

**GREATFUL MERCANTILE PRIVATE LIMITED**

No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.

Balance Sheet as at 31 Mar 2025

CIN: U51101TN2010PTC113080

Particulars	Notes	As on 31 March 2025	As on 31 March 2024
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment		-	-
Capital work in progress		-	-
Other Intangible assets		-	-
<b>Financial assets</b>			
Investments	1	18,15,000	18,15,000
Long Term Loans & Advances		-	-
Deferred Tax Asset		-	-
Other Non-Current Assets		-	-
<b>Total Non-Current Assets</b>		<b>18,15,000</b>	<b>18,15,000</b>
<b>Current assets</b>			
Inventories		-	-
<b>Financial assets</b>			
Investments		-	-
Trade Receivables		-	-
Cash and Cash equivalents	2	37,111	37,111
Short Term Loans & Advances		-	-
Other Financial Asset		-	-
Other Current Assets		-	-
Current Tax Assets (net)		-	-
<b>Total Current Assets</b>		<b>37,111</b>	<b>37,111</b>
<b>Total assets</b>		<b>18,52,111</b>	<b>18,52,111</b>
<b>Equity</b>			
Equity Share Capital	3	2,90,000	2,90,000
Other Equity	4	13,30,971	14,15,507
<b>Total Equity</b>		<b>16,20,971</b>	<b>17,05,507</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
Borrowings		-	-
Other Non-Current Financial Liabilities		-	-
Provisions		-	-
<b>Total Non-current liabilities</b>		-	-
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings		-	-
Trade payables		-	-
(a) total outstanding dues of micro enterprises & small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	5	-	-
Other current financial liabilities		-	-
Other Current Liabilities	6	2,31,140	1,46,604
Provisions		-	-
Current Tax Liabilities (Net)		-	-
<b>Total Current liabilities</b>		<b>2,31,140</b>	<b>1,46,604</b>
<b>Total equity and liabilities</b>		<b>18,52,111</b>	<b>18,52,111</b>

Summary of significant information

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

For K R S G Associates  
Chartered Accountants  
FRN # 007506SSujatha  
@SujathaTTS -  
Membership No. 233150

For and on behalf of the Board

P. ARULSUNDARAM  
DIRECTOR  
DIN: 00125403A. NITHYA  
DIRECTOR  
DIN: 00125357Place: Chennai  
Date: 28.05.2025

**GREATFUL MERCANTILE PRIVATE LIMITED**

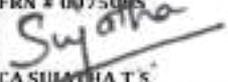
No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.

Statement of Profit and loss account for period ended 31 Mar 2025

CIN: U51101TN2010PTC113080

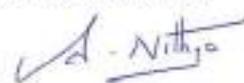
Particulars	Notes	Year ended 31 March 2025	Year ended 31 March 2024
<b>Income</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total income</b>		-	-
<b>Expenses</b>			
Cost of materials consumed		-	-
Direct Operating Cost		-	-
Employee benefits expense		-	-
Finance Cost		-	-
Depreciation and amortization expense		-	-
Other expenses	7	84,536	24,300
<b>Total expense</b>		<b>84,536</b>	<b>24,300</b>
<b>Profit/(loss) before Exceptional items and tax</b>		<b>-84,536</b>	<b>-24,300</b>
<b>Exceptional Items</b>		-	-
<b>Profit / (Loss) before tax</b>		<b>-84,536</b>	<b>-24,300</b>
Tax expense		-	-
Current Tax		-	-
Deferred tax		-	-
<b>Profit/(loss) for the year</b>		<b>-84,536</b>	<b>-24,300</b>
<b>Other comprehensive income</b>			
A (i) Items that will not be reclassified to profit or loss		-	-
- Remeasurement of defined benefit plans		-	-
(ii) Income tax relating to Items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to Items that will be reclassified to profit or loss		-	-
<b>Other Comprehensive Income for the period / year, net of tax</b>		-	-
<b>Total Comprehensive Income for the period / year (Comprising Profit and Other Comprehensive Income for the period / year)</b>		<b>-84,536</b>	<b>-24,300</b>
<b>Earnings per share</b>			
(1) Basic Rs.	8	-2.92	-0.84
(2) Diluted Rs.		-2.92	-0.84
(3) Nominal value of Equity shares (Rs.)		10	10

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

For K R S G Associates  
Chartered Accountants  
FRN # 007500S
  
 CA SUJATHA T'S  
 Membership No. :233150


For and on behalf of the Board

  
 P.ARULSUNDARAM  
 DIRECTOR  
 DIN :00125403

  
 ANITHYA  
 DIRECTOR  
 DIN: 00125357
Place: Chennai  
Date: 28.05.2025

**GREATFUL MERCANTILE PRIVATE LIMITED**

No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.

Statement of Changes in Equity for the year ended 31st March 2025

CIN: U51101TN2010PTC113080

<b>(a) Equity Share Capital</b>	
Equity shares of Rs. 10/- each issued, subscribed and fully paid	
	Rs
At 31 March 2023	2,90,000
Issue of share capital	-
At 31 March 2024	2,90,000
Issue of share capital	-
At 31 March 2025	2,90,000

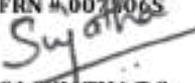
**For the year ended 31 March 2025:**

<b>(b) Other equity</b>	<b>Securities Premium</b>	<b>Retained earnings</b>	<b>Total</b>
As at 1 April 2024	17,10,000	-2,94,493	14,15,507
Profit / (Loss) for the year		-84,536	-84,536
Other comprehensive income		-	-
Other adjustments		-	-
<b>Total Comprehensive Income for the year</b>	-	-84,536	-84,536
At 31 March 2025	17,10,000	-3,79,029	13,30,971
As at 1 April 2023	17,10,000	-2,70,193	14,39,807
Profit / (Loss) for the year	-	-24,300	-24,300
Other comprehensive income	-	-	-
Other adjustments		-	-
<b>Total Comprehensive Income for the year</b>	-	-24,300	-24,300
At 31 March 2024	17,10,000	-2,94,493	14,15,507

The accompanying notes are integral part of the financial statements

For K R S G Associates  
Chartered Accountants

FRN #007065



CA S U J A T H A T S

Membership No. :233150



For and on behalf of the Board

P. ARULSUNDARAM  
DIRECTOR  
DIN :00125403ANITHYA  
DIRECTOR  
DIN: 00125357

Place: Chennai

Date: 28.05.2025

**GREATFUL MERCANTILE PRIVATE LIMITED**

No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.

Notes to Financial Statements

CIN: U51101TN2010PTC113080

	As at Mar 31, 2025	As at Mar 31, 2024
<b>Note 1: Investments</b>		
<b>Investments in Equity Instruments</b>		
<b>Unquoted</b>		
<b>Investment in Subsidiaries</b>		
<i>Investment's carried at cost</i>		
Lunkar Finance Private Limited	18,15,000	18,15,000
2,11,500 equity shares of Rs 10 each fully paid up		
<b>Total</b>	<b>18,15,000</b>	<b>18,15,000</b>

	As at Mar 31, 2025	As at Mar 31, 2024
<b>Note 2: Cash and cash equivalent</b>		
Balances with banks	-	-
Cash on hand	37,111	37,111
<b>Total</b>	<b>37,111</b>	<b>37,111</b>

<b>Note 3: Share Capital</b>	Equity Shares	
	As at Mar 31, 2025	As at Mar 31, 2024
Authorised Share Capital (30,000 Equity Shares of Rs.10 each)	3,00,000	3,00,000
Issued, Subscribed and Paid up (29,000 Equity Shares of Rs.10 each)	2,90,000	2,90,000

<b>Particulars</b>	As at Mar 31, 2025		As at Mar 31, 2024	
	No. Of Shares	Amount	No. Of Shares	Amount
<b>Reconciliation of No. of shares</b>				
Outstanding at the beginning of the year	29,000	2,90,000	29,000	2,90,000
Add: Shares issued during the year	-	-	-	-
Outstanding at the end of the year	29,000	2,90,000	29,000	2,90,000

**GREATFUL MERCANTILE PRIVATE LIMITED**

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Notes to Financial Statements

CIN: U51101TN2010PTC113080

**Terms / rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend, if any, proposed by the Board of Directors, is subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the No. of Equity Shares held by the shareholders.

**Shareholders holding more than 5% of equity shares as at the end of the year**

Name of Shareholder	As at Mar 31, 2025		As at Mar 31, 2024	
	No of shares	%	No of shares	%
RPP Infra Projects Ltd.	29,000	100%	29,000	100%

**Details of shares held by ultimate holding company / holding and / or their subsidiaries / associates**

Name of Shareholder	As at Mar 31, 2025		As at Mar 31, 2024	
	No of shares	%	No of shares	%
Share Capital - RPP Infra Projects Ltd.,			29,000	100%

**Shares held by promoters at the end of the year**

Promoter name	No. of Shares	%of total shares	% Change during the year
Share Capital - RPP Infra Projects Ltd.,	29,000	100%	-

Note 4: Other Equity	As at Mar 31, 2025	As at Mar 31, 2024
<b>Securities premium account</b>		
Opening balance	17,10,000	17,10,000
Additions during the year	-	-
<b>Closing balance</b>	<b>17,10,000</b>	<b>17,10,000</b>
<b>Retained Earnings</b>		
Opening balance	-2,94,493	-2,70,193
Other Adjustments	-	-
Additions during the year	-84,536	-24,300
<b>Closing balance</b>	<b>-3,79,029</b>	<b>-2,94,493</b>
<b>Total</b>	<b>13,30,971</b>	<b>14,15,507</b>

Refer "Statement of Changes in Equity" for additions/deletions in each of these items

A. Securities Premium represents premium received on equity shares issued, which can be utilised only in accordance with the provisions of the Companies Act 2013 for specified purposes.

**GREATFUL MERCANTILE PRIVATE LIMITED**

No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.

Notes to Financial Statements

CIN: U51101TN2010PTC113080

<b>Note 5: Trade payables</b>	<b>As at Mar 31, 2025</b>	<b>As at Mar 31, 2024</b>
(a) total outstanding dues of micro enterprises & small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Note 6: Other Current Liability</b>	<b>As at Mar 31, 2025</b>	<b>As at Mar 31, 2024</b>
Expense Payables	2,31,140	1,46,604
<b>Total</b>	<b>2,31,140</b>	<b>1,46,604</b>
<b>Note 7: Other Expenses</b>	<b>As at Mar 31, 2025</b>	<b>As at Mar 31, 2024</b>
Remuneration to auditors	11,800	11,800
Consulting fees payable	-	-
Postage, Telephones	-	-
Secretarial Expenses	45,236	12,500
Professional Charges	27,500	-
Bank Charges	-	-
Discount	-	-
<b>Total</b>	<b>84,536</b>	<b>24,300</b>

# **GREATFUL MERCANTILE PRIVATE LIMITED**

Door No 23 6<sup>th</sup> Floor Landmark Yellow Pages Building,  
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Mylapore Chennai - 600004  
(CIN: U51101TN2010PTC113080)

## **NOTICE TO THE SHAREHOLDERS**

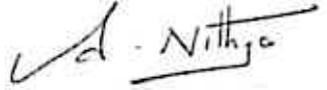
Notice is hereby given that the Fifteenth Annual General Meeting of the Company will be held at the Registered Office of the Company on Monday the 29<sup>th</sup> September, 2025 at 10.00 A.M. to transact the following business.

### **ORDINARY BUSINESS**

#### **1. ADOPTION OF FINANCIAL STATEMENTS OF THE COMPANY:**

To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended 31<sup>st</sup> March 2025 together with the Reports of the Directors and Auditors thereon.

**For and on behalf of the board of Directors of  
Greatful Mercantile Private Limited**

  
**Arulsundaram Nithya**  
**Director**  
**(DIN: - 00125357)**

Place: Erode  
Date: 28/05/2025

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 a member of the Company. The instrument of proxy, to be effective, must be lodged at the Registered Office of the Company not later than 48 hours before the time fixed for the Meeting.



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## BOARDS' REPORT

To the Members,

Your Directors are pleased to submit the Fifteenth Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31<sup>st</sup> March 2025

### 1. Financial Summary/Highlights

The Company's financial performances for the year under review along with previous year's figures are given here under:-

Particulars	Amount in Rs.	
	For the year ended	For the year ended
	31.03.2025	31.03.2024
Net Sales /Income from		
Business Operations	-	-
Other Income	-	-
Total Income	-	-
Profit before tax	(84,539)	(24,300)
Net Profit/Loss after tax	(84,539)	(24,300)
Earnings per share(Basic)	(2.92)	(0.84)
Share Capital	2,90,000	2,90,000
Reserves and Surplus	13,30,971	14,15,507
Net worth	16,20,971	17,05,507

### 2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

In FY25 There was no operation in the Company, and the Company incurred a loss of Rs. 84,539 (Previous Year loss of Rs. 24,300).

### 3. 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 STATEMENT RELATES TO AND THE DATE OF THIS 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 relates to and the date of this report.

### 4. DIVIDEND

In view of the losses, your directors have not recommended any dividend for the year ended 31<sup>st</sup> March 2025.

### 5. TRANSFER TO RESERVES

The Board of Directors have not proposed to transfer any amount to reserves.

### 6. CHANGES IN SHARE CAPITAL

There was no change in the share capital of the Company.

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## **7. CHANGE IN NATURE OF BUSINESS**

The Company continues to carry on its business for which it was incorporated.

## **8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

During the year, the Company has neither made any investments in other bodies corporate nor given any loan nor provided any guarantee/security in connection with a loan to any other body corporate or person.

## **9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

During the year, there was no related party transaction made by the Company

## **10. STATUTORY AUDITORS**

M/s. KRSG Associates, Chartered Accountants, (Firm Registration No. 007506S), were appointed as the Statutory Auditors of the Company at the 13<sup>th</sup> Annual General Meeting of the Company held on 30<sup>th</sup> September 2023 and they hold office until the conclusion of the 18<sup>th</sup> Annual General Meeting (AGM) to be held in the Year 2028 on such remuneration as may be fixed by the Board

## **11. SECRETARIAL AUDIT REPORT**

The provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

## **12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There are no qualifications, reservations or adverse remarks made by the Auditors in their report.

The provisions relating to submission of Secretarial Audit Report are not applicable to the Company and, therefore, explanations or comments on qualifications, reservations or adverse remarks or disclaimers by the Practicing Company Secretary does not arise.

## **13. REPORTING FRAUDS**

During the year under review, there have been no frauds reported by the Statutory Auditors of the Company under sub section 12 of Section 143 of the Companies Act, 2013.

## **14. DETAILS OF DIRECTORS & KMP(s)**

During the year, there was no change in the composition of the Board.

The provisions of Section 149(6) of the Companies Act, 2013 read with Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014 for appointment of Independent Directors are not applicable to the Company.

The provisions of Section 203 of the Companies Act, 2013 read with Rule 8 and 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for appointment of Key Managerial Personnel are not applicable to the Company.

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## 15. RECEIPT OF ANY COMMISSION BY MD / WTD FROM THE COMPANY OR FOR RECEIPT OF COMMISSION / REMUNERATION FROM ITS HOLDING COMPANY

Being a Private Limited Company the provisions of Section 197 of the Companies Act, 2013 are not applicable to the Company.

## 16. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. the directors had selected such accounting policies and applied them consistently and made judgments 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 loss of the Company for that period;
- c. 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;
- d. the directors had prepared the annual accounts on a going concern basis;
- e. the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- f. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## 17. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

During the year 4 (Four) meetings of the Board of Directors of the Company were convened and held on 29<sup>th</sup> May 2024, 12<sup>th</sup> August 2024, 13<sup>th</sup> November 2024 and 14<sup>th</sup> February 2025. The intervening gap between two consecutive Board Meetings was within the period prescribed under the Companies Act, 2013.

The attendance of each Director at Board Meetings held during the financial year are as follows:

Sl. No.	Name of the Directors	Number of Meetings Attended
1	Mr. P Arulsundaram	4
2	Ms. A Nithya	4

## 18. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 are not applicable to the Company.

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## **19. NOMINATION AND REMUNERATION COMMITTEE AND ITS POLICY**

The provisions of Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 are not applicable to the Company.

## **20. STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE, ITS DIRECTORS, AND THAT OF ITS COMMITTEES**

The provisions of Section 134(3)(p) of the Companies Act, 2013 read with Rule 8(4) of the Companies (Accounts) Rules, 2014 are not applicable to the Company.

## **21. HOLDING COMPANY, SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company is the wholly owned subsidiary of R P P Infra Projects Limited

Sprinkle Assets Private Limited (formerly Lunkar Finance Private Limited) is a subsidiary of the Company in terms of Section 2 87 (ii) of the Companies Act, 2013

Pursuant to Section 129 read with rule 5 of Companies (Accounts) Rules 2014, the statement prepared in form AOC – 1 is attached to this Report as Annexure I

The Company does not have any Associate Company or Joint venture

## **22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The Company has no activity relating to conservation of energy and technology absorption. During the financial year there were no foreign exchange earnings or outgo.

## **23. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

A risk management policy for the Company including identification therein of elements of risk, which in the opinion of the Board may impact the operations of the Company, is in place in the Company.

## **24. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within the purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

## **25. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS**

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

## **26. DEPOSITS**

During the year the Company has not accepted any deposits from the Public falling within the ambit of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

There were no outstanding deposits as on 31<sup>st</sup> March 2025.

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## **27. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

During the year under review there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## **28. PARTICULARS OF EMPLOYEES**

Being an unlisted Company, the details of employee remuneration as required under Section 197 (12) of the Companies Act, 2013 read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

## **29. MAINTENANCE OF COST RECORDS**

The Company does not fall under the class of companies defined under Section 148 of the Companies Act, 2013 read with Rule 3 of the Companies (Cost Records and Audit) Rules, 2014, and, therefore, maintenance of Cost Records has not been specified by the Central Government.

## **30. COMPLIANCE WITH SECRETARIAL STANDARDS**

The Company had complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

## **31. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

There were no employees in the Company. Hence, the requirement for disclosure under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 doesn't arise.

## **32. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961**

There were no employees in the Company. Hence, the Compliance with the Maternity Benefit Act, 1961 doesn't arise

## **33. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR**

During the year under review, there have been no application made by the Company or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

## **34. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF**

During the year under review, the Company has neither taken any loan from the Banks or Financial Institutions nor settled any loan and, therefore, there was no instance of onetime settlement with any Banks or Financial Institutions.

# GREATFUL MERCANTILE PRIVATE LIMITED

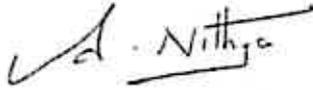
Door No 23 6<sup>th</sup> Floor Landmark Yellow Pages Building,  
New Door No 39 Dr Radha Krishnan Salai,  
Mylapore Chennai - 600004  
(CIN: U51101TN2010PTC113080)

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## 35. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the board of Directors of  
Greatful Mercantile Private Limited



Arulsundaram Nithya  
Director  
(DIN: 00125357)



Arul Sundaram Poosappan  
Director  
(DIN: 00125403)

Place: Erode  
Date: 28/05/2025

# GREATFUL MERCANTILE PRIVATE LIMITED

Door No 23 6<sup>th</sup> Floor Landmark Yellow Pages Building,  
New Door No 39 Dr Radha Krishnan Salai,  
Mylapore Chennai - 600004  
(CIN: U51101TN2010PTC113080)

## ANNEXURE - I TO THE DIRECTORS' REPORT

Form No. AOC - 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of  
Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of  
subsidiaries/associate companies/joint ventures

### Part "A": Subsidiaries

Name of the Subsidiary	Sprinkle Assets Private Limited (formerly Lunkar Finance Private Limited)
CIN/ any other registration number of subsidiary company	U68100TN1999PTC041812
Provisions pursuant to which the company has become a subsidiary	2 (87) (ii)
Reporting period for the subsidiary concerned	31.03.2025
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
Share Capital	42,14,300
Reserves & surplus	15,72,23,656
Total assets	
Total Liabilities	
Investments	-
Turnover	-
Profit before taxation	(1,41,842)
Provision for taxation	-
Profit after taxation	(1,41,842)
Proposed Dividend	-
% of shareholding	50.19%

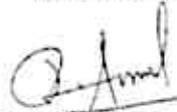
Number of subsidiaries which are yet to commence operations: Nil

Number of subsidiaries which have been liquidated or have ceased to be a subsidiary during the year: Nil

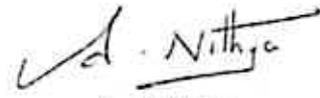
### Part "B": Associates and Joint Ventures

Company does not have any associate or joint venture.

For and on behalf of the Board of Directors of  
Greatful Mercantile Private Limited



P. Arulsundaram  
Director  
DIN 00125403



A. Nithya  
Director  
DIN 00125357

Place: Erode  
Date: 28.05.2025

# KRSG ASSOCIATES

CHARTERED ACCOUNTANTS

Sobha Meritta # 9041, Vandalur Kelambakkam Road  
Pudupakkam, Chennai - 603 103



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E-mail: krsg.ca@gmail.com

## INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF GREATFUL MERCANTILE PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

### Opinion

We have audited the accompanying standalone financial statements of **GREATFUL MERCANTILE PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) 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 Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



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## Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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, 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 and Those Charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



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## Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place 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 the 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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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.

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

## Report on Other Legal and Regulatory Requirements

1. 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.



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g) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- (i) The Company has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.
- (ii) The Company does 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.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 2.24 to the Standalone Financial Statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (iv) (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (iv) (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) No dividend has been declared or paid by the Company during the year.
- (vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the



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course of our audit we did not come across any instance of audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

Place :Chennai  
Date : 28 May 2025  
UDIN :25233150BMGYDU4692



for KRSG ASSOCIATES  
Chartered Accountants  
Firm Regn. No. 0075066

*Sujatha*

CA SUJATHA T S  
Partner  
M.no. 233150

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## ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of GREATFUL MERCANTILE PRIVATE LIMITED of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls with reference to standalone financial statements of GREATFUL MERCANTILE PRIVATE LIMITED (the "Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls with reference to standalone financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

## Meaning of Internal Financial Controls with reference to standalone financial statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Place : Chennai  
Date : 28 May 2025  
UDIN :25233150BMGYDU4692



for KRSG ASSOCIATES  
Chartered Accountants  
Firm Regn. No. 0075066

*Sujatha*

CA SUJATHA T S  
Partner  
M.no. 233150

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## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2025, we report the following:

3(i) The company is not having any Tangible and intangible asset. Therefore, the provisions of Clause (i)(a)(A) & (B) of paragraph 3 of the order are not applicable to the company.

3(ii) The Company is not having any Inventory. Therefore, the provisions of Clause (ii)(a)(b) of paragraph 3 of the order are not applicable to the company.

3(iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

3(iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

3(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

3 (vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

3(vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2025 for a period of more than 6 months from the date they became payable.

3(vii) (b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.



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3(viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

3(ix) The Company does not have any borrowings. Therefore, the provisions of Clause (ix)(a),(b),(c),(d),(e),(f) of paragraph 3 of the order are not applicable to the company

3(x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

3(x)(b) The Company has not made preferential allotment or private placement of shares during the year. Therefore, the provisions of Clause (x)(b) of paragraph 3 of the order are not applicable to the Company

3(xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

3(xi)(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

3(xi)(c) As auditor, we did not receive any whistle-blower complaint during the year.

3(xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

3(xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

3(xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appointed any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

3(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

3(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

3(xvi)(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.



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3(xvi) (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. (d) As per the information and explanations received, the group does not have any CIC as part of the group.

3(xvii) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

3(xviii) There has been no resignation of the previous statutory auditors during the year.

3(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

3(xx) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

3(xxi) This report is made on standalone financials of the company and hence this clause 3(xxi) is not applicable.

Place : Chennai  
Date : 28 May 2025  
UDIN :25233150BMGYDU4692



for KRSG ASSOCIATES  
Chartered Accountants  
Firm Regn. No. 0075065

*Sujatha*

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Partner  
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