

SANSKAR DEALCOM PRIVATE LIMITED

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

Balance Sheet as at 31 Mar 2024

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Particulars	Notes	As on 31 March 2024	As on 31 March 2023
Assets			
Non-current assets			
Property, plant and equipment		-	-
Capital work in progress		-	-
Other Intangible assets		-	-
Financial assets			
Investments	1	17,650	17,650
Long Term Loans & Advances		-	-
Deferred Tax Asset		-	-
Other Non-Current Assets		-	-
Total Non -Current Assets		17,650	17,650
Current assets			
Inventories		-	-
Financial assets			
Investments		-	-
Trade Receivables		-	-
Cash and Cash equivalents	2	2	2
Short Term Loans & Advances		-	-
Others		-	-
Other Current Assets		-	-
Current Tax Assets (net)		-	-
Total Current Assets		2	2
Total assets		17,652	17,652
Equity			
Equity Share Capital	3	2,750	2,750
Other Equity	4	13,728	13,896
Total Equity		16,478	16,646
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	-	-
Other current financial liabilities	6	1,174	1,006
Other Current Liabilities		-	-
Provisions		-	-
Current Tax Liabilities (Net)		-	-
Total Current liabilities		1,174	1,006
Total equity and liabilities		17,652	17,652

Summary of significant Information

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

For KRSG Associates
Chartered Accountants
Firm Regn. No: 007506S

Sujatha
CA Sujatha TS
Partner

Membership No. 233150
Place: Chennai

Date: 29-05-2024



For and on behalf of the Board

P. Arulsundaram
P. ARULSUNDARAM
DIRECTOR
DIN : 00125403

A. Nithya
A. NITHYA
DIRECTOR
DIN: 00125357

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 2024

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Particulars	Notes	Year ended 31 March 2024	Year ended 31 March 2023
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	168	148
Total expense		168	148
Profit/(loss) before Exceptional items and Tax		-168	-148
Exceptional Item			
Profit / (Loss) Before tax		-168	-148
Tax expense			
Current Tax		-	-
Deferred tax		-	-
Profit/(loss) for the year		-168	-148
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)		-168	-148
Earnings per share			
Basic Rs.	8	-0.01	-0.01
Diluted Rs.		-0.01	-0.01
Nominal value of Equity shares (Rs.)		10	10

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

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For KRSG Associates
Chartered Accountants
Firm Regn. No: 007506SGA Sujatha T S
Partner
Membership No. 233 150
Place: Chennai
Date: 29-05-2024

For and on behalf of the Board

PARULSUNDARAM
DIRECTOR
DIN : 00125403
A.NITHYA
DIRECTOR
DIN: 00125357

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

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Particulars	As on 31 March 2024	As on 31 March 2023
Cash Flows From Operating Activities		
Profit Before Tax	-168	-148
Operating Profit Before Working Capital Changes	-168	-148
Increase / (Decrease) in Non-Current Liability	-	
Increase / (Decrease) in Current Liability	-	
Increase / (Decrease) in Current Liability	168	148
Net Increase/Decrease in Operating Assets & Liabilities	168	148
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	2	2
Cash and Cash Equivalent at beginning of the period	2	2
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 KRSG Associates

Chartered Accountants

Firm Regn. No: 0075068



CA Sujatha T S

Partner

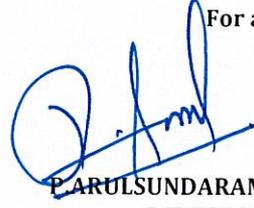
Membership No. 233150

Place: Chennai

Date:29-05-2024



For and on behalf of the Board

P. ARULSUNDARAM
DIRECTOR
DIN :00125403A. NITHYA
DIRECTOR
DIN: 00125357

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 2024

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

(a) Equity Share Capital	
Equity shares of Rs. 10/- each issued, subscribed and fully paid	
	Rs
At 31 March 2022	2,750
Issue of share capital	-
At 31 March 2023	2,750
Issue of share capital	-
At 31 March 2024	2,750

For the year ended 31 March 2024:		
(b) Other equity	Securities Premium	Retained earnings
As at 1 April 2023	15,750	-1,854
Profit / (Loss) for the year	-	-168
Other Adjustment		
Other comprehensive income	-	-
Total Comprehensive Income for the period	-	-168
At 31 March 2024	15,750	-2,022
As at 1 April 2022	15,750	-1,706
Profit / (Loss) for the year		-148
Other Adjustment		-
Other comprehensive income	-	-
Total Comprehensive Income for the period	-	-148
At 31 March 2023	15,750	-1,854

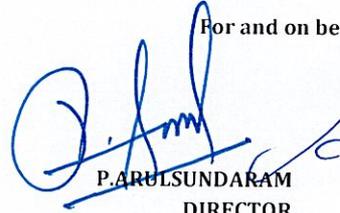
The accompanying notes are intergral part of the financial statements

For KRSG Associates
Chartered Accountants
Firm Regn. No: 007506S

CA Sujatha T S
Partner
Membership No. 233150
Place: Chennai
Date:29-05-2024



For and on be


P. ARULSUNDARAM
DIRECTOR
DIN :00125403

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Note 1: Investments	As at Mar 31, 2024	As at Mar 31, 2023
Investments in Equity Instruments		
Unquoted		
Investment in Subsidiaries		
<i>Investment's carried at cost</i>		
Lunkar Finance Private Limited	17,650	17,650
2,09,930 equity shares of Rs 10 each fully paid up		
Total	17,650	17,650

Note 2: Cash and cash equivalent	As at Mar 31, 2024	As at Mar 31, 2023
Balances with banks	-	-
Cash on hand	2	2
Total	2	2

Note 3: Share Capital	Equity Shares	
	As at Mar 31, 2024	As at Mar 31, 2023
Authorised Share Capital (30,000 Equity Shares of Rs.10 each)	3,000	3,000
Issued, Subscribed and Paid up (27,500 Equity Shares of Rs.10 each)	2,750	2,750

Particulars	As at Mar 31, 2024		As at Mar 31, 2023	
	No. Of Shares	Amount	No. Of Shares	Amount
Reconciliation of No. of shares				
Outstanding at the beginning of the year	27,500	2,750	27,500	2,750
Add: Shares issued during the year	-	-	-	-
Outstanding at the end of the year	27,500	2,750	27,500	2,750

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, 2024		As at Mar 31, 2023	
	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, 2024		As at Mar 31, 2023	
	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%	-

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Note 4: Other Equity	As at Mar 31, 2024	As at Mar 31, 2023
Securities premium account		
Opening balance	15,750	15,750
Additions during the year	-	-
Closing balance	15,750	15,750
Retained Earnings		
Opening balance	-1,854	-1,706
Other Adjustments	-	-
Additions during the year	-168	-148
Closing balance	-2,022	-1,854
	13,728	13,896

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, 2024	As at Mar 31, 2023
(a) total outstanding dues of micro enterprises & small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	-	-
Total	-	-

Note 6: Other current financial liabilities	As at Mar 31, 2024	As at Mar 31, 2023
Other Payables	938	770
Expense Payable	236	236
Total	1,174	1,006

Note 7: Other Expenses	As at Mar 31, 2024	As at Mar 31, 2023
Audit Fees	118	118
Professional Charges	-	-
Secretarial Expenses	50	30
Bank Charges	-	-
	168	148

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Note 8: Earnings per share	As at 31 March 2024	As at 31 March 2023
Earnings per Share		
Profit / (Loss) attributable to equity share holders	-168	-148
No. Of equity shares (Existing)	27,500	27,500
Basic/Diluted EPS	-0.01	-0.01
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 2024	31 March 2023
Other Payables RPP Infra Projects Ltd	168	148

Balances

Particulars	As at	As at
	31 March 2023	31 March 2022
Other Payables RPP Infra Projects Ltd	938	770
Investment in Subsidiary- Lunkar Finance Pvt Ltd	17,650	17,650

Note 10: Taxes on Income

The company does not have taxable income. Hence, disclosure relating to Ind AS 12 Income taxes is not applicable.

Note 11: Employee Benefit expenses

The company does not have any employees. Hence, disclosure relating to Ind AS 19 employee benefits is not applicable.

Note 12: Capital commitments and Contingent liabilities

The company does not have any capital commitments as on 31.03.2024. The company does not have any contingent liabilities as on 31.03.2024.

Note 13: Segment Reporting

The company has only one reporting segments. Hence disclosure under Ind AS 108 segment reporting is not applicable.

Note 14 : Details of dues to Micro and Small Enterprises as defined under MSMED Act, 2006

There are no overdue amounts payable to Micro, Small and Medium Enterprises as defined under the Micro, Small and Medium Enterprises Development

Note 15: Effect of foreign currency transactions

The company does not have any transaction in foreign currency. Hence, disclosure under Ind AS 21 effects of foreign currency transactions is not applicable.

Note 16 : Corporate Social Responsibility

The company is not required incur expenditure towards corporate social responsibility

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

Note 17 : Financial Instruments Disclosure**17.1 Capital management**

The Company's objective when managing capital is to:

- (i) Safeguard its ability to continue as going concern so that the Company is able to provide maximum return to stakeholders and benefits for other stakeholders; and
- (ii) Maintain an optimal capital structure to reduce the cost of capital.
- (iii) The company maintains its financial framework to support the pursuit of value growth for shareholders, while ensuring a secure financial base. In order to maintain or adjust the capital structure, the Company may return capital to shareholders, issue new shares or sell assets to reduce debt. The capital structure of the Company comprises of equity share capital, retained earnings and other equity attributable to equity holders.. The Company is not subject to any externally imposed capital requirements.

17.2 Gearing ratio

The company does not have any debts as on 31.03.2024

17.3 Categories of Financial Instruments

Particulars	As at 31 Mar 2024	As at 31 Mar 2023
Financial Assets		
Measured at fair value through profit or loss (FVTPL) (mandatorily measured)		
(a) Investment	17,650	17,650
Measured at Amortised cost		
(b) Cash and Cash equivalents	2	2
Financial Liabilities		
Measured at amortised cost		
(a) Trade payables	-	-

17.4 Financial Risk Management Objectives

In course of its business, the Company is exposed to certain financial risks that could have significant influence on the Company's business and operational / financial performance. These include market risk (including currency risk and interest rate risk), credit risk and liquidity risk.

The Management reviews and approves risk Management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimise potential adverse effects and achieve greater predictability to earnings.

In line with the overall risk management framework and policies, the treasury function provides services to the business, monitors and manages through an analysis of the exposures by degree and magnitude of risks

17.4.1 Market Risk

Market risk is the risk or uncertainty arising from possible market price movements and their impact on the future performance of a business. The major components of market risk are foreign currency exchange risk and interest rate risk.

44.4.1.1 Foreign Currency Risk Management

The company has overseas subsidiaries which are however are not material subsidiaries. Net amount payable / receivable are not hedge and company is hopeful of recovering the same in ensuing financial year. There are no other foreign currency risk exposure to the Company.

44.4.1.2. Interest rate risk.

The Company is not exposed to interest rate risk because of borrowal of funds at fixed interest rates. The company's exposure to interest rate on borrowings are detailed in note 19.

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

17.4.2 Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. The customer profile consists of around 70-80% from Govt. Sectors

The company's exposure to credit risk for trade and other receivables by type of counterparty are as follows

Particulars	Percentage to Total Trade receivables	
	As at 31 Mar 2024	As at 31 Mar 2023
Govt companies	0.00%	0.00%
Others	0.00%	0.00%

17.4.3 Liquidity Risk

The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The Company manages liquidity risk by maintaining sufficient cash and cash equivalents including bank deposits and availability of funding through an adequate amount of committed credit facilities to meet the obligations when due. Management monitors rolling forecasts of liquidity position and cash and cash equivalents on the basis of expected cash flows. In addition, liquidity management also involves projecting cash flows considering level of liquid assets necessary to meet obligations by matching the maturity profiles of financial assets & liabilities and monitoring balance sheet liquidity ratios.

(Crore)

Contractual maturity of financial liabilities:			
As at March 31, 2024	Due - within 1 year	Due - More than 1 year	Total
Trade Payables	0.00	0.00	0.00
Total	0.00	0.00	0.00
As at March 31, 2023	Due - within 1 year	Due - More than 1 year	Total
Trade Payables	0.00	0.00	0.00
Total	0.00	0.00	0.00

(All Amounts are rounded off into Rupees in Hundreds, unless otherwise specifically stated)

NOTE 18 - RATIOS

Ratio	Numerator	Denominator	Current Period	Previous Period	% variance	Reason for variance (+/- >25%)
Current Ratio	Current Assets	Current Liabilities	0.00	0.00	-14.31%	-
Debt -equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	-
Debt Service Coverage Ratio	Earnings available for debt service = <i>Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of fixed assets etc.</i>	Debt Service = Interest & Lease Payments + Principal Repayments ¹	NA	NA	NA	-
Return On Equity (%)	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	NA	NA	NA	-
Inventory Turnover Ratio	Cost of goods sold OR Sales	Average Inventory = (Opening + Closing balance/2)	NA	NA	NA	-
Trade Receivables Turnover	Net Credit Sales = <i>Gross credit sales - Sales return</i>	Average Accounts Receivable = (Opening + Closing balance/2)	NA	NA	NA	-
Trade Payables Turnover	Net Credit Purchases = <i>Gross credit purchases - Purchase return</i>	Average Trade Payables	NA	NA	NA	-
Net Capital Turnover Ratio	Net Sales = <i>Total sales - Sales returns</i>	Working Capital = <i>Current assets - Current liabilities</i>	NA	NA	NA	-

Net Profit Ratio	Net Profit = <i>Net profit shall be after tax</i>	Net Sales = <i>Total sales - Sales returns</i>	NA	NA	NA	-
Return On Capital Employed	Earnings before interest & taxes	Capital Employed = <i>Tangible Net Worth + Total Debt + Deferred Tax Liability</i>	NA	NA	NA	-
Return On Investment ⁴	$\frac{\{MV(T1)-MV(T0)-\text{Sum}[C(t)]\}}{\text{where,}} \\ T1 = \text{End of time period} \\ T0 = \text{Beginning of time period} \\ t = \text{Specific date falling between T1 and T0} \\ MV(T1) = \text{Market Value at T1} \\ MV(T0) = \text{Market Value at T0} \\ C(t) = \text{Cash inflow, cash outflow on specific date} \\ W(t) = \text{Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as } [T1 - t] / T1$	$\frac{\{MV(T0)+\text{Sum}[W(t)*C(t)]\}}{\text{where,}} \\ T1 = \text{End of time period} \\ T0 = \text{Beginning of time period} \\ t = \text{Specific date falling between T1 and T0} \\ MV(T1) = \text{Market Value at T1} \\ MV(T0) = \text{Market Value at T0} \\ C(t) = \text{Cash inflow, cash outflow on specific date} \\ W(t) = \text{Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as } [T1 - t] / T1$	NA	NA	NA	-

1. Interest expense + Principal repayments made during the period for Long term borrowings
2. Irrelevant to nature of business of the company, as the company falls under service sector.
3. Here, total debt consists of Long Term Borrowings alone.
4. Return received on Investment is immaterial as majority of investments are made in Subsidiaries and the rest are made in unquoted shares, from which we haven't received material return either in the form of dividend or appreciation in value.

NOTE 19

No funds 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(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

NOTE 20 : ADDITIONAL DISCLOSURES UNDER SCHEDULE III DIVISION II

- a) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- b) The Company has not been declared as a willful defaulter by any bank or financial institution or government or any government authority
- c) As per the information available with the Company, the Company has no transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- d) There has been no charges or satisfaction yet to be registered with ROC beyond the statutory period.
- e) Company has not traded or invested in Crypto currency or Virtual Currency during the financial year ended March 31, 2024.

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

Note.21 - Summary of Material 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. It is wholly owned subsidiary of RPP Infra Projects Limited.

B Material 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, 2024, 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, 2024, 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:

- (a) it is expected to be realised or sold or consumed in the Company's normal operating cycle;
- (b) it is held primarily for the purpose of trading;
- (c) it is expected to be realised within twelve months after the reporting period; or
- (d) 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:

- (a) it is expected to be settled in normal operating cycle;
- (b) it is held primarily for the purpose of trading;
- (c) it is expected to be settled within twelve months after the reporting period;
- (d) 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.

SANSKAR DEALCOM PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U51101TN2010PTC112943

Note.21 - Summary of Material Information**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 recognised in Profit or Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised 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 recognised 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 KRSG Associates
Chartered Accountants
Firm Regn. No: 007506S

Sujatha
CA Sujatha T S
Partner
Membership No. 233150
Place: Chennai
Date: 29-05-2024



P. Arulsundaram
P. ARULSUNDARAM
DIRECTOR
DIN : 00125403

For and on behalf of the Board

A. Nithya
A. NITHYA
DIRECTOR
DIN: 00125357