on 31.03.2022	Amount in INR
Vigil Binny	136	20	2720	75.9028	206456
Selvalaxmi Muthuraj	164	20	3280	75.9028	248961
NehaSree Ranganathan	150	20	3000	75.9028	227708
Malarkodi Kumararaja	164	24	3936	75.9028	298753
Deepika Balasubramanian	168.4	20	3368	75.9028	255641
Aswin ravichandran Selvi	159.5	20	3190	75.9028	242130
Prathama Sengupta	8	24	192	75.9028	14573
Kousalya Kandasamy	165	24	3960	75.9028	300575
Renuka Devi Kuppaswamy	140	20	2800	75.9028	212528
Vijaya Lingala	119	20	2380	75.9028	180649
Nirmala Naancy	200	20	4000	75.9028	303611
Senthil Kumar	170	24	4080	75.9028	309683
Pavithra Devi Shantha Kumar	149	20	2980	75.9028	226190
Arti Kumari	128	20	2560	75.9028	194311
Vasantharani Balu	184	20	3680	75.9028	279322
Bhuvaneshwari Annamalai	152	20	3040	75.9028	230745
Muthu Kumar S	164	24	3936	75.9028	298753
Velu Chinnathambi	160	24	3840	75.9028	291467
Manikanda Boopathi	152	24	3648	75.9028	276893
Vijayraj Veeramuthu	106	20	2120	75.9028	160914
Hari shankar Devaraj	198	20	3960	75.9028	300575
Vivekanandhan Rajasekhar	152	27	4104	75.9028	311505
Varalakshmi Muddala	162	27	4374	75.9028	331999
Rajasekhar Rao	48	27	1296	75.9028	98370
Cheenu Verma	154	27	4158	75.9028	315604
Saranya Raveendhiran	144	27	3888	75.9028	295110
Shalvi Gupta	152	27	4104	75.9028	311505
Gopi Prathapan	171	27	4617	75.9028	350443
Aravind Kumar	120	27	3240	75.9028	245925
Sujatha Balasubramanian	2	27	54	75.9028	4099
Santhosh Kumar	152	32	4864	75.9028	369191
Priya Kadavul	143	27	3861	75.9028	293061

Ayswarya Boopathy	152	25	3800	75.9028	288431
Venktaramanaia Mundlamuri	153	27	4131	75.9028	313554
Saloni Solanki	64	27	1728	75.9028	131160
Shagul Hameed	96.1	27	2594.7	75.9028	196945
Deepak Kolathur	226	27	6102	75.9028	463159
Sivaramakrishnan Kumaraguru	138	27	3726	75.9028	282814
Anusha K Vinay	152	27	4104	75.9028	311505
Nayeemuddin Shahapure	152	29	4408	75.9028	334580
Arvinth kannan Padmanabhan	140	29	4060	75.9028	308165
Mohd Ibrahim Boat	114	29	3306	75.9028	250935
Senthil kumar Ramaraj	152	29	4408	75.9028	334580
Rohini Kakkad	144	29	4176	75.9028	316970
Rajesh Alex Kodees	112	29	3248	75.9028	246532
Dhana shanmuga Priya	158	29	4582	75.9028	347787
Dhivyashree Mohankumar	154.5	29	4480.5	75.9028	340082
Saravana Kumar	112	29	3248	75.9028	246532
Kranthi Anumula	144	32	4608	75.9028	349760
Venkateswarlu Muppanedi	136	32	4352	75.9028	330329
Shankar Santhosh Kenguva	152	32	4864	75.9028	369191
Kiran Kumar Cheriya	136	32	4352	75.9028	330329
Prakash Thirunavukkarasu	152	32	4864	75.9028	369191
Karthikeyan P	144	32	4608	75.9028	349760
Vinoth Kumar MS	152	32	4864	75.9028	369191
Abdul Wahid Siddiq	152	32	4864	75.9028	369191
Kavipriya Chinnu Tharmalingam	145	24	3480	75.9028	264142
Vigneshwaran Balasundaram	167	24	4008	75.9028	304218
Total					16106285.73

J. Accounting for retirement benefits: (AS-15)

The Company makes its statutory contribution to the Employees' Provident Fund to the Employees' Provident Fund Organization of the Government of India. The Company makes contribution to the employees' health scheme for those employees governed by the ESI Act. The Company has provided for gratuity as and other retirement benefits as and when required keeping in view of labour turnover involved in the industry.

K. Foreign Currency Transactions:

- i. The Following are the Foreign Currency transactions recorded in the Financials:

S.No	Nature of Income / Expense	Amount (Rs. in lakhs)
1	Recode Solutions INC – USA	1,957.81
2	Recode – Australia	662.29

- ii. All foreign currency transactions are recorded at the exchange rate prevailing on the date of transaction.
- iii. Any income or expense on account of exchange difference either on settlement or on transaction is recognised in the profit and loss account.

L. Related party Transactions: (AS-18)

Name of the Related party	Nature of relationship	Revenue from operations		Long term borrowings	Accounts Receivables
		Value (Rs in 'lakhs)	% of total sales	(Rs in 'lakhs)	(Rs in 'lakhs)
Recode Solutions INC - USA	100% Holding Company	1,957.81	73.06%	274.67	169.80
Recode - Australia	Associated Enterprise	662.29	24.72%	-	
KamerAI Pvt Ltd	Group Company	56.78	2.12%	-	
Total		2,676.88	99.90%	274.67	169.80

Key Managerial Personnel:		Salary
Pradeep Jeyaraj	Whole-time Director	4,423.93

M. Earnings per Share: (AS-20)

Basic earnings per share (EPS) amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of equity shares outstanding during the year. There are no diluted earnings per share as there are no dilutive potential equity shares.

N. Transfer Pricing:

Method used for valuation: Transactional Net margin method:

- The transactional net margin method (TNMM) is a transfer pricing method that compares a taxpayer's net profit margin to comparable companies. It's used to determine if intercompany transactions are conducted at arm's length prices. Under this method the price charged or paid for property transferred or services provided under any comparable uncontrolled transaction or transactions should be identifiable.
- Adjustment to account for differences between the international transaction and comparable uncontrolled transactions between the enterprises entering into such transactions which could materially affect the price in the open market can be made.
- The adjusted price as worked out will be considered as an arm's length price in respect of the property transferred or services provided in the international transaction.

The invoices are raised based on the number of man hours utilised with the rate card of the company.

O. Accounting for taxes on income: (AS-22)

The Company is registered under Special economic zone IG3 INFRA LIMITED (F. No: 8/137/2019-IG3 Infra Ltd. SEZ date: 01.10.2019) and the deduction is claimed by the assessee under section 10A/10AA of the Income-tax Act, 1961 in respect of the financial year 2020-21. Certificate under section 56FF is obtained from the Chartered Accountant. The Company is recognised as a start up by the Department for Promotion of Industry and Internal Trade (Certificate No: DIPP50483). Hence no provision for Income tax Act and deferred tax has been made in the accounts.

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

- a) Provisions for expenses are made on estimated basis, based upon the judgment of the Company.
- b) There are no contingent liabilities.
- c) There are no contingent assets

Q. Auditor's Remuneration:

Statutory Audit	Rs. 5,00,000
Transfer Pricing Audit	Rs. 3,00,000
GST (SEZ regn)	0
Total	Rs. 8,00,000

3. Other Disclosures:

- (a) Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditors. There are no amounts due to Micro, Small and Medium Entrepreneurs which are outstanding for more than 30 days.
- (b) The correctness of the balances standing to the debit/credit of various parties account are subject to confirmation by them

For **VLN & Associates**
Chartered Accountants
Firm's Registration No.: 011488S




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