

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2022-23

PAN	AACCL5566B		
Name	SATHLOKHAR SYNERGYS PRIVATE LIMITED		
Address	No.23A, , Lohats , Narmada Street, 4Th Main Road , Manapukkam , Chennai , 29-Tamil Nadu , 91-India , 600125		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	582932851300922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,30,79,040
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	32,91,733
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	32,91,733
Accrued Income & Tax Detail	Taxes Paid	7	92,65,564
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 59,73,830
	Accrued Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by T.SANGEETHAA in the capacity of Director having PAN AZSPS6377F from IP address 122.185.107.174 on 30-Sep-2022

DSC Sl. No. & Issuer 4009937 & 22000443CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AACCL5566B06582932851300922A9EFD9CC874348AABD151A984B66C2F733F4D47A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

T. S. [Signature]

Name : Sathlokhar Synergys Private Limited

P. Y. : 2021-2022

Address : No.23A,
Lohats
Narmada Street, 4Th Main Road
Manapakkam, Chennai - 600 125

P.A.N. : AACCL 5566 B

D.O.I. : 13-Sep-2013

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			1,27,53,703	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		6,63,031		
43B disallowance	5	0		
36 disallowance	1	2,22,158	8,85,189	
			1,36,38,892	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	2		85,429	
<i>Adjusted Profit of Business-1</i>			1,35,53,463	
Total income of Business and Profession			1,35,53,463	
Less: Depreciation as per IT Act	6		5,59,854	
<i>Income chargeable under the head "Business and Profession"</i>				1,29,93,609
■ Income from other sources				
Interest income	3		85,429	
<i>Income chargeable under the head "other sources"</i>				85,429
■ Total Income				
			1,30,79,038	
Total income rounded off u/s 288A			1,30,79,040	
Tax on total income			28,77,389	
Add: Surcharge			2,87,739	
Tax with Surcharge			31,65,128	
Add: Cess			1,26,605	
Tax with surcharge and cess			32,91,733	
Net Tax			32,91,733	
TDS	4		92,65,564	
Total prepaid taxes			92,65,564	
■ Refund Due				59,73,830

Schedule 1



Disallowances of expenditure u/s 36

Description	Disallowance
Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va) EPF	2,22,158
Total Disallowance	2,22,158

Schedule 2

	Amount
<u>Income considered under other heads</u>	
Interest received	85,429
Grand total	85,429

Schedule 3**Interest income**

Name of the Bank	Interest
<u>Interest on Time Deposits</u>	
Corporation Bank	85,429

Schedule 4

TDS as per Form 16A

<u>Deductor, TAN</u>	TDS deducted	TDS claimed in current year	Gross receipt offered
Archana Prashanth, TAN- CHEA30440E	73,540	73,540	36,77,000
Arthi Janarthanan, TAN- CHEA12960D	75,145	47,407	23,70,350
Ashwath Narayanan Ramasamy, TAN- CHEA25814F	1,975	1,975	98,750
C.m.s Agro Foods, TAN- MRIC02051A	22,04,806	19,04,806	9,52,40,070
C.m.s Agro Foods, TAN- MRIC02051A	0		
C.m.s Agro Foods, TAN- MRIC02051A	25,219	25,219	2,52,15,175
Duerkopp Adler - Turel Technology Private Limited, TAN- MUMK10825D	2,89,563	2,71,432	1,35,71,297
Filtercat Products Private Limited, TAN- CHEF04454C	20,13,450	17,66,683	8,83,34,150
Flyjac Logistics Private Limited, TAN- CHEF03287E	22,836	22,836	11,41,778
Mahalaxmi Engineering Industries, TAN- CHEM23852D	3,24,506	3,24,506	1,62,25,304
Nov India Private Limited, TAN- CHEN08291D	70,760	50,386	25,19,304
Perfect Gears (chennai) Pvt Ltd, TAN- CHEP06601A	4,100	4,100	2,05,000
Prashanth Ramasamy, TAN- CHEP11614B	2,942	2,942	1,47,107
Ramasamykalanidhi, TAN- CHER06610C	4,251	4,251	2,12,525
S P Apparels Limited, TAN- CMBS08509E	2,68,416	2,49,679	1,24,83,824
San Landmark Private Limited, TAN- CHES48509G	69,593	0	
Sanwa Synergy Holdings India Private Limited, TAN- CHES36397E	9,500	9,500	95,000
Saraf Housing Development Pvt Ltd, TAN- CHES06145G	7,25,308	7,25,308	3,62,65,511



Saravanabhava Enterprises, TAN- CHES33546C	1,11,319	1,11,319	55,65,950
Snj Breweries Private Ltd, TAN- CHES32707D	2,01,667	2,01,667	1,00,83,405
Snj Distillers Private Limited, TAN- CHES30832E	9,18,335	6,56,944	3,28,47,199
Sona Blw Precision Forgings Limited, TAN- CHEE02139E	7,44,478	7,44,478	3,72,23,910
Stedman Pharmaceuticals Private Limited, TAN- CHES02691D	6,90,581	2,73,000	1,36,49,966
Stork Rubber Products Pvt Ltd, TAN- DELS21295B	4,08,318	4,08,318	2,04,15,853
Venkatesh R A R, TAN- CHEV05466G	2,210	2,210	1,10,500
Visudira Impex Private Limited, TAN- CHEV10105E	4,04,000	3,80,814	1,90,40,700
Ych Logistics (india) Private Limited, TAN- CHEY03330F	5,65,659	5,65,659	2,82,82,950
Young Brand Apparel Private Limited, TAN- CHEB06155C	2,54,304	2,17,051	1,08,52,418
Total	1,04,86,781	90,46,030	47,58,74,996

Unclaimed TDS (Form 16A) B/F**Deductor, TAN & FY**

	Unclaimed TDS deducted	TDS claimed in current year	Gross receipt offered
C.m.s Agro Foods, TAN- MRIC02051A, FY- 2020-21	1,95,000	0	
Comstar Automotive Technologies Private Limited, TAN- CHEE02139E, FY- 2020-21	87,827	67,618	45,07,880
Duerkopp Adler - Turel Technology Private Limited, TAN- MUMK10825D, FY- 2020-21	49,303	26,314	17,54,265
Galipoglu Hidromas India Manufacturing Private Limited, TAN- CHEG10673F, FY- 2020-21	75,708	0	
Kemin Industries South Asia Private Limited, TAN- CHEK02295G, FY- 2020-21	938	0	
Pepsico India Holdings Private Limited, TAN- DELP04101G, FY- 2020-21	98,281	0	
S P Apparels Limited, TAN- CMBS08509E, FY- 2020-21	39,587	0	
Stedman Pharmaceuticals Private Limited, TAN- CHES02691D, FY- 2020-21	76,041	72,264	20,28,407
Flyjac Logistics Private Limited, TAN- CHEF03287E, FY- 2019-20	6,14,395	0	
Kemin Industries South Asia Private Limited, TAN- CHEK02295G, FY- 2019-20	1,64,876	0	
Pepsico India Holdings Private Limited, TAN- DELP04101G, FY- 2019-20	94,372	0	
S P Apparels Limited, TAN- CMBS08509E, FY- 2019-20	7,98,832	0	
Saraf Housing Development Pvt Ltd, TAN- CHES06145G, FY- 2019-20	84,295	0	
Snj Breweries Private Ltd, TAN- CHES32707D, FY- 2019-20	2,30,760	0	
Young Brand Apparel Private Limited, TAN- CHEB06155C, FY- 2019-20	1,01,912	0	
Pepsico India Holdings Private Limited, TAN- DELP04101G, FY- 2018-19	5,40,324	0	
Total	32,52,451	1,66,196	82,90,552

Tax collected at source**Collector & TAN**

TCS collected	TCS claimed in current year	Expenditure as per 26AS
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Chettinad Cement Corporation Private Limited, TAN- CHEC00308A	4,193	4,193	41,93,000
Crayon Roofings & Structures, TAN- CHEC11920G	2,760	2,760	27,59,903
East India Trading Company, TAN- CHEE08025D	221	221	2,22,467
G B R Metals Pvt Ltd, TAN- CHEG07830E	14,303	14,303	1,43,02,687
Lcp Building Products Private Limited, TAN- CHEL03931E	18,982	18,982	1,90,01,589
M R Industrial Services, TAN- CHEM02439D	8,872	8,872	68,71,549
Rathi Industrial Corporation Private Limited, TAN- CHER11716F	2,117	2,117	21,15,962
Rdc Concrete (india) Pvt Ltd, TAN- MUMR22552F	935	935	9,35,390
Velavan Concrete, TAN- CHEV12947E	2,955	2,955	29,54,625
Total	53,338	53,338	5,33,57,172
Grand Total	1,37,92,570	92,65,564	
<i>Total TDS C/F to next year</i>		45,27,006	

Bank A/c for Refund: Corporation bank 565101000009829 IFSC: CORP0000864

Date : 30-Sep-2022
Place : Chennai

For Sathlokhar Synergys Private Limited

Authorised Signatory



BOARD'S REPORT

To,
The Members of **SATHLOKHAR SYNERGYS PRIVATE LIMITED**

1. Report

Your Directors have pleasure in presenting their Annual Report together with the Audited Financial Statements for the year ended March 31, 2022.

2. Financial Highlights

The Financial results for the year ended 31st March 2022, and the corresponding figures for the last year are as under: -

Particulars	Standalone (₹ in lakhs)	
	Year ended March 31, 2022	Year ended March 31, 2021
Revenue from Operations	5,848.68	3,244.28
Profit before Interest, Depreciation and Amortization, Exceptional Items, Other Income and Tax	5,723.97	3,172.50
Less: Finance Cost	42.51	42.24
Less: Depreciation & Amortization Expense	6.63	4.56
Less: Exception Item	0.00	0.00
Add: Other Income	2.82	3.10
Profit/(Loss) before Tax	127.53	74.88
Less: Tax Expenses	28.05	18.70
Profit/(Loss) after Tax	99.74	56.18
Less: Proposed Dividend & Tax thereon	0.00	0.00
Balance carried to Balance Sheet	99.74	56.18

3. Operations

The Revenue from Operations of the Company during the year under review is Rs. 5,848.68 Lakhs as compared to Rs. 3,244.28 Lakhs in the previous year.

During the year under review, the Company has secured the following major contracts:

	(₹ in lakhs)
COMSTAR AUTOMOTIVE TECHNOLOGIES PRIVATE LIMITED	406.65
SVPC INFRASTRUCTURE PRIVATE LIMITED	482.90
FILTERCAT PRODUCTS PRIVATE LIMITED	883.34
C M S AGRO FOODS	1,208.46

4. Key Managerial Personnel and Director

Following persons are the Key Managerial Personnel (KMP) and Director of the Company pursuant to Section 2(51) and Section 203 of the Act, read with the Rules framed thereunder:

Mrs. Sangeethaa Thiyagu	Whole-time Director
Mr. Sammanasu Pandian Victor Raj Pandian	Director
Mr. Dinesh Sankaran	Director

5. Dividend

The Directors do not propose any dividend for the financial year ended March 31, 2022.

6. Conservation of Energy Technology Absorption and Adaptation (As per section 134 read with rule 8 of the companies (accounts) rules, 2014 for the financial year ended March 31, 2021.)

- a. The Company's operations are not energy intensive. Accordingly, no special measures have been taken to conserve energy.
- b. Technology absorption and Adaptation during the year ended - Nil
- c. The Company's Foreign Exchange outgo - Nil and Foreign Exchange earnings - Nil.

7. Public Deposits

Your Company has not accepted any deposits from the public, or its employees during the year under review.

8. Subsidiary, Associates and Joint Venture Company

As on March 31, 2022, the Company does not have any subsidiary, Associates and Joint Venture.

9. Appointment/Cessation/Change in Designated of Directors

There is no change in appointment/cessation/change in designated of directors of the Company during the year ended March 31, 2022.

10. Director's Responsibility Statement

In According with the provision of section 134 of the Companies Act 2013, Your Directors confirm that:

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures, if any;

- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the internal financial controls have been laid down to be followed by the Company and such control are adequate and are generally operated effectively during the year;
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. Board Meeting

A calendar of Board Meetings and Annual General Meeting is prepared and circulated in advance to the Directors of your Company. The Board of Directors of your Company met 4 times during financial year 2021-22. The meetings were held on June 17, 2021, September 12, 2021, December 18, 2021 and March 08, 2022. The maximum time gap between any two consecutive meetings did not exceed one hundred and twenty days.

12. Statutory Auditors

CA P. Muthukumaran, Chartered Accountant was appointed as Auditors of the company at the AGM held on 30th September 2022 until the conclusion of the sixth consecutive Annual General Meeting with respect to the Financial Year 2022-23 to 2026-27.

13. Reporting of Frauds

There is no instance of fraud during the year under review, which required the Statutory Auditors to report to the Board under section 143(12) of the Act and rules made thereunder.

14. Significant and material orders passed by the Regulators/Courts, if any

There are no significant or material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status of your Company and its future operations.

15. Material changes & commitment if any, affecting financial position of the Company from the end of financial year till the date of the report:

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

16. Web Address If Any: - <http://sathlokhar.com/>

17. Extract of Annual Return

The details forming part of the extract of Annual Return in prescribed Form MGT 9 is not applicable and forms a part of this Report.

18. Whistle Blower Policy/Vigil Mechanism Policy-Not Applicable.

19. Particulars of Loans, Guarantees or Investments

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments during the year as required under the provisions of section 186 of the Companies Act, 2013.

20. Corporate Social Responsibility - Not Applicable.

During the year under review, the Company has not applicable to the Corporate Social Responsibility (CSR) Policy as recommended by the CSR Companies (Corporate Social Responsibility Policy) Rules, 2014.

21. Risk Management Policy

The company is in the process of development and implementation of risk management policy for the company.

22. Related Party Transactions

Particulars of Contracts or Arrangements with Related parties referred in Section 188(1) in Form AOC-2-Nil. Justification – Not Applicable.

23. Internal Financial Controls and their adequacy

The Company has in place adequate internal financial controls commensurate with the size, scale and complexity of its operations. The Company has policies and procedures in place for ensuring proper and efficient conduct of its business, 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. The Company has adopted accounting policies, which are in line with the Accounting Standards and the Act.

24. Maintenance of cost records pursuant to rule 8(ix) of the companies (accounts) rules, 2014:

The Company has made and maintained such cost accounts and records as specified by central government under section 148(1) of the Companies Act. - Not Applicable.

25. Sexual harassment prevention & redressal policy:

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013-Not Applicable.

26. Acknowledgement

Your Directors would like to acknowledge and place on record, their sincere appreciation to all Stakeholders, Clients, Financial Institutions, Banks, Central and State Governments, the Company's valued Investors and all other Business Partners, for their continued co-operation and support received during the year. Your Directors recognize and appreciate the efforts and hard work of all the employees of the Company and their continued contribution to promote its development.

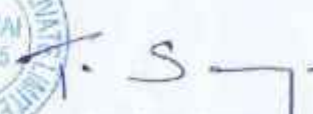
**On behalf of the Board of Directors,
For SATHLOKHAR SYNERGYS PRIVATE LIMITED**


Dinesh Sankaran

Director

DIN: 07813738




Sangeetha Thiyagu

Whole-time Director

DIN: 06531428

Place: Chennai

Date: September 07, 2022



MUTHUKUMARAN & CO
CHARTERED ACCOUNTANT

No.127, 6th Cross,
Thirumagal Nagar,
Velrampet, Pondicherry – 605 004.

M: 94432 87924
E: muthukumar.kmp@gmail.com

Independent Auditors' Report

To the Members of M/s. SATHLOKHAR SYNERGYS PRIVATE LIMITED

Opinion

I have audited the standalone financial statements of **M/s. SATHLOKHAR SYNERGYS PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to us, the aforesaid 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 March 31, 2022, and Profit and its cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



Responsibility of Management 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, I report that:

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
- b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In my 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 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 my separate Report in "Annexure B". My report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.



- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in my opinion and to the best of my information and according to the explanations given to me:
- i. The Company does not have any pending litigations as at 31.03.2022 on its standalone financial statements 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 as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

No.127, 6th Cross Street,
Thirumagal Nagar, Velrampet,
Puducherry – 605 004.

M/s. Muthukumar & Co.,
Chartered Accountant,



Date: 07.09.2022
Place Puducherry.

P. Muthukumar,
Proprietor
Membership No. 020066.

Annexure "A" to the Independent Auditors' Report

The Annexure referred to in paragraph 1 of my Report of even date to the members of SATHLOKHAR SYNERGYS PRIVATE LIMITED, on the accounts of the company for the year ended March 31, 2022.

On the basis of such checks as I considered appropriate and according to the information and explanation given to me during the course of my audit, I report that:

- i. (a)
 - A. The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 - B. The company is maintaining proper records showing full particulars intangible assets;
 - (b) The company has a program of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in a phased manner over a period of three years. In my opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. According to the information and explanations given to me, no material discrepancies are observed by the Management on such verification.
 - (c) All the title deeds of immovable properties are held in the name of the company.
 - (d) According to the information and explanations given to me during the year the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both. Hence, this clause i (d) is not applicable
 - (e) According to the information and explanations given to me and on the basis of my examination of the books of account, any proceedings have not been initiated or are not pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Hence, this clause (i) sub-clause (e) is not applicable.
- ii. (a) Stock of materials, stores, spares, consumables, have been physically verified at reasonable intervals by the Management. According to the information and explanation given to me the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventories were noticed.
 - (b) According to the information and explanations given to me and on the basis of my examination of the books of account, during any point of time of the year, the company has not been sanctioned working capital limits, from banks or financial institutions on the basis of security of current assets. Hence, this clause (ii) sub clause (b) is not applicable
- iii. According to the information and explanations given to me and on the basis of my examination of the books of account, during the year the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
 - iv. The company has not provided any loans, investments or Guarantees and security, which fall under the purview of section 185 and section 186 of the Companies Act, 2013.
 - v. According to the information and explanations given to me and on the basis of my examination of the books of account, the company has not been accepted any deposits or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules made thereunder.



- vi. The rules prescribed by the Central Government for maintenance of cost records under sub-section 1 of Section 148 of the Companies Act, 2013 is not applicable for the Company.
- vii. a. According to the information and explanation given to me, the Company is regular in depositing undisputed statutory dues including Goods and Service Tax provident fund, employee's state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to appropriate authorities. There are no undisputed amounts payable in respect of the aforesaid statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they become payable.
- b. According to the information and explanation given to me, and records of the Company examined by me, there are no disputed statutory referred to sub-clause (a) due outstanding as at March 31, 2022.
- viii. According to the information and explanation given to me, and records of the Company examined by me, during the year the company has no, any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. In my opinion and according to the information and explanation given to me and records of the Company examined by me;
- a. the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender;
- b. the Company has not declared wilful defaulter by any bank or financial institution or other lender;
- c. the term loans were applied for the purpose for which the loans were obtained;
- d. the funds raised on short term basis have not been utilised for long term purposes;
- e. Since the company does not have any subsidiaries, associates or joint ventures sub-clause (e) and sub-clause (f) are not applicable;
- x. a. In my opinion and according to the information and explanations given to me and records of the Company examined by me, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year,.
- b. In my opinion and according to the information and explanations given to me and records of the Company examined by me, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year;
- xi. To the best of my knowledge and belief, and according to the information and explanations given to me,
- a. during the year the company has not been noticed or reported any fraud by the company or any fraud on the company;
- b. the auditors of the company has not been filed any report under sub-section (12) of section 143 of the Companies Act, 2013, in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c. the company has not received any whistle-blower Complaints during the year;
- xii. The company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In my opinion and according to the information and explanations given to me, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc., as required by the applicable accounting standards.



- xiv. Since, the company has not an internal audit system Clause (xiv) of the Order is not applicable;
- xv. In my opinion and according to the information and explanation given to me, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of Section 192 of the Companies Act, 2013 are not applicable;
- xvi. To the best of my knowledge and belief, and according to the information and explanations given to me, since, the Company is not a non-banking financial or Housing Finance activities or Core Investment Company, the Clause (xvi) of the Order is not applicable;
- xvii. In my opinion and according to the information and explanations given to me and records of the Company examined by me, the company has not incurred cash losses in the financial year and in the immediately preceding financial year;
- xviii. To the best of my knowledge and belief, and according to the information and explanations given to me, there has not been any resignation of the statutory auditors during the year;
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- xx. To the best of my knowledge and belief, and according to the information and explanations given to me, Clause (xx) of the Order is not applicable, Since, the section 135 of the Companies Act, 2013 is not applicable to the Company;
- xxi. To the best of my knowledge and belief, and according to the information and explanations given to me, Clause (xxi) of the Order is not applicable, since, the Company does not have any subsidiary.

No.127, 6th Cross Street,
Thirumagal Nagar, Velrampet,
Puducherry – 605 004.

M/s. Muthukumar & Co.,
Chartered Accountants,



Date: 07.09.2022
Place Puducherry.

P. Muthukumar,
Proprietor
Membership No. 020066.

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").

I have audited the internal financial controls over financial reporting of SATHLOKHAR SYNERGYS PRIVATE LIMITED ("the Company") as of 31 March 2022 in conjunction with my audit of the 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 (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that are 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

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my 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 I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 my 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 are operating effectively as at 31 March 2022, 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

No.127, 6th Cross Street,
Thirumagal Nagar, Velrampet,
Puducherry – 605 004.

M/s. Muthukumaran & Co.,
Chartered Accountant,



Date: 07.09.2022
Place Puducherry.

P. Muthukumaran,
Proprietor
Membership No. 020066.

SATHLOKHAR SYNERGYS PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

Particulars	Note No.	(In Rs.)	(In Rs.)
		Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	2.1	1,99,99,990	1,99,99,990
b) Reserves and Surplus	2.2	7,11,52,643	6,11,77,930
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	66,14,947	85,85,000
b) Deferred Tax Liabilities(Net)	2.4	-	-
c) Other Long -Term Liabilities		2,72,99,079	68,09,125
d) Long Term Provisions		-	-
(4) Current Liabilities			
a) Short-Term Borrowings	2.5	4,97,95,551	3,17,50,488
b) Trade Payables	2.6	10,28,69,135	5,95,86,449
c) Other Current Liabilities	2.7	12,70,57,187	9,67,17,292
d) Short Term Provisions	2.8	29,55,391	20,94,312
TOTAL		40,77,43,923	28,67,20,586
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.9	72,97,805	72,26,658
b) Non-Current Investments		-	-
c) Deferred Tax Assets(Net)		1,05,067	78,241
d) Long -Term loans and Advances	2.10	-	-
e) Other non-current Assets	2.11	10,000	10,000
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	2.12	25,35,44,581	19,05,10,120
c) Trade Receivables	2.13	3,33,75,900	3,05,45,160
d) Cash and cash equivalents	2.14	-	6,41,986
e) Short-Term Loans and Advances	2.15	8,83,14,279	4,53,00,899
f) Other current Assets		2,50,96,291	1,24,07,522
TOTAL		40,77,43,923	28,67,20,586

Significant Accounting policies and notes to Financial (1 & 2.1 to 2.30)

For and on behalf of the Board

T. Sangeetha
(Director)
DIN: 06531428



Dinesh Sankaran
(Director)
DIN: 07813738

Auditor's Report
As per our report of even date annexed

For M/s. Muthukumar & Co.
(Chartered Accountants)

P. Muthukumar
(Proprietor)
Membership No. 020066



Place : Chennai
Date : 07/09/2022

UDIN: 22020066AXHG1Q613934

SATHLOKHAR SYNERGYS PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2022

(in Rs.)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue from operations	2.16	58,48,68,176	32,44,28,613
Other income	2.17	2,82,764	3,10,686
Total Revenue		<u>58,51,50,940</u>	<u>32,47,39,299</u>
Expenses:			
Cost of Material Consumed	2.18	40,65,30,178	15,00,29,600
Change in Inventories	2.19	(6,30,34,461)	27,75,470
Employees Benefit expenses	2.20	4,29,32,536	2,86,66,371
Finance costs	2.21	42,51,098	42,24,661
Depreciation	2.22	6,63,031	4,56,065
Other expenses	2.23	18,10,54,855	13,10,98,256
Total expenses		<u>57,23,97,238</u>	<u>31,72,50,423</u>
Profit before exceptional & extraordinary items and tax		1,27,53,702	74,88,876
Exceptional & extraordinary Items		-	-
Profit before Tax		1,27,53,702	74,88,876
Less			
Tax expense of Continuing operation:-			
(1) Current tax		28,05,814	18,72,219
(2) Deferred tax		(26,826)	(1,861)
Profit from Continuing operation (after tax)		99,74,714	56,18,518
Earnings per equity share:			
(1) Basic		4.99	2.81
(2) Diluted		4.99	2.81
Significant Accounting policies and notes to Financial	(1 & 2.1 to 2.30)		

For and on behalf of the Board
M/s. Sathlokhar Synergys Private Limited

Auditor's Report
As per our report of even date annexed

T. Sangeetha
(Director)
DIN: 06531428



Dinesh Sankaran
(Director)
DIN: 07813738

For M/s. Muthukumar & Co.
(Chartered Accountants)

P. Muthukumar
(Proprietor)
Membership No. 020066



Place : Chennai
Date : 07/09/2022

UDIN: 22020066AXHGQG3934

SATHLOKHAR SYNERGYS PRIVATE LIMITED
Cash Flow Statement for the year ended 31st March, 2022

PARTICULARS	Figures as at the	Figures as at the
	end of 31st March 2022	end of previous reporting period
	₹	₹
A. Cash Flow Arising From Operating Activities		
Net Profit before Taxes	1,27,53,702	74,88,876
Adjustment for :		
Depreciation	6,63,031	4,56,065
Interest on Loan	42,51,098	42,24,661
Operating Profit Before Working Capital Changes	1,76,67,831	1,21,69,602
Adjustment For Working Capital Changes		
Change in Inventories	(6,30,34,461)	27,75,470
Changes in Trade receivable	(28,30,740)	(18,04,916)
Change in Payables	9,41,12,534	(6,33,02,819)
Net Cash Flow From Working Capital Changes	2,82,47,333	(6,23,32,265)
Cash Flow From Operating Activities	4,59,15,164	(5,01,62,664)
Less : Tax Paid	(19,44,738)	(81,97,486)
Net Cash Flow From Operating Activities	4,39,70,426	(5,83,60,130)
B. Cash Flow Arising From Investing Activities		
Purchase of Fixed Assets	(7,34,178)	(6,27,332)
Long term Loan & Advances	(5,57,02,150)	6,18,20,459
Net Cash Flow From Investing Activities	(5,64,36,328)	6,11,93,127
C. Cash Flow Arising From Financing Activities		
Long Term borrowings	(19,70,053)	85,85,000
Capital Introduced	-	-
Interest on Loan	(42,51,098)	(42,24,661)
Net Cash Flow From Financing Activities	(62,21,151)	43,60,339
Net Decrease in Cash or Cash Equivalents	(1,86,87,053)	71,93,336
Opening Cash and Cash Equivalents	(3,11,08,498)	(3,83,01,835)
Closing Cash and Cash Equivalents	(4,97,95,552)	(3,11,08,498)
	(1,86,87,053)	71,93,336

For and on behalf of the Board

T. Sangeetha
(Director)
DIN: 06531428

Place : Chennai
Date : 07/09/2022



Dinesh Sankaran
(Director)
DIN: 07813738

Auditor's Report
As per our report of even date annexed

For M/s. Muthukumar & Co.
(Chartered Accountants)

P. Muthukumar
(Proprietor)

Membership No. 020066



UDIN: 22020066AXH6@G3934

EQUITY & LIABILITIES
Note No. 2.1 Share Capital

Particulars	Figures as at the end of 31st March 2022		Figures as at the end of 31st March 2021	
	₹		₹	
Authorised 1,999,999 Equity Shares of ₹ 10/- each (PY 1,999,999 Equity Shares of ₹ 10/- each)	19,99,999	1,99,99,990.00	19,99,999	1,99,99,990.00
Issued Subscribed & Paid up 1,999,999 Equity Shares of ₹ 10/- each fully paid up (PY 1,999,999 Equity Shares of ₹ 10/- each fully paid up)	19,99,999	1,99,99,990.00	19,99,999	1,99,99,990.00
Total	19,99,999	1,99,99,990.00	19,99,999	1,99,99,990.00

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Number	₹	Number	₹
Equity Shares:				
Shares outstanding at the beginning of the year	19,99,999	1,99,99,990.00	19,99,999	1,99,99,990.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	19,99,999	1,99,99,990.00	19,99,999	1,99,99,990.00

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares
Equity Shares

The company has only one class of Equity having a par value ₹10 per share. Each shareholders is eligible for one vote per share held. The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 2.1 (c) Shares held by each shareholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of 31st March 2022		Figures as at the end of 31st March 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Mr.G.Thiyagu	7,300	0.37%	7,300	0.37%
Mrs.T.Sangeethan	19,92,699	99.63%	19,92,699	99.63%

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of 31st March 2022			Figures as at the end of 31st March 2021		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Mr.G.Thiyagu	-	-	-	-	-	-
Mrs.T.Sangeethan	-	-	-	-	-	-

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of 31st March 2022		Figures as at the end of 31st March 2021	
	₹		₹	
Retained earning:-				
Opening Balance				
(+) Net Profit/(Loss) for the current year		6,11,77,929.70		5,55,59,412.00
(-) Written Back in Current Year		99,74,713.68		56,18,517.70
Closing balance		7,11,52,643.38		6,11,77,929.70



Note No. 2.3 Long Term Borrowings

Particulars	Figures as at the end of 31st March 2022		Figures as at the end of 31st March 2021	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
Secured Loan				
Union Bank of India (Secured against hypothecation of Stock, bank Debts & personal guarantee of directors)	-	66,14,947	-	85,85,000
..... Bank Ltd (Secured against hypothecation of Vehicle & personal guarantee of directors)	-	-	-	-
Total (a)	-	66,14,947	-	85,85,000
Unsecured Loan				
From Directors & Their Relatives	-	-	-	-
From Body Corporates	-	-	-	-
Total (b)	-	-	-	-
Total (a+b)	-	66,14,947.00	-	85,85,000.00

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Deferred Tax Assets/(Liabilities) as at 31.03.2021	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2022
	₹	₹	₹
Depreciation	-	-	-
Total	-	-	-

The Deferred tax liability has been booked of Rs. (PY DTA created of Rs.) in current year has been recognised in the Statement of Profit & Loss.

Note No. 2.5 Short Term Borrowing

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
From Bank (Secured)		
Union Bank of India (OD) (Secured Against Hypothecation of Stock, Book Debts, Equitable Mortgage of Property)	4,97,95,551.00	3,17,50,488.00
Current Maturities of Long Term debts (Note no. 2.3)	-	-
Total	4,97,95,551.00	3,17,50,488.00

Note No. 2.6 Trade Payable

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Sundry Creditors	19,28,69,135.00	5,95,86,449.00
Total	19,28,69,135.00	5,95,86,449.00



Note No. 2.6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Trade Payable		
(a). Total outstanding dues of Micro, Small and medium Enterprises	-	-
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises	10,28,69,135.00	5,95,86,449.00
Total	10,28,69,135.00	5,95,86,449.00

Note No. 2.6(b) Ageing Schedule of Trade Payable is as below
As at March 31, 2022

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other						-
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable						-

As at March 31, 2021

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other						-
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable						-

Note No. 2.7 Other Current Liabilities

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Statutory Liabilities		
Other Payable Against Expenses	3,11,72,796.00	2,03,38,344.00
Advances Received from Parties	10,56,84,391.00	7,63,78,948.00
Total	12,70,57,187.00	9,67,17,292.00

Note No. 2.8 Short Term Provisions

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Other Short term provisions		
Provision for Income Tax	1,49,580.00	2,22,093.00
	28,05,811.00	18,72,219.00
Total	29,55,391.00	20,94,312.00



Note No:-2.9 Property, Plant & Equipment & Intangible Assets

Particulars	Figures as at the end of 31st March 2021		Gross Block		Figures as at the end of 31st March 2022		Accumulated Depreciation		Figures as at the end of 31st March 2022		Net Block	
	₹		Additions during the year	Disposals during the year	₹		₹	Depreciation for the year	₹		₹	
Own assets												
Tangible Assets												
Office Equipments												
LCV Canara	1,33,376		-	-	1,33,376.00	-	-	3,342.00	1,33,376.00	-	-	1,33,376.00
Printer-sonita	98,250		-	-	68,250.00	-	-	6,180	47,843.00	-	-	20,399.00
Printer - hp	83,000		-	-	83,000.00	-	-	9,351	29,844.00	-	-	53,240.00
Computer	6,52,077		1,17,050	-	7,64,726.80	-	-	2,48,108	5,09,879.30	-	-	2,54,907.80
Laptop	1,83,808		1,83,808	-	8,51,724.51	-	-	2,07,466	4,27,027.00	-	-	3,91,108
Tools & Machinery	59,550		2,66,709	-	3,25,337.80	-	-	55,985	1,09,051.00	-	-	4,56,285
Total (b)	14,63,962.00		5,62,048.11	-	22,26,008.11	-	-	5,31,372.00	12,37,118.00	-	-	9,88,890.11
Land & Building												
Sachinor Property	95,10,000		-	-	95,18,330.00	-	-	-	-	-	-	95,18,330.00
Vadapattinam	22,30,300		-	-	22,20,300.00	-	-	-	-	-	-	22,20,300.00
Total (c)	97,38,630.00		-	-	97,38,630.00	-	-	-	-	-	-	97,38,630.00
Vehicles												
TAIA Ace	4,99,558		-	-	4,39,556.00	-	-	30,217	3,08,564.00	-	-	20,992.00
Toyota Car	10,08,680		-	-	16,58,080.00	-	-	66,777	13,80,566.00	-	-	2,78,114.00
Total (d)	20,98,236.00		-	-	20,98,236.00	-	-	96,994.00	17,49,130.00	-	-	3,49,108.00
Furniture & Fixtures												
Furniture	1,17,578		1,72,132	-	2,89,710.14	-	-	34,728	68,590.00	-	-	2,21,171.14
Total (e)	1,17,576.24		1,72,131.90	-	3,89,208.14	-	-	34,725.00	68,590.00	-	-	3,21,179.14
Grand Total	96,10,408.24		7,34,176.01	-	1,03,52,582.25	-	-	8,63,031.00	30,54,777.00	-	-	72,07,805.25
Previous year's Figures	89,81,077.00		6,37,332.24	-	96,18,409.24	-	-	4,56,043.00	23,91,746.00	-	-	72,26,658.24
												70,55,391.00



Note No. 2.10 Loan Term Loan & Advances

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Unsecured, Considered Goods	-	-
Total	-	-

Note No. 2.10 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMP's and related parties

Particulars	Figures as at the end of 31st March 2022		Figures as at the end of 31st March 2021	
	₹	%	₹	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMP's	-	-	-	-
Related Parties	-	-	-	-
Total	-	0%	-	0%

Note No. 2.11 Other Non-Current Assets

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Security Deposits	-	-
Fixed Deposits with Commercial Tax Department	10,000.00	10,000.00
Total	10,000.00	10,000.00

Note No. 2.12 Inventories

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Value and Certified by the Management	-	-
Work In Progress	-	-
Raw Materials	22,77,58,127.00	16,78,62,500.00
(valued at cost or Net realisable value, whichever is lower)	2,57,86,454.00	2,26,47,540.00
Total	25,35,44,581.00	19,05,10,120.00

Note No. 2.13 Trade Receivable

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Unsecured, Considered Goods	-	-
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	20,85,502.00	2,89,529.00
Other Trade receivables	3,12,90,398.00	2,59,55,631.00
Total	3,33,75,900.00	3,05,45,160.00

Note No. 2.13 (a) Trade Receivables ageing schedule

As at March 31, 2022

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good	-	-	-	-	-	-	-
Undisputed-considered doubtful	-	-	-	-	-	-	-
Disputed-considered good	-	-	-	-	-	-	-
Disputed-considered doubtful	-	-	-	-	-	-	-
Total Trade Receivables	-	-	-	-	-	-	-

As at March 31, 2021

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good	-	-	-	-	-	-	-
Undisputed-considered doubtful	-	-	-	-	-	-	-
Disputed-considered good	-	-	-	-	-	-	-
Disputed-considered doubtful	-	-	-	-	-	-	-
Total Trade Receivables	-	-	-	-	-	-	-



Note No. 2.14 Cash & Cash Equivalent

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Balance with Bank - current A/c: Union Bank of India	-	6,36,890.00
Cash on hand	-	5,125.74
Total	-	6,41,985.74

Note No. 2.15 Short-Term Loans and Advances

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	₹	₹
Advances Recoverable in Cash or in Kind Advance to Parties	2,45,52,391.03 6,37,61,888.04	1,98,38,115.00 2,54,62,784.00
Total	8,83,14,279.07	4,53,00,899.00

Note No. 2.15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of 31st March		Figures as at the end of 31st March	
	₹	%	₹	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	0%	-	0%



Note No-2.16 Revenue from operations

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	Sale of Services	54,12,97,661.95
Sales of Goods	4,35,70,493.92	25,00,001.00
Total	58,48,68,175.87	32,44,28,613.00

Note No-2.17 Other Incomes

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	Discount Received	1,76,484.54
Interest on Income Tax Refund	81,429.00	-
Interest Received	4,000.00	70,275.00
Others	20,850.16	-
Total	2,82,763.70	3,10,686.00

Note No- 2.18 Raw Material Consumed & Packaging

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	Opening Stock of Raw Material & Packing Material	-
Add: Purchase	40,65,30,178.45	15,00,29,599.57
Purchase of Raw Material & Packing Materials	-	-
Less:	-	-
Closing Stock of Raw Material & Packing Material	-	-
Total	40,65,30,178.45	15,00,29,599.57

Note No- 2.19 Change in Inventories

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	Opening Stock of Finished Goods	19,05,10,120.00
Closing Stock of Finished Goods	25,35,44,581.00	19,05,10,120.00
Total	(6,30,34,461.00)	27,75,470.00

Note No-2.20 Employees Benefit expenses

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
	Wages & Salary	2,87,11,910.00
Directors' Remuneration	93,27,988.00	30,66,652.00
EPF & ESI Contribution	32,10,294.00	23,95,402.00
Staff Welfare Expenses	16,82,343.95	15,00,036.27
Total	4,29,32,535.95	2,86,66,371.27



Note No-2.21 Financial Cost

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
Interest on loans	42,51,098.00	42,24,661.00
Total	42,51,098.00	42,24,661.00

Note No-2.22 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
Depreciations	6,63,031.00	4,56,065.00
Total	6,63,031.00	4,56,065.00

Note No-2.23 Other Expenses

Particulars	Figures as at the end of 31st March 2022	Figures as at the end of 31st March 2021
Direct Expenses		
Contract Expenses	7,74,01,177.00	5,57,06,769.57
Labour Charges	3,57,87,382.00	3,06,75,141.15
Machinery Rentals	2,79,97,673.00	1,66,13,450.50
Site Expenses	84,93,919.00	30,52,099.02
Transportation Charges	49,04,495.00	22,52,996.49
Total	15,45,84,646.00	10,83,00,456.73
Indirect Expenses		
Advertisement	89,08,864.00	99,36,498.16
Bank Charges	4,25,452.67	3,30,419.70
Business Promotion	90,817.00	2,80,987.00
Consultancy Charges	91,01,675.00	47,18,995.16
Electricity Charges	3,17,978.40	5,44,456.00
Duties & Taxes	6,461.00	39,251.62
Insurance	3,74,600.00	3,05,692.75
Late Payment & Filing Interest	9,77,794.40	9,50,439.00
Miscellaneous & Other Expenses	6,30,522.70	5,26,206.33
Office Expenses	2,74,322.00	1,41,041.87
Postages & Courier Expenses	1,61,949.00	83,139.72
Printing and Stationery	2,85,518.00	2,66,398.00
Rent	4,70,000.00	6,34,712.00
Repairs and Maintenance	6,14,404.00	4,21,322.42
ROC Expenses	11,493.00	1,200.00
Site Staff Accommodations	15,30,562.00	14,79,788.00
Site Registration & Approval Charges	59,800.00	15,900.00
Subscriptions	1,04,000.00	5,800.00
Telephone Expenses	1,43,107.32	1,46,640.00
Travelling and Conveyance	19,05,889.00	18,95,482.00
Auditor Remuneration		
a) Audit Fees	75,000.00	75,000.00
Total	2,64,70,209.49	2,27,97,799.73
Grand Total (a+b)	18,10,54,855.49	13,10,98,256.46



Note No. 2.24 Related Party Disclosure

(A) Related Parties and their relationship :

I. Key Management Personnel [Para 3(d) of AS-18]:

1 Mrs SANGEETHAA THIYAGU	Director
Mr SAMMANASU PANDIAN	Director
2 VICTOR RAJ PANDIAN	
3 DINESH SANKARAN	Director

II. Enterprises/Personnel under Significant Influence of Key Management Personnel and their Relatives [Para 3(e) of AS-18]:

(B) Related Parties Transactions: NIL

Nature of Transaction	Nature of Transaction	Amount of transaction in Rs.				Outstanding Balance at the end of the Current year	Outstanding Balance at the end of the Previous year
		During Current Year		During Previous year			
		Receipt	Payment	Receipt	Payment		
1. Transaction during the year							
Key Management Personnel and their relatives:							
2. Enterprises in which Key Management Personnel is interested:							

Contingent Liabilities

Note No. 2.2: Claims against the company not acknowledged as debts:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.2: Estimated amount of contracts remaining to be executed on capital account and not provided for:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.2: In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note No. 2.2: Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation.

Note No. 2.3: Previous year's figures have been regrouped / rearranged wherever necessary to make them comparable with current year's figures.

For and on behalf of the Board
M/s. SATHLOKHAR SYNERGYS PRIVATE LIMITED

For M/s. Muthukumar & Co.
(Chartered Accountants)

T. Sangeetha
(Director)
DIN: 06531428

Dinesh Sankaran
(Director)
DIN: 07813738

Place : Chennai
Date : 07/09/2022



P. Muthukumar
(Proprietor)
Membership No. 020066

**NOTES ANNEXED TO BALANCE SHEET AS AT 31ST MARCH 2022 AND
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

Note: 1

I) Change in Accounting Policy:

Presentation and disclosure of Financial Statements:

During the year ended March 31, 2022, the Schedule III notified under the Companies Act, 2013 has become applicable to the company, for preparation and presentation of its financial statements. The adoption of Schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statement. The company has also reclassified the previous year figures in accordance with the requirement applicable in the current year.

II) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles in India (Indian GAAP) requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

III) Revenue Recognition:

- a. Income from Construction Services is recognized on completed service contract method. The revenue from operation of the Company is net of discounts. Revenue also includes the value of services rendered pending final billing in respect of Works contract undergoing as on 31st March 2022.

IV) Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost Model i.e., cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any direct attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of tangible fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the balance sheet date are shown as Capital Work-in-Progress.

V) tangible Assets:

There are intangible fixed assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

VI) Impairment of Assets:

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. An assets recoverable amount is the



higher of an asset or cash-generating units (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the assets. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties less the costs of disposal.

VII) Depreciation/Amortization:

a) Property, Plant and Equipment:-

- i) Depreciation has been provided on straight line method at rates specified in Schedule II of the Companies Act, 2013 on single shift basis.
- ii) As per Companies Act, 2013, an asset which has completed the useful life as on 01.04.2014 has been transferred to Retained Earnings.
- iii) Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.
- iv) In respect of the assets sold during the year, depreciation is provided from the beginning of the year till the date of its disposal.

b) Intangible Assets:

Intangible assets are stated at cost of acquisition less accumulated amortization. The good will is amortized over a period of 5 years. Amortization is done on straight -line basis.

VIII) Investments:

Investments, those are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

IX) Inventories:

1. The inventories of all medicines, Medicare items traded and dealt with by the Company are valued at cost. In the absence of any further estimated costs of completion and estimated costs necessary to make the sale, the Net Realizable Value is not applicable. Cost of these inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location after adjusting for input GST wherever applicable applying the FIFO method.
2. Stock of provisions, stores (including other consumables), stationeries and housekeeping items are stated at cost. The net realisable value is not applicable in the absence of any further modification/alteration before being consumed in-house only. Cost of these inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location, after adjusting for input GST wherever applicable applying FIFO method.

X) Prior Period Items and Extraordinary Items



Prior period items and extraordinary items are separately classified, identified and dealt with as required under Accounting Standard 5 on 'Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies issued by the Institute of Chartered Accountants of India.

4. Borrowing Costs:-

Borrowing Costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the interest cost and other costs that an entity incurs in connection with the borrowings of funds.

5. Related Party Disclosures

- i) Parties where control exists : Nil
- ii) Key Management Personnel's: 1
- iii) Relatives of key Management Personnel's: 1
- iv) Enterprises over which persons mentioned in (ii) and (iii) above exercise significant influence: 1

6. Employee Benefits

a) Defined contribution plan

Long Term employee benefits which are payable after completion or termination or resignation of employment as the case may be, measured on the basis of annual third party actuarial valuations. The company makes contribution towards Provident Fund as defined contribution retirement benefit fund for qualifying employees. The Provident Fund Plan is operated by the Regional Provident Fund Commissioner. Under this scheme the company is required to contribute a specified percentage of pay, as per the statute. During the year contribution towards provident fund is recognized in the profit & loss account.

Short term employee benefits are recognized as an expense at the un-discounted amount in the Profit & Loss account for the year in which related services are rendered.

The long term employee benefits- Gratuity is recognized at the present value of the amount payable determined using actuarial valuation technique carried out by the LIC of India.

b) Define benefit plan:

The company's policy there is no defined benefit plan to the employees.

7. Earnings per share

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue; share split; and reverse share split (consolidation of shares).



For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

a) Terms/Rights attached to equity shares:

The company has only one class of equity shares having a par value of ₹10/- per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts in the proportion to the number of equity shares held by the shareholders.

8. Taxes on Income

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the applicable tax laws. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the entities in the group re-assesses unrecognized deferred tax assets to the extent that it had become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The entities in the group writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonable certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write – down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

9. Minimum Alternate Tax (MAT)

MAT credit is recognized as an asset only when and to the extent there is convincing evidence that the entities in the company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in Guidance Note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The company reviews the same at the each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer



NOTES TO ACCOUNTS

Figures of the current period and previous year have been rounded off to the nearest hundred rupees. Figures in brackets relate to the figures for the previous year.

The previous year's figures have been regrouped and reclassified where ever necessary to conform with current year's classification.

PRIOR-PERIOD ITEMS:

During the year no prior period income (net) has been accounted.

Registration of charges or satisfaction with Registrar of Companies:

S. No	Charge ID	Charge Holder Name	Date of charge creation	Date of charge Modification	Amount Rs.
1	10614174	SATHLOKHAR SYNERGYS PRIVATE LIMITED	27/08/2015	30/06/2021	7,00,00,000
2	10614174	SATHLOKHAR SYNERGYS PRIVATE LIMITED	27/08/2015	14/09/2022	10,00,00,000

MANAGERIAL REMUNERATION

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
SANGEETHA	93,27,988	50,66,652

Managerial remuneration was paid in accordance with Section II of schedule V of Companies Act, 2013.

AUDITORS REMUNARATION:

A. AS STATUTORY AUDITOR

Particulars	31.03.2022	31.03.2021
Statutory Audit Fee	40,000	40,000
Tax Audit Fees	25,000	25,000
Total*	75,000	75,000
*Inclusive of GST	NIL	NIL



convincing evidence to the effect that entities in the company will pay normal Income Tax during the specified period.

10. Provision and Contingent Liabilities

Provision

A provision is recognized when the entity in the group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date and adjusted to reflect the current best estimates.

Where the entity expects some or all of a provision to be reimbursed for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relation to any provision is presented in the statement of profit and loss net of any reimbursement.


Contingent liabilities


A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non- occurrence of one or more uncertain future events beyond the control of the entities in the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The entity in the group do not recognized a contingent liability but discloses its existence in the financial statements.

M/s. Muthukumar & Co.,
Chartered Accountants,

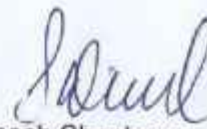
For and on behalf of the board of directors




P. Muthukumar
Proprietor
Membership. No. 020066



T. Sangeetha
Director
DIN - 06531428



Dinesh Shankaran
Director
DIN - 07813738



Place: Pondicherry
Date: 07/09/2022

EXPENDITURE IN FOREIGN CURRENCY:

Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
A. For Revenue items	Nil	Nil
B. For Capital items	Nil	Nil

RELATED PARTIES TRANSACTIONS:

Sl.No	Name of the Related Party	Relationship	Nature of Transactions	
			2021-22	2020-21
1	Mrs. Sangeetha	Key Managerial Person – Managing Director	Director's Remuneration Rs. 93,27,988	Director's Remuneration Rs. 50,66,652


QUANTITATIVE PARTICULARS:

Since the Company is service industry, no quantitative particulars gives meaningful disclosure.


For and on behalf of the Board of Directors

As per our report annexed

M/s. Muthukumar & Co.,
Chartered Accountants



P. Muthukumar,
Proprietor
Membership No.020066




Dinesh Sankaran

Director
DIN: 07813738




Sangeetha
Thiyagu

Whole-time Director
DIN: 06531428

Place : Pondicherry
Date : 07.09.2022