



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/s. SANSKAR DEALCOM PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **M/s. Sanskar Dealcom Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2017 and the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial



statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2017, and its profit/loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the 'Annexure A', a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143 (3) of the Act, 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 and the Statement of Profit and Loss 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - 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, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.



- ii. The Company did 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. We report, the company provided disclosure as per G.S.R. 308(E) dt. 31.03.2017.

For VMR & Associates
Chartered Accountants

(Firm's Registration No. 013625S)

T.S.RAJARAMAN
Partner

(Membership No. 225809)

Place: Chennai

Date: 22.04.2017 T.S.RAJA RAMAN, B.Com., FCA, CISA,
Partner, VMR & ASSOCIATES,
Chartered Accountants
Salem-636 001. Mob:98843 61131



ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31st March 2017, we report that:

1. The company has no Fixed Assets and therefore Paragraph 3(1a), 3(1b) and 3(1c) of CARO is not applicable to this company.
2. The Company has no Inventory hence Paragraph 3(2) of CARO is not applicable to this company.
3. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act during the year. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the company has not granted any loans, made investments, provide guarantees or securities as per the provisions of section 185 and 186 of the Companies Act, 2013 during the year under review.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. We have broadly reviewed the books of account maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records u/s 148 of the Act, and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
7. a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31st, 2017 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.



8. Based on our audit procedures, we are of the opinion that the company has not defaulted in repayment of dues to its bank, financial institution, and Government or Debenture holders.
9. The Company did not raise any money by way of initial public offer or further public offer (Including debt instruments). In our opinion, the term loans have been applied for the purposes for which they were raised.
10. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
11. The Managerial Remuneration in accordance with the requisite approvals mandated by Sec. 197 read with Schedule V to the Act is not applicable to the Company.
12. The Company is not a Nidhi Company. Therefore clause 3(12) of the Order is not applicable.
13. In our opinion, the Company has not entered into any Related Party Transactions within the meaning of Section 188 of the Act during the year. Para 3(13) of the order is therefore not applicable to the Company.
14. The Company has not made any preferential allotment / private placement of shares during the year and therefore this clause is not applicable to the Company.
15. The Company has not entered into any non-cash transactions with directors / persons connected with him as stipulated u/s. 192 of the Act. Clause 3(15) of the Order is therefore not applicable to the Company.
16. In our opinion, the Company is not required to be registered u/s 45-IA of the Reserve Bank of India Act, 1934.

For VMR & Associates
Chartered Accountants

(Firm's Registration No. 013625S)

T.S.RAJARAMAN

Partner

(Membership No. 225809)

Place: Chennai

Date: 22.04.2017

T. S. RAJA RAMAN, B.Com., FCA., CISA.,
Partner, VMR & ASSOCIATES,
Chartered Accountants
Salem-636 001. Mob:98843 61131



ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/s. Sanskar Dealcom Private Limited** as of March 31, 2017 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 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. 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

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 over financial reporting 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 system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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.



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 system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 over financial reporting 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 authorisations 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 over Financial Reporting

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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, 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.

For VMR & Associates
Chartered Accountants

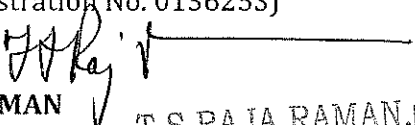
(Firm's Registration No. 013625S)

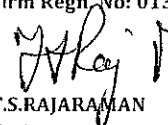
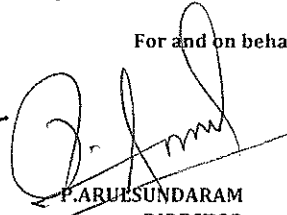
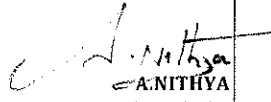
T.S.RAJARAMAN
Partner

(Membership No. 225809)

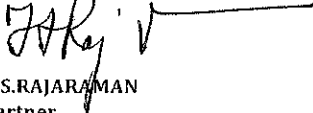
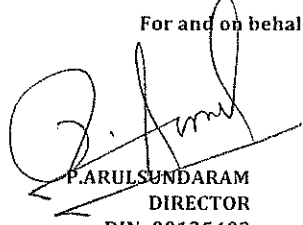

Place: Chennai

Date: 22.04.2017


T.S.RAJA RAMAN, B.Com., FCA., CISA.,
Partner, VMR & ASSOCIATES,
Chartered Accountants
Salem-636 001. Mob: 98843 61131

SANSKAR DEALCOM PRIVATE LIMITED			
No. 42, THIRD FLOOR, KODAMBAKKAM HIGH ROAD, NUNGAMBAKKAM, CHENNAI - 600034.			
CIN : U51101TN2010PTC112943			
BALANCE SHEET AS AT 31ST MARCH 2017			
Particulars	Note	Current Year 31.03.2017	Previous Year 31.03.2016
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	2	275,000	275,000
(b) Reserves and Surplus	3	1,534,041	1,535,056
(c) Money received against share warrants		-	-
Share application money pending allotment			
		-	-
Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	4	31,950	27,350
(d) Short-term provisions	5	-	-
TOTAL		1,840,991	1,837,406
ASSETS			
Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
(b) Non-current investments	6	1,765,000	1,765,000
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets	7	-	-
Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	8	-	-
(d) Cash and cash equivalents	9	75,991	72,406
(e) Short-term loans and advances		-	-
(f) Other current assets	10	-	-
Total		1,840,991	1,837,406
Significant Accounting policies 1			
The Notes referred to above form an integral part of the accounts and should be read in conjunction therewith.			
This is the Balance Sheet referred to in our report of even date.			
For VMR Associates Chartered Accountants Firm Regn. No: 0136255		For and on behalf of the Board	
			
T.S. RAJARAMAN Partner Membership No. 225809 Place: Chennai Date: 22.04.2017		P. ARULSUNDARAM DIRECTOR DIN :00125403	
			
		A. NITHYA DIRECTOR DIN: 00125357	

T.S. RAJA RAMAN, B.Com., FCA., CISA.,
Partner, VMR & ASSOCIATES,
Chartered Accountants
Chennai-636 001. Mob:98843 61131

SANSKAR DEALCOM PRIVATE LIMITED			
No. 42, THIRD FLOOR, KODAMBAKKAM HIGH ROAD, NUNGAMBAKKAM, CHENNAI - 600034.			
CIN : U51101TN2010PTC112943			
PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2017			
Particulars	Note	Current Year 31.03.2017	Previous Year 31.03.2016
Revenue from operations	11	-	-
Other Income	12	52,500	-
Total Revenue		52,500	-
Expenses:			
Cost of materials consumed		-	-
Purchases of stock-in-trade	13	-	-
Changes in inventories of finished	14	-	-
Employee benefit expense		-	-
Other expenses	15	53,516	14,178
Finance costs		-	-
Depreciation and amortization expense		-	-
Total Expenses		53,516	14,178
Profit / (Loss) before exceptional		(1,016)	(14,178)
Exceptional Items		-	-
Profit / (Loss) before extraordinary items and tax		(1,016)	(14,178)
Extraordinary Items		-	-
Profit / (Loss) before tax		(1,016)	(14,178)
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Prior year Taxes		-	-
Profit/(Loss) for the period from Continuing Operations		(1,016)	(14,178)
Profit / (Loss) from discontinuing operations		-	-
Profit / (Loss) for the year		(1,016)	(14,178)
Earning per equity share:			
(1) Basic	16	(0.04)	(0.49)
(2) Diluted		(0.04)	(0.49)
The Notes referred to above form an integral part of the accounts and should be read in conjunction therewith. This is the Profit & Loss Statement referred to in our report of even date.			
For VMR Associates Chartered Accountants Firm Regn. No: 0136255		For and on behalf of the Board	
			
T.S. RAJARAMAN Partner Membership No. 225809 Place: Chennai Date: 22.04.2017		P. ARULSUNDARAM DIRECTOR DIN : 00125403	
			
		A. NITHYA DIRECTOR DIN: 00125357	

T.S. RAJA RAMAN, B.Com., FCA., CISA.,
Partner, VMR & ASSOCIATES,
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SANSKAR DEALCOM PRIVATE LIMITED
Notes forming part of the Financial Statements

Note: 1 - Significant Accounting Policies

- a. Basis of Preparation of Financial Statements: The financial statements have been prepared on the historical cost convention, on an accrual basis and comply in all material respect with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and all the relevant provisions of the Act.
- b. Method of Accounting : The Company follows mercantile system of accounting and recognises income and expenditure on accrual basis.
- c. Use of Estimates : The preparation of the financial statements in conformity with the GAAP requires that the Management makes estimates and assumptions, which affect the reported amounts of assets and liabilities, disclosure of contingent liabilities, as at the date of the financial statements, and the reported amounts of revenue and expenses during the year under report. Contingencies are recorded, when it is probable that a liability will be incurred and the amount can be reasonably estimated. Actual results could differ from those estimates.
- d. Revenue Recognition : The Company recognises income on accrual basis.
- e. Taxes : Provision for income tax is made on the basis of taxable income for the current accounting year, in accordance with the provisions of the Income Tax Act, 1961.
- f. Deferred Tax resulting from timing differences of material amounts between Book Profits and Tax Profits is accounted for at the applicable rate of Tax to the extent the timing differences are expected to crystallise, in case of Deferred Tax Liabilities with reasonable certainty and in case of Deferred Tax Assets with virtual certainty that there would be adequate future taxable income against which Deferred Tax Assets can be realised.
- g. Earnings per share : In determining earnings per share, the Company considers the net profit after tax and includes the post tax effect of extra-ordinary / exceptional item, if any. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period.
- h. Provisions, Contingent Liabilities and Contingent Assets: Provisions are made for present obligations arising out of past events, which are likely to result in an outflow of resources embodying economic benefits at an amount, which can be reliably estimated. Items not classified as provisions as envisaged above are treated as contingent liabilities, which are disclosed by way of a note and are not provided for in the books of accounts.
- i. Investments: Investments that are readily realizable and intended to be held for not more than a year, are classified as Current Investments. All other investments are classified as Long term investments. Current investments are stated at lower of cost or market value on individual investment basis. Long term investments are stated at cost, unless there is other than temporary decline in value thereof, in which case, adequate provision is made against such diminution in the value of investments.
- j. Current / Non-current: All assets and liabilities are presented as Current or Non-current as per the Company's normal operating cycle and other criteria set out in the Revised Schedule VI of the Companies Act, 1956. The Company has considered its operating cycle as 12 months for the purpose of Current / Non-current classification of assets and liabilities.
- k. Stock in Trade: The securities acquired with the intention of short-term holding and trading positions are considered as stock – in – trade and disclosed as Inventories under Current assets. The securities held as stock – in – trade are valued at cost or net realisable value whichever is lower.

SANSKAR DEALCOM PRIVATE LIMITED
Notes forming part of the Financial Statements

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 2		
Share Capital		
(a) Authorised		
30,000 Equity Shares of Rs. 10/- each	300,000	300,000
	300,000	300,000
(b) Issued, Subscribed and Fully Paid up		
27,500 Equity Shares of Rs. 10/- each	275,000	275,000
	275,000	275,000

Note: 2.1

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.

Note: 2.2

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

Name of Shareholder	31-Mar-16		31-Mar-15	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Share Capital - RPP Infra Projects Ltd	27,500	100.00%	27,500	100.00%
Share Capital - P.Aruksundaram	-	0.00%	-	0.00%
Share Capital - A.Nithya	-	0.00%	-	0.00%

Note: 2.3

Bonus Shares/Buy Back/Shares for consideration other than Cash issued during past five years

(a) Aggregate number and class of shares allotted as fully paid up pursuant to contracts without payment being received in cash

(b) Aggregate number and class of shares bought back

(c) Aggregate number and class of shares allotted as fully paid by way of Bonus Shares

Note: 2.4

Reconciliation of the number of shares and share capital				
Description	31-Mar-16		31-Mar-15	
	No. of Shares	Value	No. of Shares	Value
Issued, subscribed and fully paid up	27,500	275,000	27,500	275,000
Add: Shares issued during the year	-	-	-	-
Issued, subscribed and fully paid up	27,500	275,000	27,500	275,000

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 3		
Reserves & Surplus		
Securities Premium Account		
Opening Balance	1,575,000	1,575,000
Add: Premium on fresh issue of Shares	-	-
	1,575,000	1,575,000
Surplus in Profit & Loss Statement		
Opening Balance	(39,944)	(25,766)
Add : Net Profit for the year	(1,016)	(14,178)
Closing Balance	(40,960)	(39,944)
Less: Appropriations		
Transfer to Statutory Reserve	-	-
Transfer to Statutory Reserve	-	-
Taxes relating to prior years	-	-
Closing Balance	(40,960)	(39,944)
	1,534,041	1,535,056

In accordance with the provisions of section 45-IC of the RBI Act, 1934, the Company has created a Reserve and during the year since there were no profits the Company has not transferred any amount to the said Reserve. The Company has also transferred 20% of the profit after tax for the period from FY2007-08 to FY 2011-12 and from FY 12-13 during the previous year as such transfers were not made to the Statutory reserve in the said period.

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 4		
Other Current Liabilities		
Advance received from customers	-	-
Other Payables	11,950	15,950
Francis	10,000	
Vishal Garg and Associates	10,000	
Due to Lunkar Finance	-	11,400
	31,950	27,350

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 5		
Short Term Provisions		
Provision for Current Taxes	-	-
	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 6		
Non Current Investments		
(IN FULLY PAID UP EQUITY SHARES (UN-QUATED))		
Investment in Lunkar Finance Private Limited	1,765,000	1,765,000
2,09,930 Equity Shares of Rs 10 each	1,765,000	1,765,000
Less: Provision for diminution in value of investments	1,765,000	1,765,000

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 7		
Other Non-Current Assets		
(unsecured, Considered Goods)	-	-
Preliminary Expenses write off	-	-
Deffered Revenue Expenditure	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 8		
Trade Receivables		
Unsecured, Considered good	-	-
Outstanding for the period of more than six months	-	-
Others	-	-
Less: Provision for doubtful debts	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 9		
Cash and Cash equivalents		
Cash on hand	35,774	47,634
Balances with banks		
- in current accounts KVB- 175213500002396	15,445	24,772
- In curren accounts Indind Bank -0515-AA238750	24,772	
	75,991	72,406

* According to the MCA notification, G.S.R. 308(E), dated March 31, 2017, we have reported the requisite disclosure below for the specified period.

Particulars	SBNs *	Other Denomination not	Total
Closing Cash in Hand as on November 8,2016	0	58234	58234
Add: Permitted Receipts	0	0	0
Less: Permitted Payments	0	(7460)	-7460
Less: Amount Deposited in Banks	0	0	0
Closing Cash in Hand as on December 30, 2016	0	50774	50774

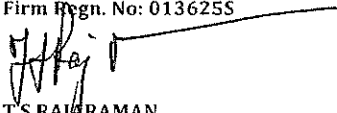
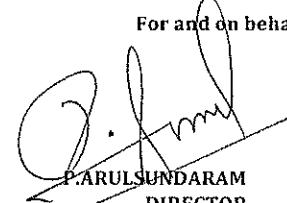
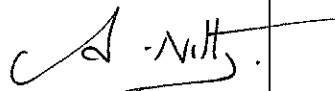
Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 10		
Other Current Assets		
Advances towards purchase of Shares & securities	-	-
Advance paid towards Equity Shares subscription	-	-
Advance Tax/ Tds deducted (receivables)	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 11		
Revenue from Operations		
Sale of Securities	-	-
	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 12		
Other Income		
Interest Income	-	-
Consultancy Fees	52,500	-
Credit Return Back A/c.	-	-
Prior Year Taxes	-	-
	52,500	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 14		
Changes in Inventories of Finished goods, Work in Progress and Stock		
Opening Stock		
Stock for Trading	-	-
	-	-
Closing Stock		
Stock for Trading	-	-
	-	-
Decrease/ (Increase) in Inventories	-	-

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 15		
Other Expenses		
Rent	-	-
Rates and Taxes	-	-
Audit Fees	11,450	5,725
Consulting fees	-	5,725
Postage & Telephones	500	500
Professional & Consultancy Charges	37,000	2,000
Filing Charges	2,760	-
Bank Charges	1,806	228
Miscellaneous Expenses	-	-
Deferred Tax in P&L	-	-
Preliminary Expenses Write Off A/c.	-	-
Travelling Expenses	-	-
	53,516	14,178

Particulars	Current Year 31.03.2017	Previous Year 31.03.2016
Note: 16		
Earnings Per Share		
Basic		
Net profit / (loss) for the year	(1,016)	(14,178)
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	(1,016)	(14,178)
Weighted average number of equity shares	29,000	29,000
Par value per share	10	10
Earnings per share - Basic	(0.04)	(0.49)
Diluted		
Net profit / (loss) for the year	(1,016)	(14,178)
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	(1,016)	(14,178)
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders (on dilution)	(1,016)	(14,178)
Weighted average number of equity shares for Basic EPS	29,000	29,000
Add: Effect of Warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	29,000	29,000
Par value per share	10	10
Earnings per share - Diluted	(0.04)	(0.49)
For VMR Associates Chartered Accountants Firm Regn. No: 0136255	For and on behalf of the Board	
 T.S. RAJA RAMAN Partner Membership No. 225809 Place: Chennai Date: 22.04.2017	 P. ARULSUNDARAM DIRECTOR DIN :00125403	 A. NITHYA DIRECTOR DIN: 00125357

T.S. RAJA RAMAN, B.Com., FCA., CISA.,
Partner, VMR & ASSOCIATES,
Chartered Accountants
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