

**LUNKAR FINANCE PRIVATE LIMITED**

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

Balance Sheet as at 31st March 2022

CIN : U65929TN1999PTC041812

(Amount in rupees)

Particulars	Notes	As on 31 March 2022	As on 31 March 2021
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment		-	-
Capital work in progress		-	-
Other Intangible assets		-	-
<b>Financial assets</b>			
Investments		-	-
Long Term Loans & Advances		-	-
Deferred Tax Asset		-	-
Other Non-Current Assets		-	-
<b>Current assets</b>			
Inventories	1	1,300,000	1,300,000
<b>Financial assets</b>			
Investments		-	-
Trade Receivables		-	-
Cash and Cash equivalents	2	112,462	112,462
Short Term Loans & Advances	3	104,706,290	104,706,290
Others		-	-
Other Current Assets	4	57,472,158	57,472,158
Current Tax Assets (net)		-	-
		<b>163,590,910</b>	<b>163,590,910</b>
<b>Total assets</b>		<b>163,590,910</b>	<b>163,590,910</b>
<b>Equity</b>			
Equity Share Capital	5	4,214,300	4,214,300
Other Equity	6	159,047,560	159,080,760
<b>Total equity</b>		<b>163,261,860</b>	<b>163,295,060</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
Borrowings		-	-
Other Non-Current Financial Liabilities		-	-
Provisions		-	-
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings	7	100,000	100,000
Trade payables		-	-
(a) total outstanding dues of micro enterprises & small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	8	23,600	-
Other current financial liabilities		-	-
Other Current Liabilities	9	205,450	195,850
Provisions		-	-
Current Tax Liabilities (Net)		-	-
		<b>329,050</b>	<b>295,850</b>
<b>Total equity and liabilities</b>		<b>163,590,910</b>	<b>163,590,910</b>

Summary of significant Information

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

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 MURALIDASAN  
DIRECTOR  
DIN 02186774

*A. Nithya*  
A.NITHYA  
DIRECTOR  
DIN: 00125357

UDIN: 22227006AJYULH1187

**LUNKAR FINANCE PRIVATE LIMITED**

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

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

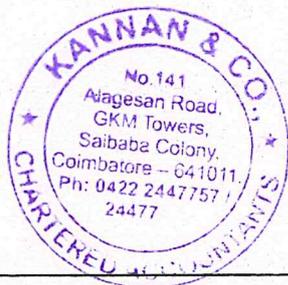
CIN : U65929TN1999PTC041812

Particulars	Notes	Year ended 31 March 2022	Year ended 31 March 2021
<b>Income</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total income</b>		-	-
<b>Expenses</b>			
Cost of materials consumed		-	-
Direct Operating Cost		-	-
Employee benefits expense		-	-
Finance Cost		-	-
Depreciation and amortization expense		-	-
Other expenses	10	33,200	25,500
<b>Total expense</b>		<b>33,200</b>	<b>25,500</b>
<b>Profit/(loss) before Exceptional items and Tax</b>		<b>-33,200</b>	<b>-25,500</b>
Exceptional Item		-	-
<b>Profit / (Loss) Before tax</b>		<b>-33,200</b>	<b>-25,500</b>
Tax expense			
Current Tax		-	-
Deferred tax		-	-
<b>Profit/(loss) for the year</b>		<b>-33,200</b>	<b>-25,500</b>
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss			
- Remeasurement of defined benefit plans		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Other Comprehensive Income for the period / year, net of tax		-	-
<b>Total Comprehensive Income for the period / year (Comprising Profit and Other Comprehensive Income for the period / year)</b>		<b>-33,200</b>	<b>-25,500</b>
<b>Earnings per share</b>			
Basic Rs.	11	-0.08	-0.22
Diluted Rs.		-0.08	-0.22
Nominal value of Equity shares (Rs.)		10	10

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

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

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



For and on behalf of the Board | For and on behalf of the Board

P MURALIDASAN  
DIRECTOR  
DIN 02186774

*A. Nithya*

A.NITHYA  
DIRECTOR  
DIN: 00125357

VDIN 122226007A34 ULH1187

# LUNKAR FINANCE PRIVATE LIMITED

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

Cash Flow Statement for the year ended 31st March 2022

CIN : U65929TN1999PTC041812

Particulars	31-Mar-22	31-Mar-21
<b>Cash Flows From Operating Activities</b>		
Profit Before Tax	-33200	-25,500
Operating Profit Before Working Capital Changes	-33,200	-25,500
(Increase) /Decrease in Current Assets	-	-
(Increase) /Decrease in Inventories	-	-
Increase /(Decrease) in Current Liability	33,200	25,500
<b>Operating Profit After Working Capital Changes</b>	<b>33,200</b>	<b>25,500</b>
<b>Net Cash Flow From Operating Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flow From Investing Activities</b>		
Proceeds from sale of Non-current investments (including refund of share application money)	-	-
<b>Net Cash Flow From Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flow From Financing Activities</b>		
<b>Net Cash Flow From Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash And Cash Equivalent</b>	<b>-</b>	<b>-</b>
Cash and Cash Equivalents at ending of the period	112,462	112,462
Cash and Cash Equivalent at beginning of the period	112,462	112,462
<b>Net change in cash &amp; cash equivalents</b>	<b>-</b>	<b>-0</b>
<b>Notes :</b>		
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: 006792S

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



For and on behalf of the Board

P MURALIDASAN  
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DIN 02186774

A.NITHYA  
DIRECTOR  
DIN: 00125357

UDIN: 22227006 AJY ULH1187

**LUNKAR FINANCE 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 : U65592TN1999PTC041812

(a) Equity Share Capital	
Equity shares of Rs. 10/- each issued, subscribed and fully paid	Rs
At 1 April 2020	4,214,300
Issue of share capital	-
At 31 March 2021	4,214,300
Issue of share capital	-
At 31 March 2022	4,214,300

(b) Other equity

	Statutory Reserve	General Reserve	Securities Premium	Retained earnings	Total
For the year ended 31 March 2022					
As at 1 April 2021	386,926	505,029	158,796,000	-607,195	159,080,760
Profit / (Loss) for the year	-	-	-	-33,200	-33,200
Other comprehensive Income	-	-	-	-33,200	-33,200
Total Comprehensive Income for the period	386,926	505,029	158,796,000	-640,395	159,047,560
At 31 March 2022					
For the year ended 31 March 2021					
As at 1 April 2020	386,926	505,029	158,796,000	-581,695	159,106,260
Profit / (Loss) for the year	-	-	-	-25,500	-25,500
Other comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the period	386,926	505,029	158,796,000	-607,195	159,080,760
At 31 March 2021					

The accompanying notes are integral part of the financial statements

For KANNAN & CO

Chartered Accountants  
 Firm Regn. No: 0067925

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



For and on behalf of the Board

P MURALIDASAN  
 DIRECTOR  
 DIN: 02186774

ANITHYA  
 DIRECTOR  
 DIN: 00125357

**LUNKAR FINANCE PRIVATE LIMITED**

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

**Notes to Financial Statements**

CIN : U65929TN1999PTC041812

<b>Note 1: Inventories</b>	<b>As at Mar 31, 2022</b>	<b>As at Mar 31, 2021</b>
Stock in Trade (Stock of Shares & Securities held for Trading)	1,300,000	1,300,000
	<b>1,300,000</b>	<b>1,300,000</b>

<b>Note 2: Cash and cash equivalent</b>	<b>As at Mar 31, 2022</b>	<b>As at Mar 31, 2021</b>
Balances with banks	110,784	110,784
Cash on hand	1,678	1,678
	<b>112,462</b>	<b>112,462</b>

<b>Note 3 : Short Term Loans and Advances</b>	<b>As at Mar 31, 2022</b>	<b>As at Mar 31, 2021</b>
<b>Loans to related parties</b>		
Loan to RPP Infra Projects Limited	104,706,290	104,706,290
	<b>104,706,290</b>	<b>104,706,290</b>

**Loans to promoters, directors, KMPs and the related parties**

<b>Type of Borrower</b>	<b>Amount of loan or advance in the nature of loan outstanding</b>	<b>Percentage to the total Loans and Advances in the nature of loans</b>
Related Parties	104,706,290	100%

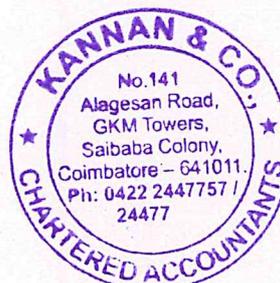
<b>Note 4: Other Current Assets</b>	<b>As at Mar 31, 2022</b>	<b>As at Mar 31, 2021</b>
<b>Other advances</b>		
Advance paid towards Equity Shares subscription	57,130,056	57,130,056
<b>Advance Tax/ Tds deducted (receivables)</b>	342,102	342,102
	<b>57,472,158</b>	<b>57,472,158</b>

<b>Note 5 - Share Capital</b>	<b>Equity Shares</b>	
	<b>As at Mar 31, 2022</b>	<b>As at Mar 31, 2021</b>
Authorised Share Capital (4,30,000 Equity Shares of Rs.10 each)	4,300,000	4,300,000
Issued, Subscribed and Paid up (4,21,430 Equity Shares of Rs.10 each)	4,214,300	4,214,300

<b>Particulars</b>	<b>As at Mar 31, 2022</b>		<b>As at Mar 31, 2021</b>	
	<b>No. Of Shares</b>	<b>Amount</b>	<b>No. Of Shares</b>	<b>No. Of Shares</b>
<b>Reconciliation of No. of shares</b>				
Outstanding at the beginning of the year	421,430	421,430	421,430	421,430
Add: Shares issued during the year	-	-	-	-
Outstanding at the end of the year	421,430	421,430	421,430	421,430

**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	%
Greatful Mercantile Pvt Ltd.	211,500	50.19%	211,500	50.19%
Sanskar Dealcom Pvt Ltd.	209,930	49.81%	209,930	49.81%

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	%
Greatful Mercantile Pvt Ltd.	211,500	50.19%	211,500	50.19%
Sanskar Dealcom Pvt Ltd.	209,930	49.81%	209,930	49.81%

Shares held by promoters at the end of the year

Promoter name	No. of Shares	% of total shares	% Change during the year
Greatful Mercantile Pvt Ltd.	211,500	50.19%	-
Sanskar Dealcom Pvt Ltd.	209,930	49.81%	-

Note 6 : Other Equity	As at Mar 31, 2022	As at Mar 31, 2021
Securities Premium	158,796,000	158,796,000
General Reserve	505,029	505,029
Statutory Reserve	386,926	386,926
Retained Earnings	-640,395	-607,195
	159,047,560	159,080,760

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.

B. General reserve is created from time to time by transferring profits from retained earnings and can be utilised for purposes such as dividend pay-out, bonus issue, etc.

C. Statutory reserve

Note 7: Borrowings	As at Mar 31, 2022	As at Mar 31, 2021
<b>Secured</b>		
Term Loans	-	-
<b>Unsecured</b>		
Loan from Related Parties		
Loan from Director	100,000	100,000
<b>Total</b>	100,000	100,000

Note 8: 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	23,600	-
<b>Total</b>	23,600	-

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	23,600	-	-	-	23,600

Note 9: Other Liabilities	As at Mar 31, 2022	As at Mar 31, 2021
Expenses Payable	205,450	195,850
	205,450	195,850

Note 10: Other Expenses	As at Mar 31, 2022	As at Mar 31, 2021
Audit Fees	27,200	20,000
Other Expenses		5,500
Professional & Consultancy Charges	5,500	-
Bank Chrges	-	-
Filing fees	500	-
	33,200	25,500



# LUNKAR FINANCE PRIVATE LIMITED

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

Notes to Financial Statements

CIN : U65929TN1999PTC041812

Note 11: Earnings per share	As at 31 March 2022	As at 31 March 2021
<b>Earnings per Share</b>		
Profit / (Loss) attributable to equity share holders	-33,200	-92,923
No. Of equity shares (Existing)	421,430	421,430
Basic/Diluted EPS	-0.08	-0.22
Nominal Value of equity shares	10.00	10.00

## Note 12: 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
ARVE Impex (P) Ltd	Nature of relationship to be given
RPP Stock and Security P Ltd	Nature of relationship to be given
RRP Realty and Developers Pvt Ltd	Nature of relationship to be given

## Transaction and Balance with Related Parties

### Transactions

Particulars	Related Party	Amount Rs
NIL	NIL	NIL

### Balances

Particulars	As at	As at	
	31 March 2022	31 March 2021	
Loan repayable-A.Nithya& P. Arulsundaram	100,000	100,000	
Others- Receivable - P.Arulsundaram	-	-	
Share - ARVE Impex (P) Ltd.,	22,630,056	22,630,056	

## 13. Net Debt Reconciliation

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



# LUNKAR FINANCE PRIVATE LIMITED

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

## Notes to Financial Statements

CIN : U65929TN1999PTC041812

### Note.14 - Summary of Significant Information

#### A Corporate Information

Lunkar Finance 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 Non Banking Financial Service.

#### 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 Divion 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.

### **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**

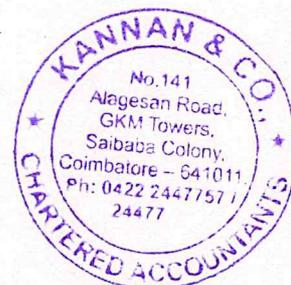
The Company is in the business financial intermediation other than those conducted by monetary institutions. Revenue from the said business is recognized on accrual basis.

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

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Partner  
Membership No. 227006  
Place: Coimbatore  
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