

**MYJD PRIVATE LIMITED**  
**Financial Statements**  
**2021-22**

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF MYJD PRIVATE LIMITED****REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS****OPINION**

We have audited the standalone financial statements of MYJD Private Limited ('the Company'), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the statement of cash flow, the Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies and other explanatory information for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022 its loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

**BASIS FOR OPINION**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are 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 our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

**Key Audit Matters**

Key audit matters are those matters that in our professional judgement were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon

and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report

<b>Key Audit Matter (Figures are stated in Rs.'00s)</b>	<b>Auditor's Response</b>
<p>Note 10: The Company has incurred losses of Rs. 3,484.51 as at March 31st, 2022 as against share capital of Rs 10.00. Hence the share-holders funds are (-) Rs 3474.51. This is the fourth financial year of the Company since its incorporation. The Company is yet to commence operations. The Company gets financial support from its Promoters. The Management is actively working to secure a revenue stream and chart a profitable course for the Company in the near future. Accordingly, these financial statements have been prepared under the going concern assumption.</p>	<p>We have assessed the Management's response. We have also taken note that the sole asset of the Company is the cash and cash equivalents represented by balance in Bank which is at realisable value and backed by the Bank's balance confirmation.</p>

#### **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **RESPONSIBILITY OF MANAGEMENT FOR STANDALONE FINANCIAL STATEMENTS**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with Ind AS, and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our 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 our 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements
- financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
  - 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 our separate Report in `Annexure A'. Our 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, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - iv.
      1. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources of kind of funds) by the Company to or in any other person(s) or entity(ties) including foreign entities (Intermediaries) with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

2. The Management has represented, that to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ties), including foreign entities (Funding Parties) with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries and
3. Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (1) and (2) contain any material mis-statement
- v. The Company has not declared or paid any dividend during the year.

2. 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, we give in 'Annexure B' a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For BHUCHAR AND CHANDAK**  
Chartered Accountants  
Firm Registration No. 101439W

**V. RAJAGOPAL**  
**PARTNER**  
Membership No. 27318

UDIN: 22027318AHYZHF2221

Place: Mumbai  
Date: April 28,2022

## **ANNEXURE "A" TO THE INDEPENDENT AUDITORS REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF MYJD PRIVATE LIMITED**

Referred to in paragraph 1(f) under "Report on Other Legal & Regulatory Requirements" of our report of even date

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

We have audited the internal financial controls over financial reporting of MYJD Private Limited (the Company) as of 31 March, 2022 in conjunction with our 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 Board of Directors are 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 were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal



financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 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.

### **For BHUCHAR AND CHANDAK**

Chartered accountants

Firm Registration No. 101439W

### **V. RAJAGOPAL**

**PARTNER**

Membership No. 27318

UDIN: 22027318AHYZHF2221

Place: Mumbai

Date: April 28, 2022

**ANNEXURE "B" TO THE INDEPENDENT AUDITORS REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF MYJD PRIVATE LIMITED.**

The annexure referred to in Paragraph (2) under the heading of Report on other Legal and Regulatory Requirements” of the Independent auditors’ report on the Accounts of **MYJD PRIVATE LIMITED** (the Company) for the year ended March 31, 2022. (CARO 2020)

- i. The Company does not have any fixed assets. Hence clause 3(i) of the Order is not applicable.
- ii. The Company does not have any inventory. Hence clause 3 (ii) of the Order is not applicable.
- iii. Based on the information and explanation received and the records of the Company examined by us the Company has not made any 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 other parties. Hence clauses 3(iii) (a), (b), (c), (d), (e) and (f) of the Order is not applicable.
- iv. Based on the information and explanation received and the records of the Company examined by us the Company has no such transactions in respect of loans, investments, guarantees, and security covered under the provisions of section 185 and 186 of the Companies Act, 2013. Hence clause 3 (iv) of the Order is not applicable.
- v. Based on the information and explanations received and the records of the Company examined by us the Company has not accepted any deposits from the public, nor have they accepted any amounts which are deemed to be deposits. Hence clause 3(v) of the Order is not applicable.
- vi. In our opinion the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act.
- vii. (a) Based on the information and explanations received and the books of accounts examined, the Company has been regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees ‘state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues, to the appropriate authorities where applicable and there were no arrears of outstanding statutory dues as on the last day of the financial year concerned (i.e 31-03-2022) for a period of more than six months from the date they became payable.  
(b) Based on the information and explanation given to us and the records of the Company examined by us, there were no statutory dues outstanding as on 31-03-2022 for a period of more than six months from the date they became payable which have not been deposited with appropriate authorities on account of any dispute.
- viii. Based on the information and explanations received and the books of accounts examined there were no instances of transactions not recorded in the books of accounts which were surrendered or disclosed as income during the year in tax assessments under the Income-tax Act, 1961 (43 of 1961). Hence clause 3(viii) of the Order is not applicable.

- ix. Based on the information received and the records verified:
- (a) The Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.
  - (b) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender,
  - (c) In our opinion the term loans were applied for the purpose for which the loans were obtained.
  - (d) Funds raised on short term basis have not been utilised for long term purposes
  - (e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associates. The Company does not have any subsidiaries or joint ventures.
  - (f) The Company has not raised loans during the year on the pledge of securities held in its associate companies. The Company does not have any subsidiaries or joint ventures.
- x. During the year the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments. Further the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Hence clause 3(x) of the Order is not applicable.
- xi. (a) Based on the information and explanations received and the records of the company examined no fraud on or by the company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by auditors in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) Based on the information received and the records of the Company examined there were no whistle-blower complaints received during the year by the Company
- xii. The Company is not a Nidhi Company. Hence clause 3 (xii) of the Order is not applicable.
- xiii. Based on the information and explanation given to us and the records of the Company examined by us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements, as required by the applicable accounting standards.
- xiv. The In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act, 2013.
- xv. Based on the information and explanation received and the records examined, the Company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. Based on the information received and the records of the Company examined by us:
- a) the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

- b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;
  - c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
  - d) The Group does not have any CIC as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.
- xvii) The company has incurred cash loss of Rs. 1488.54 and Rs. 628.78 (figures in '00) in the financial year and immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors during the year and accordingly clause (xviii) of the Order is not applicable.
- xix) Refer Note 10 of the financial statements and our comments in Key Matters of the main audit report. The Company is incurring cash losses and the shareholders funds are negative at (-) Rs 3474.51 (figures in '00). The Company is yet to commence operations. In our opinion, 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 and our knowledge of the Board of Directors and management plans, on its own, the Company is currently not in a position to meet its liabilities existing at the date of the balance sheet. However the Company gets financial support from its Promoters (a listed Company) who have confirmed that such support would continue in the future. Considering this support in our opinion no material uncertainty exists as on the date of the audit report that the 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) Considering the Company's net worth and its loss for the year section 135 of the Companies Act, 2013 regarding expenditure to be incurred towards Corporate Social Responsibility (CSR) is not applicable. Hence Clause (xx) of the Order is not applicable.
- xxi) The Company does not have any subsidiaries. Hence clause (xxi) of the Order is not applicable.

**For BHUCHAR AND CHANDAK**  
Chartered Accountants  
Firm Registration No. 101439W

**V. RAJAGOPAL**  
**PARTNER**  
Membership No. 27318

UDIN: 22027318AHYZHF2221

Place: Mumbai  
Date: April 28, 2022

**MYJD Private Limited**  
**Balance Sheet as at March 31, 2022**

Particulars	Note	Rs. in '00	
		As at March 31, 2022	As at March 31, 2021
<b>ASSETS</b>			
<b>Current assets</b>			
Financial assets			
Cash and cash equivalents	3	124.14	604.03
<b>Total current assets</b>		<b>124.14</b>	604.03
<b>TOTAL ASSETS</b>		<b>124.14</b>	604.03
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	4	10.00	10.00
Other equity	5	(3,484.51)	(1,995.97)
<b>Total equity</b>		<b>(3,474.51)</b>	(1,985.97)
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
Borrowings	6	3,000	2,000
<b>Total non-current liabilities</b>		<b>3,000</b>	2,000
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	7	540.00	552.50
Other current liabilities	8	58.65	37.50
<b>Total current liabilities</b>		<b>598.65</b>	590.00
<b>Total liabilities</b>		<b>3,598.65</b>	2,590.00
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>124.14</b>	604.03

**Significant accounting policies**

**See accompanying notes to the financial statements from 1 to 20**

As per our report of even date attached  
**For Bhuchar & Chandak**  
Chartered Accountants  
Firm registration number : 101439W

For and on behalf of the Board of Directors of  
**MYJD Private Limited**

**V. Rajagopal**  
Partner  
Membership No. 027318

**V. S. S. Mani**  
Director  
DIN: 00202052

**Abhishek Bansal**  
Director  
DIN: 08580059

Place : Mumbai  
Date : April 28, 2022

Place : Mumbai  
Date : April 28, 2022

**MYJD Private Limited**  
**Profit and Loss Statement for the year ended 31st March 2022**

Particulars	Note	2021-22	Rs. in '00 2020-21
<b>INCOME</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total income</b>		<b>-</b>	<b>-</b>
<b>EXPENSES</b>			
Finance Cost	<b>9</b>	156.51	-
Other expenses	<b>10</b>	1,332.03	628.78
<b>Total expenses</b>		<b>1,488.54</b>	<b>628.78</b>
<b>Profit/ (Loss) Before Tax</b>		<b>(1,488.54)</b>	<b>(628.78)</b>
Income tax expense			
-Current tax		-	-
-Deferred tax		-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>
<b>Profit/ (Loss) for the Year</b>		<b>(1,488.54)</b>	<b>(628.78)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>(1,488.54)</b>	<b>(628.78)</b>
<b>Earnings / (Loss) per equity share (face value of Rs. 10 each)</b>			
Basic and Diluted		<b>(1,488.54)</b>	<b>(628.78)</b>

**Significant accounting policies**

**See accompanying notes to the financial statements from 1 to 20**

As per our report of even date attached  
**For Bhuchar & Chandak**  
Chartered Accountants  
Firm registration number : 101439W

For and on behalf of the Board of Directors of  
**MYJD Private Limited**

**V. Rajagopal**  
Partner  
Membership No. 027318

**V. S. S. Mani**  
Director  
DIN: 00202052

**Abhishek Bansal**  
Director  
DIN: 08580059

Place : Mumbai  
Date : April 28, 2022

Place : Mumbai  
Date : April 28, 2022

MYJD Private Limited  
Statement of changes in equity (SOCIE) for the year ended 31st March, 2022

**A. Equity Share Capital**

**(1) Current reporting period**

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
10	-	-	-	10

**(2) Previous reporting period**

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
10	-	-	-	10

**B. Other Equity**

**(1) Current reporting period**

Rs. in '00

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								
Balance at the beginning of the current reporting period i.e. 1st April, 2021						(1,995.97)								(1,995.97)
Changes in accounting policy or prior period errors														-
Restated balance at the beginning of the current reporting period														-
Total Comprehensive Income for the current year						(1,488.54)								(1,488.54)
Dividends														-
Transfer to retained earnings														-
Any other change (to be specified)														-
<b>Balance at the end of the current reporting period i.e. 31st March 2022</b>						<b>(3,484.51)</b>								<b>(3,484.51)</b>

MYJD Private Limited  
Statement of changes in equity (SOCIE) for the year ended 31st March, 2022

## (2) Previous reporting period

Rs. in '00

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus										Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)		
Balance at the beginning of the current reporting period i.e. 1st April, 2020						(1,367.19)								(1,367.19)
Changes in accounting policy or prior period errors														-
Restated balance at the beginning of the current reporting period														-
Total Comprehensive Income for the current year						(628.78)								(628.78)
Dividends														-
Transfer to retained earnings														-
Any other change (to be specified)														-
<b>Balance at the end of the current reporting period i.e. 31st March 2021</b>						<b>(1,995.97)</b>								<b>(1,995.97)</b>

As per our report of even date attached  
**For Bhuchar & Chandak**  
Chartered Accountants  
Firm registration number : 101439W

For and on behalf of the Board of Directors of  
**MYJD Private Limited**

**V. Rajagopal**  
Partner  
Membership No. 027318

**V. S. S. Mani**  
Director  
DIN: 00202052

**Abhishek Bansal**  
Director  
DIN: 08580059

Place : Mumbai  
Date : April 28, 2022

Place : Mumbai  
Date : April 28, 2022



## MYJD Private Limited

## Cash flow statement for the year ended March 31, 2022

Particulars	2021-22	Rs. in '00 2020-21
<b>Cash flow from operating activities</b>		
<b>Profit/ (Loss) before Tax as per Statement of Profit and Loss</b>	<b>(1,488.54)</b>	<b>(628.78)</b>
<b>Adjusted for:</b>		
Finance Costs	156.51	
<b>Changes in operating assets and liabilities</b>		
Increase/ (Decrease) in other current liabilities	21.15	(37.50)
Increase/ (Decrease) in trade payables	(12.50)	(656.50)
<b>Cash generated from operations</b>	<b>(1,323.38)</b>	<b>(1,322.78)</b>
Income taxes paid (refund)	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(1,323.38)</b>	<b>(1,322.78)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	-
Capital work in progress	-	-
<b>Net cash inflow/(outflow) from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	1,000.00	1,000.00
Interest paid	(156.51)	-
<b>Net cash inflow/(outflow) from financing activities</b>	<b>843.49</b>	<b>1,000.00</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(479.89)</b>	<b>(322.78)</b>
Cash and cash equivalents at the beginning of the year	604.03	926.81
Effect of exchange rate on translation of foreign currency	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>124.14</b>	<b>604.03</b>

**Significant accounting policies**

See accompanying notes to the financial statements from 1 to 20

As per our report of even date attached

**For Bhuchar & Chandak**

Chartered Accountants

Firm registration number : 101439W

For and on behalf of the Board of Directors of  
**MYJD Private Limited****V. Rajagopal**

Partner

Membership No. 027318

Place : Mumbai

Date : April 28, 2022

**V. S. S. Mani**

Director

DIN: 00202052

Place : Mumbai

Date : April 28, 2022

**Abhishek Bansal**

Director

DIN: 08580059

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022****1. CORPORATE INFORMATION**

MYJD PRIVATE LIMITED, CIN U74999MH2018PTC307676 (the company) is a private company domiciled in India and incorporated on 06.04.2018 under the provisions of the Companies Act, 2013. Its shares are not listed in any Stock Exchange. The Company is a wholly owned subsidiary of Just Dial Limited from 17.03.2020.

**2. SIGNIFICANT ACCOUNTING POLICIES****a) Basis of Accounting:**

The Financial Statements ("FS") of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) and notified under the Companies (Accounting Standards) Rules, 2015 under the provision of the Companies Act, 2013 (the "Act") and subsequent amendments thereof. These FS have been prepared on a historical cost basis.

**b) Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- Expected to be realized in normal operating cycle or within twelve months after the reporting period or
- Cash or cash equivalents unless 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 current when:

- It is expected to be settled in normal operating cycle or due to be settled within twelve months after the reporting period or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

**c) Property, plant and equipment**

Property, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant if the recognition criteria are met.

Capital work-in-progress is stated at cost. Capital work-in-progress comprises of expenditure incurred for construction of building.

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022**

Property, plant and equipment are eliminated from financial statements, either on disposal or when retired from active use. Losses arising in case of retirement of Property, Plant and equipment and gains or losses arising from disposal of property, plant and equipment are recognized in statement of profit and loss in the year of occurrence.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year and adjusted prospectively, if appropriate. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets.

Depreciation on fixed assets is charged on written down value at the rates arrived on the basis of useful life and as prescribed under Schedule II to the Companies Act, 2013. Depreciation on additions/deletions during the year is provided on pro rata basis with reference to month of addition/deletion

d) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

e) Earnings per share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equities shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of equities shares outstanding during the year after adjusting for the effects of weighted average potential dilutive equity shares unless the effect of the potential dilutive equity shares is anti-dilutive.

f) Accounting for taxes

Tax expense comprises of current and deferred tax.

**Current income tax**

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities in accordance with the Income-tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit and loss is recognized outside profit and loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Tax liability

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022**

under Minimum Alternate Tax (“MAT”) is considered as current tax. MAT entitlement is considered as deferred tax.

Minimum Alternative Tax (“MAT”) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the specified period.

**Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of taxable temporary differences associated with investments in subsidiaries when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences and the carry forward of any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilize. except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of deductible temporary differences associated with investments in subsidiaries deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022**

Deferred tax relating to items recognized outside profit and loss is recognized outside profit and loss (either in OCI or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

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.

## MYJD Private Limited

## Notes on financial statements for the year ended March 31, 2022

## NOTE 3- CASH AND CASH EQUIVALENTS

	Rs. in '00	
	As at March 31, 2022	As at March 31, 2021
Balances with bank – in current accounts	124.14	604.03
<b>Total</b>	<b>124.14</b>	<b>604.03</b>

## NOTE 4- EQUITY SHARE CAPITAL

	Rs. in '00	
	As at March 31, 2022	As at March 31, 2021
<b>Authorized;</b> 50000 equity shares of Rs.10 each fully paid up	<b>5,000.00</b>	5,000.00
<b>Total</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>Issued, subscribed and paid up;</b> 100 equity shares of Rs.10 each fully paid up	10.00	10.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>

## Disclosure of shareholders holding more than 5% shares

	31 March 2022		31 March 2021	
	Number of shares	% holding	Number of shares	% holding
Equity shares with voting rights				
Just Dial Limited *	100	100.00%	100	100.00%

\* Just Dial Limited is the parent Company since 17.03.2020 on which date it acquired all the equity shares of MyJD Private Limited

## Details of shareholders holding of Promoters in Equity class of shares is as mentioned below :

## As at 31.03.2022

Shares held by promoters at the end of the year			% Change during the year
Promoter name	No. of Shares	%of total shares	
Just Dial Limited	100	100.00%	-

## As at 31.03.2021

Shares held by promoters at the end of the year			% Change during the year
Promoter name	No. of Shares	%of total shares	
Just Dial Limited	100	100.00%	-

Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate

Name of the shareholder	As at	As at
	March 31, 2022	March 31, 2021
<b>Equity Shares of Rs. 10 each fully paid Holding Company</b> Just Dial Limited	100	100

Note: Just Dial Limited is holding 99 shares singly and one share with Ms. Anita Mani as joint holder wherein Just Dial Limited is the beneficial owner.



## MYJD Private Limited

## Notes on financial statements for the year ended March 31, 2022

**NOTE 8 – OTHER CURRENT LIABILITIES**

	As at March 31, 2022	Rs. in '00 As at March 31, 2021
Other Current Liabilities comprise of:		
TDS on Professional Fees payable	50.00	37.50
TDS on Interest payable	8.65	-
<b>Total</b>	<b>58.65</b>	<b>37.50</b>

**NOTE 9– FINANCE COST**

	2021-22	Rs. in '00 2020-21
Finance Cost comprise of:		
Interest on Loan	156.51	-
<b>Total</b>	<b>156.51</b>	<b>-</b>

**NOTE 10– OTHER EXPENSES**

	2021-22	Rs. in '00 2020-21
Other expenses comprise of:		
Bank Charges	6.03	35.40
ROC Filing Fees	28.00	-
Interest on LateFiling E TDS	-	3.38
<b>Total</b>	<b>34.03</b>	<b>38.78</b>

**Details of payments to auditors:**

Particulars	2021-22	Rs. in '00 2020-21
<b>Payment to Auditors</b>		
<b>As auditor</b>		
Audit fees	590.00	590.00
Certification	708.00	-
<b>Total</b>	<b>1,298.00</b>	<b>590.00</b>



**MYJD Private Limited**  
**Notes on financial statements for the year ended March 31, 2022**

**NOTE 11 - RATIO ANALYSIS**

Formula for computation of ratios are as follows

Sr.No	Particulars	Formula
1	Current Ratio	Current Asset Current Liabilities
2	Debt Equity Ratio	Debt Total Equity
3	Debt Service Coverage Ratio	Net Operating Income Total Debt Service (Current Debt Obligations)
4	Return on Equity Ratio	Net Income Shareholders funds
5	Inventory turnover ratio	Cost of Goods sold Average Value of Inventory
6	Trade Receivables turnover ratio	Credit Sales Average Receivables
7	Trade Payable Turnover Ratio	Net Credit Purchase Average Trade Payable
8	Net Capital Turnover Ratio	Net Sales Working Capital
9	Net Profit Ratio	Net Profit Revenue
10	Return on Capital Employed	Earnings before interest and tax Capital employed (Equity plus non current liabilities)
11	Return on Investment	Net Profit Total Equity

Ratio Analysis for the year ended as at March 31, 2022 are as follows:

Sr.No	Ratio Name	Numerator	Denominator	Year ended March 31, 2022	Year ended March 31, 2021	Variance % Points	Reason for Variance
1	Current Ratio	124.14	598.65	20.74%	102.38%	-81.64%	Reduction in bank balances
2	Debt Equity Ratio	3,000.00	(3,474.51)	Not applicable	Not applicable	Not applicable	Not applicable as the shareholders funds are negative
3	Debt Service Coverage Ratio	(1,488.54)	140.00	Not applicable	Not applicable	Not applicable	Not applicable as the Company has not earned income to service its current debt obligation
4	Return on Equity	(1,488.54)	10.00	Not applicable	Not applicable	Not applicable	Not applicable as the Company has incurred losses
5	Inventory turnover ratio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable as the Company does not have any revenue nor inventory
6	Trade receivables turnover ratio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable as the Company does not have any revenue nor receivables
7	Trade payables turnover ratio	-	546.25	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
8	Net Capital Turnover Ratio	-	(474.51)	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
9	Net Profit Ratio	(1,488.54)	-	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
10	Return on Capital Employed	(1,332.03)	(474.51)	Not applicable	Not applicable	Not applicable	Not applicable as the Company is incurring losses and its shareholders funds plus non current liabilities are negative
11	Return on Investment	(1,488.54)	(3,474.51)	Not applicable due to losses and negative networth	-	-	Not applicable due to losses and negative networth

## MYJD Private Limited

## Notes on financial statements for the year ended March 31, 2022

Ratio Analysis for the year ended as at March 31, 2021 are as follows:

Sr.No	Ratio Name	Numerator	Denominator	Year ended March 31, 2021	Year ended March 31, 2020	Variance %	Reason for Variance
1	Current Ratio	604.03	590.00	102.38%	72.18%	30.20%	Reduction in current liabilities
2	Debt Equity Ratio	2,000.00	(1,985.97)	Not applicable	Not applicable	Not applicable	Not applicable as the shareholders funds are negative
3	Debt Service Coverage Ratio	2,000.00	-	Not applicable	Not applicable	Not applicable	Not applicable as the Company has not earned income
4	Return on Equity	(628.78)	10.00	Not applicable	Not applicable	Not applicable	Not applicable as the Company has incurred losses
5	Inventory turnover ratio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable as the Company does not have any revenue nor inventory
6	Trade receivables turnover ratio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable as the Company does not have any revenue nor receivables
7	Trade payables turnover ratio	-	552.50	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
8	Net Capital Turnover Ratio	-	14.03	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
9	Net Profit Ratio	(628.78)	-	Not applicable	Not applicable	Not applicable	Not applicable as there is no turnover
10	Return on Capital Employed	(628.78)	14.03	Not applicable	Not applicable	Not applicable	Not applicable as the Company is incurring losses
11	Return on Investment	(628.78)	(1,985.97)	Not applicable due to losses and negative networth	-	-	Not applicable due to losses and negative networth

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022**

12. The Company has incurred losses of Rs. (-) 3,484.51 as at March 31st, 2022 as against share capital of Rs 10.00. Hence the shareholders' funds are (-) Rs 3,474.51. This is the fourth financial year of the Company since its incorporation. The Company is yet to commence operations. The Company gets financial support from its Promoters. The Management is actively working to secure a revenue stream and chart a profitable course for the Company in the near future. Accordingly, these financial statements have been prepared under the going concern assumption.
13. Other information pursuant to paragraphs 3, 4C and 4D of part II of Schedule VI to the Companies Act, 2013 - Not Applicable.
14. Based on the information received from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 we furnish the particulars as under:

Rs. in '00

<b>Particulars</b>	<b>For the year ended 31 March, 2022</b>	<b>For the year ended 31 March, 2021</b>
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	Nil	Nil
(iv) The amount of interest due and payable for the year	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	Nil	Nil

15. There are no material timing differences between taxable income and accounting income that have originated during the year. In view of the same there is no deferred tax liability for the year ended 31.03.2022. (Previous year 31.03.21: Nil). Deferred tax asset is not being recognized as there is no virtual certainty of future profit.

**MYJD Private Limited****Notes on financial statements for the year ended March 31, 2022**

16. Expenditure in foreign currency: Nil (Previous year 31.03.21: Nil)

17. Earnings in foreign currency: Nil (Previous year 31.03.21: Nil)

18. Payments to auditors includes:

Rs. in '00

<b>Particulars</b>	<b>For the year ended 31.03.2022</b>	<b>For the year ended 31.03.2021</b>
Statutory Audit Fees	500	500
Limited Review Fees	600	-
GST on Fees	198	90
<b>Total</b>	<b>1,298</b>	<b>590</b>

19. As per required under IND AS 24 on "Related Party Disclosure" the details of transaction during the year with the related parties of the company as defined in IND AS 24 are as follows:

**a) List of Related Parties**

**I. Ultimate Holding Company**

- Reliance Industries Limited

**II. Holding Company**

- Just Dial Limited

**III. Key Management Personnel**

- V. S. S. Mani – Director
- Anita Mani – Director
- Abhishek Bansal – Director

**b) Transaction with related parties**

Rs. in '00

<b>Related party</b>	<b>Nature of Transaction</b>	<b>For the year ended 31.03.22</b>	<b>For the year ended 31.03.21</b>
Just Dial Limited	Loan from Holding Company	1,000	1,000

**c) Balances at the year-end**

Rs. in '00

	<b>As at 31.03.2022</b>	<b>As at 31.03.2021</b>
<b>Borrowings</b>		
Just Dial Limited	2,000	1,000
V. S. S. Mani	1,000	1,000

**MYJD Private Limited**

**Notes on financial statements for the year ended March 31, 2022**

20. Previous years' figures have been regrouped and reclassified to conform to the current year's presentation.

As per our report of even date attached.

**For Bhuchar & Chandak**

Chartered Accountants

Firm Reg. No. 101439W

For & on behalf of the Board of Directors

**MYJD Private Limited**

**V. Rajagopal**

Partner

Membership NO. 27318

**V. S. S. Mani**

Director

DIN: 00202052

**Abhishek Bansal**

Director

DIN: 08580059

Place: Mumbai

Date: April 28, 2022

Place: Mumbai

Date: April 28, 2022