



Agarwal Saha & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of
Northern Spirits Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Northern Spirits Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit and Loss statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the Matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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





Agarwal Saha & Associates

CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by 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 31st March, 2015 and its profit and cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
 - c) the Balance Sheet, Statement of Profit and Loss statement dealt with by this Report are in agreement with the books of account.
 - d) in our opinion, the Balance Sheet, Statement of Profit and Loss Statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) on the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2015, from being appointed as a director in terms of Section 164(2) of the Act ;
 - f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
 - i. the Company does not have any pending litigations which would impact its financial position
 - ii. the Company does not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
 - iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company

For **AGARWAL SAHA & ASSOCIATES**

Chartered Accountants

FRN: 315202E.

Sharad Agarwal

Sharad Agarwal
Partner

Membership No.065932



Place : Kolkata

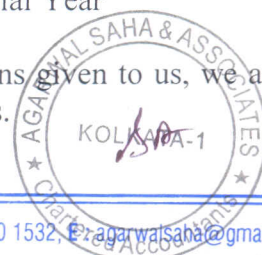
Dated: 10th day of June, 2015



Annexure to the Auditor's Report

The Annexure referred to in our report to the members of Northern Spirits Private Limited ('the Company') for the year ended 31st March, 2015. We report that: *

1.
 - a) The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets.
 - b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
2.
 - a) The Management has conducted physical verification of inventory at reasonable intervals.
 - b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the Management are reasonable and adequate in relation to the size of the Company and the nature of its Business.
 - c) The Company has maintained proper records of inventories. As explained to us, there was no material discrepancies noticed on physical verification of inventories as compared to the book records.
3. The Company has not granted any loans, secured or unsecured loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Act.
Accordingly, paragraphs 3(iii) (a) and 3(iii)(b) of the Order are not applicable.
4. In our opinion and according to the information and explanation given to us there is adequate internal control procedure commensurate with the size of the Company and the nature of Business for the purchase of inventories, Fixed Assets and the sale of goods. During the course of our Audit we have not observed any major weakness in internal controls during the course of the audit.
5. The Company has not accepted any deposits from the public during the year
6. Maintenance of cost records is not prescribed by the Central Government under Section 148(i) of the Act.
7.
 - a) According to the records of the Company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and any other material statutory dues, to the extent applicable, have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2015 for a period of more than six months from the date they became payable.
 - b) There were no undisputed amounts payable in respect of Income Tax etc as on March 31, 2015
8. There was no Accumulated Losses of the Company at the end of the financial Year or has incurred any Cash losses during in the Financial Year or in the immediately preceeding Financial Year
9. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in repayment of dues to the banks.





Agarwal Saha & Associates

CHARTERED ACCOUNTANTS

10. In our opinion and according to the information and the explanations given to us, the Company has not given any guarantee for loans taken by others from Bank or Financial Institutions.
11. The Company has taken the Property Loan from Axis Bank for Purchase of Commercial Property
12. To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit.

For **AGARWAL SAHA & ASSOCIATES**

Chartered Accountants

FRN: 315202E.

Sharad Agarwal

Sharad Agarwal

Partner

Membership No.065932

Place : Kolkata

Dated: 10th day of June, 2015



NORTHERN SPIRITS PRIVATE LIMITED

Balance Sheet as at 31st March, 2015

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	150,000	150,000
(b) Reserves and Surplus	3	416,262	(502,559)
(2) Non-Current Liabilities			
(a) Long Term Borrowings	4	22,462,940	-
(b) Deferred tax liabilities (Net)	5	(16,236)	2,130
(3) Current Liabilities			
(a) Short-term borrowings	6	14,946,689	5,666,689
(b) Trade payables	7	1,419,998	1,595,012
(c) Other current liabilities	8	6,730,278	48,860
(d) Short-term provisions	9	204,770	42,661
Total		46,314,701	7,002,793
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	10	38,040,234	327,103
(b) Other non-current assets	11	155,714	978,916
(2) Current assets			
(a) Inventories	12	2,248,904	931,200
(b) Trade receivables	13	-	1,472,342
(c) Cash and cash equivalents	14	3,564,613	1,685,615
(d) Short-term loans and advances	15	2,299,524	1,601,903
(e) Other current assets	16	5,714	5,714
Total		46,314,702	7,002,793
See accompanying notes forming part of the financial statements	1 to 26		

In terms of our report attached.

For Agarwal Saha & Associates

Chartered Accountants

FRN : 315202E

Sharad Agarwal

Sharad Agarwal

Partner

Membership No. : 065932

Place : Kolkata

Date : 10th day of June, 2015



NORTHERN SPIRITS PVT. LTD.

[Signature]

Director

NORTHERN SPIRITS PVT. LTD.

[Signature]

Director

NORTHERN SPIRITS PRIVATE LIMITED

Profit and Loss statement for the year ended 31st March, 2015

Particulars	Note No	Figures as at the end of current reporting period ₹	Figures as at the end of previous reporting period ₹
I. Revenue from operations	17	15,872,325	9,833,090
II. Other Operating Income	18	660,611	206,400
III. Total Income from Operations (Net)		16,532,936	10,039,490
IV. Expenses:			
Purchase of Stock-in-Trade		14,130,056	8,322,431
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	(1,317,704)	(931,200)
Employee benefit expense	20	401,723	260,000
Depreciation and amortization expense	21	111,732	48,652
Other expenses	22	2,237,853	2,240,199
Total Expenses		15,563,660	9,940,083
V. Profit from Operations before Other Income, Finance Costs & Exceptional Items (III-IV)		969,276	99,407
VI. Other Income	23	181,754	124,661
VII. Profit from Ordinary activities before finance Costs & Exceptional Items (V+VI)		1,151,030	224,068
VIII. Finance Costs	24	76,405	189
IX. Profit before extraordinary items before tax (VII-VIII)		1,074,625	223,879
X. Tax expense:			
Current Tax		204,770	42,661
Mat Credit Entitlement		(30,600)	(42,661)
Deferred Tax Liability		(18,366)	2,130
(I. Net Profit for the period (IX-X)		918,821	221,749
II. Earning per equity share: Basic & Diluted Earnings Per Share	25	61.25	14.78
See accompanying notes forming part of the financial statements	1 to 26		

in terms of our report attached.

For Agarwal Saha & Associates

Chartered Accountants

FRN : 315202E

Sharad Agarwal

Sharad Agarwal

Partner

Membership No. : 065932

Place : Kolkata

Date : 10th day of June, 2015



NORTHERN SPIRITS PVT. LTD.

[Signature]
Director

NORTHERN SPIRITS PVT. LTD.

[Signature]
Director

NORTHERN SPIRITS PRIVATE LIMITED

1: SIGNIFICANT ACCOUNTING POLICIES

A Basis of preparation of Financial Statements

The Financial Statements have been prepared under historical cost convention, in accordance with generally accepted accounting principles in India and the provisions of the Companies Act, 2013

B Use of Estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized

C Fixed Assets

Fixed Assets are stated at cost net of irrecoverable taxes less accumulated depreciation and impairment loss, if any.

D Depreciation and Amortisation

Depreciation of Fixed Assets is provided to the extent of depreciable amount on written down value method at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 over their useful life.

E INVENTORIES

Items of inventories are measured at lower of cost and realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase.

F REVENUE RECOGNITION

Sale of Goods

Sales are recognized, net of trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to the customers.

G Other Income

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

H Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing differences" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred Tax Asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

Deferred tax assets are recognised only if there is reasonable certainty that they will be realised and reviewed for the appropriateness of their respective carrying values at each balance sheet date.

Deferred Tax Asset of ₹ 18,366/- has been recognized during the year on account of timing difference of depreciation

Contingent Liabilities not provided for

Previous Years figure have been regrouped/rearranged wherever considered necessary

Retirement benefit to Employees - will be accounted for as and when paid

The Company has not received intimation from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. And hence, disclosures relating to amount unpaid as on 31st March, 2015 together with interest paid or payable under this Act have not been given.

Director

Director



NORTHERN SPIRITS PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1:- SIGNIFICANT ACCOUNTING POLICIES

2:- SHARE CAPITAL

Particulars	As at 31 March, 2015		As at 31 March, 2014	
	Number of shares	₹	Number of shares	₹
(a) Authorised Equity shares of ₹ 10 each with voting rights	50000	500,000	50000	500,000
(b) Issued, Subscribed and fully paid up Equity shares of ₹ 10 each with voting rights	15000	150,000	15000	150,000
Total	15000	150,000	15000	150,000

(c) The reconciliation of the number of shares is set out below :

Particulars	As at 31 March, 2015	As at 31 March, 2014
	Number of shares held	Number of shares held
Equity Shares at the beginning of the year	15000	15000
Add : Shares Issued during the year	-	-
Equity Shares at the end of the year	15000	15000

(d) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2015		As at 31 March, 2014	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Kulbir Singh Bakshi	5000	33.33	5000	33.33
Anuj Bakshi	5000	33.33	5000	33.33
Ankush Bakshi	5000	33.34	5000	33.34

The Company has only one class of issued shares i.e. Equity Shares having par value of ₹ 10 per share. Each holder of Equity Shares is entitled to one vote per share and equal right for dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after payment of all preferential amount in proportion to their shareholding.

RESERVES & SURPLUS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(502,559)	(724,308)
Add: Profit / (Loss) for the year	918,821	221,749
Closing balance	416,262	(502,559)
Total	416,262	(502,559)

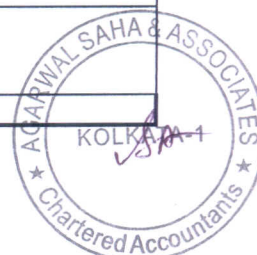
LONG TERM BORROWINGS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Secured Loan taken from Axis Bank against Hypothecation of Property at Woodburn Park	22,462,940	-
Total	22,462,940	-

NORTHERN SPIRITS PVT. LTD. NORTHERN SPIRITS PVT. LTD.

Director

Director



ii) Details of security for the secured long-term borrowings:

Particulars	Nature of security	As at 31 March, 2015	Nature of security	As at 31 March, 2014
		₹		₹
Loans Against Property from banks:	Hypthecatio n of Property		Hypthecation of Property	
Axis Bank		22,492,940		-
Total - from banks		22,492,940		-

5:- DEFERRED TAX LIABILITY

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Opening Balance	2,130	-
Less: Liability/Asset During the year	(18,366)	2,130
Total	(16,236)	2,130

6:- SHORT TERM BORROWINGS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
a) Loans and advances from related parties Unsecured	14,946,689	5,666,689
Total	14,946,689	5,666,689

7:- TRADE PAYABLES

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Trade payables: Acceptances	1,419,998	1,595,012
Total	1,419,998	1,595,012

8:- OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Liability for Expenses	110,896	35,385
IS/TCS Payable	20,228	13,475
Advances Recd from Customers	6,599,154	
Total	6,730,278	48,860

9:- SHORT TERM PROVISIONS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Provision for MAT	204,770	42,661
Total	204,770	42,661

10:- NON CURRENT ASSETS

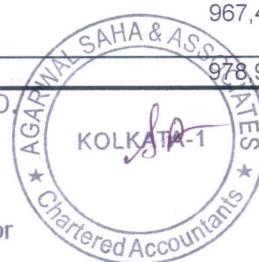
Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Eliminary Expenses	5,714	11,428
Deposit for Godown	150,000	967,488
Total	155,714	978,916

11:- INVENTORIES

NORTHERN SPIRITS PVT. LTD.

Director

Director



Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Finished goods	2,248,904	931,200
Total	2,248,904	931,200

3:- TRADE RECEIVABLES

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Other Trade Receivables		
Unsecured, considered good	-	1,472,342
Total	-	1,472,342

4:- CASH & CASH EQUIVALENTS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Cash on Hand	3,927	152,045
Balance with Banks		
In Current Accounts	1,124,363	71,725
In Fixed Deposit Accounts	2,436,323	1,461,846
Total	3,564,613	1,685,615

5:- SHORT TERM LOANS & ADVANCES

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Advances recoverable in cash or in kind or for value to be received		
Unsecured, considered good	49,721	6,250
Prepaid Expenses	45,000	16,971
Balance with Government Authorities	2,204,803	1,578,682
Total	2,299,524	1,601,903

6:- OTHER CURRENT ASSETS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
Liminary Expenses Written off	5,714	5,714
Total	5,714	5,714

7:- REVENUE FROM OPERATIONS

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
of Products	15,872,325	9,833,090
Total	15,872,325	9,833,090

Particulars	As at 31 March, 2015	As at 31 March, 2014
	₹	₹
of Products consists of Traded Goods	15,872,325	9,833,090
Total Sale of Products	15,872,325	9,833,090

8:- OTHER OPERATING INCOME

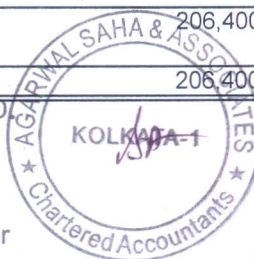
Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
ate & Discount	660,611	206,400
Total	660,611	206,400

NORTHERN SPIRITS PVT. LTD.

NORTHERN SPIRITS PVT. LTD.

Director

Director



19 Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Inventories at the end of the year:		
Finished goods	2,248,904	931,200
	2,248,904	931,200
Inventories at the beginning of the year:		
Finished goods	931,200	-
	931,200	-
Net (increase) / decrease	(1,317,704)	(931,200)

20:- EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Salary & Exgratia	401,723	260,000
Total	401,723	260,000

21:- DEPRECIATION AND AMORTISATION EXPENSES

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Depreciation	106,018	42,938
Eliminary Expenses Written off	5,714	5,714
Total	111,732	48,652

22:- OTHER EXPENSES

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Freight Outward	122,220	132,214
Custom Duty	169	-
Freight Inward	112,871	33,624
Port Charges	15,648	11,202
Packing Expenses	5,245	3,320
Computer Expenses	-	18,000
Electric Expenses	50,710	21,320
Post Fees	10,000	7,500
Bank Charges & Commission	46,096	25,394
Consultancy Charges/Legal Expenses	511,000	329,500
Service Tax on Rent	81,112	119,577
Printing Fees	3,200	900
Interest Paid	611,250	1,248,750
Shelling Charges	262,345	-
Postage Expenses	85,482	113,737
Maintenance Charges	243,884	140,550
Insurance Charges	69,188	16,891
Miscellaneous Expenses	7,434	17,720
Total	2,237,853	2,240,199

NORTHERN SPIRITS PVT. LTD.

Director
NORTHERN SPIRITS PVT. LTD.

Director



OTHER INCOME

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Interest on IT Refund	3,130	-
Interest on Deposit Interest	178,624	124,661
Total	181,754	124,661

FINANCIAL COSTS

Particulars	For the year ended 31 March, 2015	For the year ended 31 March, 2014
	₹	₹
Interest on TDS	-	189
Processing Fees	76,405	-
Total	76,405	189

EARNINGS PER SHARE

Net Profit after tax as per Statement of Profit and Loss attributable to Equity	918,821	221,749
Weighted average number of Equity Shares used as denominator for calculating EPS	15,000	15,000
Basic & Diluted Earnings per share ₹	61.25	14.78
Face Value per Share ₹	10	10

RELATED PARTY DISCLOSURES

List of Related Parties where control exists and related parties with whom transactions have taken place and

Name of the Related Party	Relationship
Ankush Bakshi Anuj Bakshi	Key Managerial Personnel
United Wines	Enterprises over which Key Managerial Personnel are able to exercise significant influence

Transactions during the year with related parties

Nature of Transactions	Key Managerial Personnel	Others	Total
Loan Recd	9,280,000 (2,591,100)	- (-)	9,280,000 (2,591,100)
Sale of Goods	- (-)	10,845,269 (9,833,090)	10,845,269 (9,833,090)



NORTHERN SPIRITS PVT. LTD.

Director

NORTHERN SPIRITS PVT. LTD.

Director

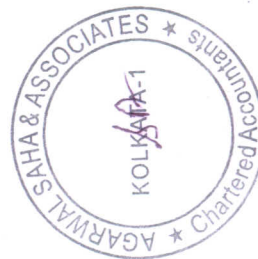
NORTHERN SPIRITS PRIVATE LIMITED

10 : FIXED ASSETS

		GROSS BLOCK				DEPRECIATION				NET BLOCK	
Sl No.	PARTICULARS	As On 31.03.2014	Addition During the year	Sales/ Adjustment	As On 31.03.2015	Upto 31.03.2014	For the Year	Sales/ Adjustment	Upto 31.03.2015	As On 31.03.2015	As On 31.03.2014
1	Fire Extinguisher	21,600	7,350	-	28,950	3,125	4,021	-	7,146	21,804	18,475
2	Air Conditioner	47,306	-	-	47,306	4,633	8,220	-	12,853	34,453	42,673
3	Furniture	254,325	-	-	254,325	32,412	60,282	-	92,694	161,631	221,913
4	Laptop	36,500	-	-	36,500	2,360	26,506	-	28,866	7,634	34,140
5	UPS	2,050	-	-	2,050	135	1,487	-	1,622	428	1,915
6	Water Machine	8,400	-	-	8,400	413	1,538	-	1,951	6,449	7,987
7	Invertor	-	36,000	-	36,000	-	3,964	-	3,964	32,036	-
8	Office at Woodburn Park	-	37,775,799	-	37,775,799	-	-	-	-	37,775,799	-
	TOTAL	370,181	43,350	-	413,531	43,078	106,018	-	149,096	38,040,234	327,103

NORTHERN SPIRITS PVT. LTD.

Director



NORTHERN SPIRITS PVT. LTD.

Director