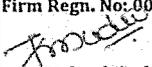
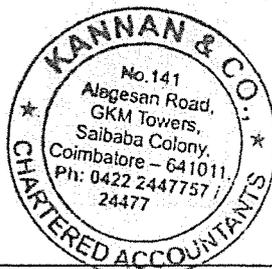


SANSKAR DEALCOM PRIVATE LIMITED

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

Balance Sheet as at 31 Mar 2022

CIN : U51101TN2010PTC112943

| Particulars | Notes | As on 31 March 2022 | As on 31 March 2021 |
|--|---|---|---------------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | | - | - |
| Capital work in progress | | - | - |
| Other Intangible assets | | - | - |
| Financial assets | | | |
| Investments | 1 | 1,765,000 | 1,765,000 |
| Long Term Loans & Advances | | - | - |
| Deferred Tax Asset | | - | - |
| Other Non-Current Assets | | - | - |
| Total Non -Current Assets | | 1,765,000 | 1,765,000 |
| Current assets | | | |
| Inventories | | - | - |
| Financial assets | | | |
| Investments | | - | - |
| Trade Receivables | | - | - |
| Cash and Cash equivalents | 2 | 224 | 224 |
| Short Term Loans & Advances | | - | - |
| Others | | - | - |
| Other Current Assets | | - | - |
| Current Tax Assets (net) | | - | - |
| Total Current Assets | | 224 | 224 |
| Total assets | | 1,765,224 | 1,765,224 |
| Equity | | | |
| Equity Share Capital | 3 | 275,000 | 275,000 |
| Other Equity | 4 | 1,404,424 | 1,369,924 |
| Total Equity | | 1,679,424 | 1,644,924 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Financial liabilities | | | |
| Borrowings | | - | - |
| Other Non-Current Financial Liabilities | | - | - |
| Provisions | | - | - |
| Total Non-current liabilities | | - | - |
| Current liabilities | | | |
| Financial Liabilities | | | |
| 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 | 11,800 | - |
| Other current financial liabilities | 6 | 74,000 | 120,300 |
| Other Current Liabilities | | - | - |
| Provisions | | - | - |
| Current Tax Liabilities (Net) | | - | - |
| Total Current liabilities | | 85,800 | 120,300 |
| Total equity and liabilities | | 1,765,224 | 1,765,224 |
| Summary of significant Information | 11 | | |
| The accompanying notes are an integral part of the financial statements. | | | |
| For KANNAN & CO Chartered Accountants Firm Regn. No: 006792S  CA N Kulandaivel Partner Membership No. 227006 Place: Coimbatore Date: 27.05.2022 |  | For and on behalf of the Board  P. ANOLSUNDARAM DIRECTOR DIN : 00125403 | |
| | |  A. NITHYA DIRECTOR DIN: 00125357 | |

UDIN : 22227006 AJ4UBR5295

SANSKAR DEALCOM PRIVATE LIMITED

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

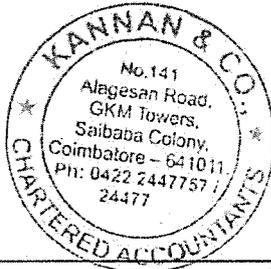
Statement of Profit and loss account for Year ended 31st March 2022

CIN : U51101TN2010PTC112943

| Particulars | Notes | Year ended 31 March 2022 | Year ended 31 March 2021 |
|--|-------|--------------------------|--------------------------|
| Income | | | |
| Revenue from operations | | - | - |
| Other income | | - | - |
| Total income | | - | - |
| Expenses | | | |
| Cost of materials consumed | | - | - |
| Direct Operating Cost | | - | - |
| Employee benefits expense | | - | - |
| Finance Cost | | - | - |
| Depreciation and amortization expense | | - | - |
| Other expenses | 7 | 22,200 | 37,500 |
| Total expense | | 22,200 | 37,500 |
| Profit/(loss) before Exceptional items and Tax | | -22,200 | -37,500 |
| Exceptional Item | | - | - |
| Profit / (Loss) Before tax | | -22,200 | -37,500 |
| Tax expense | | - | - |
| Current Tax | | - | - |
| Deferred tax | | - | - |
| Profit/(loss) for the year | | -22,200 | -37,500 |
| Other comprehensive income | | | |
| A (i) Items that will not be reclassified to profit or loss | | - | - |
| (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 | | - | - |
| Other Comprehensive Income for the period / year, net of tax | | - | - |
| Total Comprehensive Income for the period / year (Comprising Profit and Other Comprehensive Income for the period / year) | | -22,200 | -37,500 |
| Earnings per share | | | |
| Basic Rs. | 8 | -0.81 | -1.33 |
| Diluted Rs. | | -0.81 | -1.33 |
| Nominal value of Equity shares (Rs.) | | 10 | 10 |
| The accompanying notes are an integral part of the financial statements. | 11 | | |

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S

CA N Kulandalvel
Partner
Membership No. 227006
Place: Coimbatore
Date: 27.05.2022



[Signature]
P. ARJESUNDARAM
DIRECTOR
DIN : 00125403

For and on behalf of the Board

[Signature]
A.NITHYA
DIRECTOR
DIN: 00125357

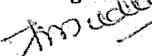
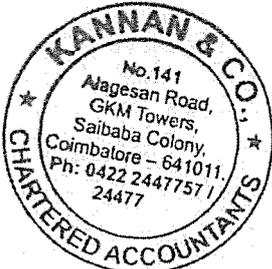
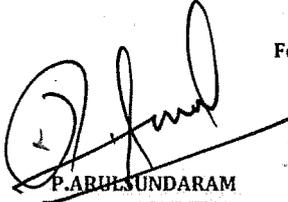
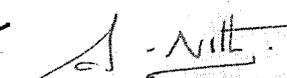
UDIN : 2222 7006A34 UBR 5295

SANSKAR DEALCOM PRIVATE LIMITED

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

Cash Flow Statement for the year ended 31st March 2022

CIN : U51101TN2010PTC112943

| Particulars | As on 31 March 2022 | As on 31 March 2021 |
|--|---|--|
| Cash Flows From Operating Activities | | |
| Profit Before Tax | -22,200 | -37,500 |
| Operating Profit Before Working Capital Changes | -22,200 | -37,500 |
| Increase / (Decrease) in Non-Current Liability | - | - |
| Increase / (Decrease) in Current Liability | - | - |
| Increase / (Decrease) in Current Liability | 22,200 | 37,500 |
| Net Increase/Decrease in Operating Assets & Liabilities | 22,200 | 37,500 |
| Net Cash Flow From Operating Activities | - | - |
| Cash Flow From Investing Activities | - | - |
| Net Cash Flow From Investing Activities | - | - |
| Cash Flow From Financing Activities | - | - |
| Net Cash Flow From Financing Activities | - | - |
| Net Increase/(Decrease) in Cash And Cash Equivalent | - | - |
| Cash and Cash Equivalents at ending of the period | 224 | 224 |
| Cash and Cash Equivalent at beginning of the period | 224 | 224 |
| Net change in Cash and Cash Equivalents | - | - |
| Notes : | | |
| Cash Flow Statement has been prepared under the indirect method as set out in the Indian Accounting Standard (IndAS) 7 "Cash Flow Statements" as specified in the Companies (Accounting Standard) Rule, 2006. | | |
| The accompanying notes are an integral part of the financial statements. | | |
| For KANNAN & CO Chartered Accountants Firm Regn. No: 0067925  CA N Kulandaivel Partner Membership No. 227006 Place: Coimbatore Date: 27.05.2022 |  | For and on behalf of the Board  P. ABULSUNDARAM DIRECTOR DIN : 00125403  A. NITHYA DIRECTOR DIN: 00125357 |

VDIN : 2227006AJYU BR5295

SANSKAR DEALCOM PRIVATE LIMITED

No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034.
Statement of Changes in Equity for the year ended 31st March 2022

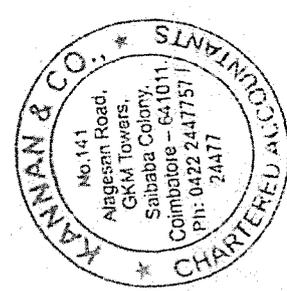
CIN : U51101TN2010PTC112943

| (a) Equity Share Capital | |
|--|---------|
| Equity shares of Rs. 10/- each issued, subscribed and fully paid | Rs |
| Issue of share capital | - |
| At 31 March 2021 | 275,000 |
| Issue of share capital | - |
| At 31 March 2022 | 275,000 |

| For the year ended 31 March 2022: | Securities Premium | Retained earnings | Total |
|---|--------------------|-------------------|-----------|
| (b) Other equity | 1,575,000 | -205,076 | 1,369,924 |
| As at 1 April 2021 | - | -22,200 | -22,200 |
| Profit / (Loss) for the year | - | 56,700 | 56,700 |
| Other Adjustment | - | - | - |
| Other comprehensive income | - | - | - |
| Total Comprehensive Income for the period | 1,575,000 | 34,500 | 34,500 |
| At 31 March 2022 | 1,575,000 | -170,576 | 1,404,424 |
| As at 1 April 2020 | 1,575,000 | -167,576 | 1,407,424 |
| Profit / (Loss) for the year | - | -37,500 | -37,500 |
| Other comprehensive income | - | - | - |
| Total Comprehensive Income for the period | - | -37,500 | -37,500 |
| At 31 March 2021 | 1,575,000 | -205,076 | 1,369,924 |

The accompanying notes are intergral part of the financial statements

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S
CA N Kulanidaiavel
Partner
Membership No. 227006
Place: Coimbatore
Date: 27.05.2022



For and on behalf of the Board
(Signature)
PARULSUNDARAM
DIRECTOR
DIN: 00125403
A.NITHYA
DIRECTOR
DIN: 00125357

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : US1101TN2010PTC112943

Note.11 - Summary of Significant Information

A Corporate Information

Sanskar Dealcom Private Limited is a private limited company domiciled and incorporated in India having its registered office at No. 42, Third Floor, Kodambakkam High Road, Nungambakkam, Chennai - 600034. The Company is engaged in the business of Other Non-specialised wholesale trade.

B Significant Accounting Policies

1 Statement of Compliance with Ind AS

The Financial Statements comprising Balance Sheet, Statement of Profit and Loss, Statement of Changes in Equity, Statement of Cash Flow together with notes for the year ended March 31, 2022, have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

2 Basis of Preparation

The Financial Statements comprising Balance Sheet, Statement of Profit and Loss, Statement of Changes in Equity, Statement of Cash Flow together with notes for the year ended March 31, 2022, have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

The Financial Statements have been prepared on the historical cost convention on accrual basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

As the operating cycle cannot be identified in normal course due to the special nature of industry, the same has been assumed to have duration of 12 months. Accordingly, all assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in Division II of Schedule III to the Companies Act, 2013.

An asset is classified as current if:

- it is expected to be realised or sold or consumed in the Company's normal operating cycle;
- it is held primarily for the purpose of trading;
- it is expected to be realised within twelve months after the reporting period; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current if:

- it is expected to be settled in normal operating cycle;
- it is held primarily for the purpose of trading;
- it is expected to be settled within twelve months after the reporting period;
- it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

3 Functional and Presentation Currency

Items included in financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). Indian rupee is the functional currency of the Company.

The Financial Statements are presented in Indian Rupees which is company's presentation currency. All financial information presented in Indian Rupees has been rounded to two decimals except where otherwise indicated.

4 Financial Instruments

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost using the effective interest method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

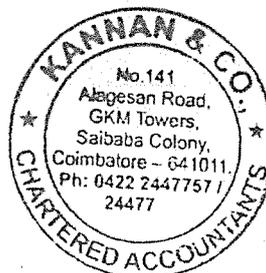
Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition.

Impairment of financial assets

The Company assesses at each balance sheet date whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes lifetime expected losses for trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to 12 month expected credit losses or at an amount equal to lifetime expected losses, if the credit risk on the financial asset has increased significantly since initial recognition.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.



5 Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of financial statements, income and expenses during the period. Contingencies are recorded, when it is probable that a liability will be incurred and the amount can be reasonably estimated. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods which are affected.

6 Provisions, Contingent assets & Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

7 Revenue Recognition

The Company is in the business of wholesale trade on fee or contract basis. Revenue from the trade is recognized on accrual basis.

8 Income taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are recognized in Profit or Loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates and laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which, those deductible temporary differences can be utilized.

Deferred tax asset is recognized for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and adjusted to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities

9 Earnings per share

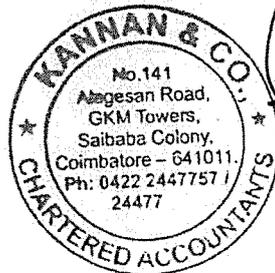
Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

10 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows are segregated into operating, investing and financing activities.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 006792S

Kannan
CA N Kulandaivel
Partner
Membership No. 227006
Place: Coimbatore
Date: 27.05.2022



For and on behalf of the Board

P. Arul Sundaram
P. ARULSUNDARAM
DIRECTOR
DIN : 00125403

Anithya
ANITHYA
DIRECTOR
DIN: 00125357

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN: U51101TN2010PTC112943

| Note 1: Investments | As at Mar 31, 2022 | As at Mar 31, 2021 |
|--|-----------------------|-----------------------|
| Investments in Equity Instruments | | |
| Unquoted | | |
| Investment in Subsidiaries | | |
| Investment's carried at cost | | |
| Lunkar Finance Private Limited | 1,765,000 | 1,765,000 |
| 2,09,930 equity shares of Rs.10 each fully paid up | | |
| Total | 1,765,000 | 1,765,000 |

| Note 2: Cash and cash equivalent | As at Mar 31, 2022 | As at Mar 31, 2021 |
|----------------------------------|-----------------------|-----------------------|
| Balances with banks | - | - |
| Cash on hand | 224 | 224 |
| Total | 224 | 224 |

| Note 3: Share Capital | Equity Shares | |
|--|-----------------------|-----------------------|
| | As at Mar 31, 2022 | As at Mar 31, 2021 |
| Authorised Share Capital (30,000 Equity Shares of Rs.10 each) | 300,000 | 300,000 |
| Issued, Subscribed and Paid up (27,500 Equity Shares of Rs.10 each) | 275,000 | 275,000 |

| Particulars | As at Mar 31, 2022 | | As at Mar 31, 2021 | |
|--|--------------------|---------|--------------------|---------|
| | No. Of Shares | Amount | No. Of Shares | Amount |
| Reconciliation of No. of shares | | | | |
| Outstanding at the beginning of the year | 27,500 | 275,000 | 27,500 | 275,000 |
| Add: Shares issued during the year | - | - | - | - |
| Outstanding at the end of the year | 27,500 | 275,000 | 27,500 | 275,000 |

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

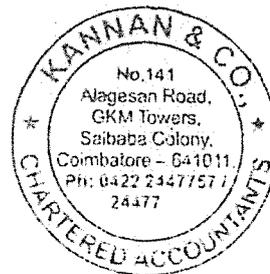
| Name of Shareholder | As at Mar 31, 2022 | | As at Mar 31, 2021 | |
|--|-----------------------|------|-----------------------|------|
| | No of shares | % | No of shares | % |
| Share Capital - RPP Infra Projects Ltd., | 27,500 | 100% | 27,500 | 100% |

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

| Name of Shareholder | As at Mar 31, 2022 | | As at Mar 31, 2021 | |
|--|-----------------------|------|-----------------------|------|
| | No of shares | % | No of shares | % |
| Share Capital - RPP Infra Projects Ltd., | 27,500 | 100% | 27,500 | 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., | 27500 | 100% | - |



| Note 4: Other Equity | As at Mar 31, 2022 | As at Mar 31, 2021 |
|-----------------------------------|-----------------------|-----------------------|
| Securities premium account | | |
| Opening balance | 15,75,000 | 15,75,000 |
| Additions during the year | - | - |
| Closing balance | 15,75,000 | 15,75,000 |
| Retained Earnings | | |
| Opening balance | -2,05,076 | -1,67,576 |
| Other Adjustments | 56,700 | |
| Additions during the year | -22,200 | -37,500 |
| Closing balance | -1,70,576 | -2,05,076 |
| | 14,04,424 | 13,69,924 |

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.

| Note 5: Trade payables | As at Mar 31, 2022 | As at Mar 31, 2021 |
|--|-----------------------|-----------------------|
| (a) total outstanding dues of micro enterprises & small enterprises | | |
| (b) total outstanding dues of creditors other than micro enterprises & small enterprises | 11,800 | - |
| Total | 11,800 | - |

Trade Payables aging schedule

(Amount in Rs.)

| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|-------------|--|-----------|-----------|-------------------|--------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | |
| (i) MSME | | | | | - |
| (ii) Others | 11,800 | | | | 11,800 |

| Note 6: Other current financial liabilities | As at Mar 31, 2022 | As at Mar 31, 2021 |
|---|-----------------------|-----------------------|
| Other Payables | - | 26,000 |
| Expense Payable | 74,000 | 94,300 |
| Total | 74,000 | 1,20,300 |

| Note 7: Other Expenses | As at Mar 31, 2022 | As at Mar 31, 2021 |
|------------------------|-----------------------|-----------------------|
| Audit Fees | 13,600 | 20,000 |
| Professional Charges | 8,000 | 17,500 |
| Secretarial Expenses | 600 | - |
| Bank Charges | - | - |
| | 22,200 | 37,500 |



SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

| Note 8: Earnings per share | As at 31 March 2022 | As at 31 March 2021 |
|--|------------------------|------------------------|
| Earnings per Share | | |
| Profit / (Loss) attributable to equity share holders | -22,200 | -36,696 |
| No. Of equity shares (Existing) | 27,500 | 27,500 |
| Basic/Diluted EPS | -0.81 | -1.33 |
| Nominal Value of equity shares | 10.00 | 10.00 |

Note 9: Related party transactions

Name of the Related Party and Nature of Relationship:

| Name of the Related Party | Nature of Relationship |
|--------------------------------|--------------------------|
| RPP Infra Projects Ltd | Holding Company |
| A. Nithya | Key Management Personnel |
| P. Arulsundaram | Key Management Personnel |
| Lunkar Finance Private Limited | Subsidiary Company |

Transaction and Balance with Related Parties**Transactions**

| Particulars | As at | As at |
|---------------------------------------|---------------|---------------|
| | 31 March 2022 | 31 March 2021 |
| Other Payables RPP Infra Projects Ltd | 20400 | 17500 |

Balances

| Particulars | As at | As at |
|--|---------------|---------------|
| | 31 March 2022 | 31 March 2021 |
| Other Payables RPP Infra Projects Ltd | 62,200 | 41,800 |
| Investment in Subsidiary- Lunkar Finance Pvt Ltd | 1,765,000 | 1,765,000 |

Note 10: Net Debt Reconciliation

As company has no debts, no such reconciliation has been provided

