

VSPV & Co Chartered Accountants

Report on Review of Interim Financial Information

To,
The Board of Directors,
Middle Path Trading Private Limited

We have reviewed the accompanying [condensed] balance sheet of Middle Path Trading Private Limited as of September 30, 2021 and the related [condensed] statements of profit & loss and its cash flows for the six-month period then ended. Management is responsible for the preparation and presentation of this interim financial information in accordance with the accounting principles generally accepted in India.. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of the state of affairs of the entity as at September 30, 2021, and of its profit & loss and its cash flows for the six months period then ended in accordance with the accounting principles generally accepted in India.

For VSPV & Co.
Chartered Accountants
Reg. No.: 005483N


VSPV & Co.
Chartered Accountants

Sudhir Gupta, FCA
Partner
M. No. 207822

Place: New Delhi
Date: 10/12/2021

UDIN.....21207822AAAATB2023.....generated on...10/12/2021

Middle Path Trading Private Limited
Balance Sheet as at 30th September, 2021

(Amount in Rs.)

| Particulars | Note No. | As at 30th September, 2021 | As at 31st March, 2021 |
|--|----------|----------------------------|------------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholders' funds | | | |
| Share capital | 02 | 12,182,500 | 12,182,500 |
| Reserves and surplus | 03 | 97,542,033 | 105,438,169 |
| | | 109,724,533 | 117,620,669 |
| Non Current liabilities | | | |
| Deferred Tax Liability | 07 | - | 7,564 |
| Current liabilities | | | |
| Short-term borrowings | 04 | 166,950 | 166,950 |
| Other current liabilities | 05 | 34,459,020 | 438,328 |
| Short-term provisions | | 410,000 | 410,000 |
| | | 35,035,970 | 1,015,278 |
| TOTAL | | 144,760,503 | 118,643,511 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, Plant and Equipment Tangible Assets | 06 | 245,403 | 234,109 |
| | | 245,403 | 234,109 |
| Current assets | | | |
| Inventories | 08 | 21,575,081 | - |
| Receivables | 09 | 107,137,543 | 107,898,417 |
| Cash and cash equivalents | 10 | 2,177,380 | 409,889 |
| Short-term loans and advances | 11 | 13,625,096 | 10,101,096 |
| | | 144,515,100 | 118,409,402 |
| TOTAL | | 144,760,503 | 118,643,511 |
| Significant accounting policies and notes to accounts | 1 to 24 | | |

The accompanying notes are an integral part of the financial statements.
As per our report attached

For and on behalf of the Board of Directors

For **VSPV & Co.**

Chartered Accountants

Firm Regn. No. 005483N



Sudhir Gupta, FCA
(Partner)
(M. No. 207822)

Place : New Delhi
Date : 10/12/2021


Swatantra Prakash Gupta
Director
DIN-01205352


Virender Kumar
Director
DIN-09130528

(UDIN : 21207822AAAAT B2023 generated on 10/12/2021)

Middle Path Trading Private Limited
Statement of Profit and Loss for the period 1st April to 30th September, 2021

(Amount in Rs.)

| Particulars | Note No. | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|--|----------|--|--|
| Revenue from operations | 12 | 51,267,099 | - |
| Other income | 13 | - | - |
| Total Revenue | | 51,267,099 | - |
| Expenses | | | |
| Cost of goods sold | 14 | 54,020,179 | - |
| Employees Benefits Expenses | 15 | 1,967,959 | - |
| Finance Cost | | 2,766,232 | - |
| Depreciation and amortization Expenses | 06 | 73,706 | - |
| Other expenses | 16 | 304,504 | 600 |
| Total Expenses | | 59,132,579 | 600 |
| Profit Before Tax | | (7,865,480) | (600) |
| Tax expense: | | | |
| Current Tax | | - | - |
| Deferred Tax | 07 | 7,564 | - |
| Previous year taxes | | 38,220 | - |
| Profit / (Loss) for the year | | (7,896,136) | (600) |
| Earnings per share | | | |
| Basic and diluted | 18 | (6.48) | (0.00) |
| Significant accounting policies and notes to accounts | 1 to 24 | | |

The accompanying notes are an integral part of the financial statements.
In terms of our report attached.

For and on behalf of the Board

For **VSPV & Co.**
Chartered Accountants
Firm Regn. No. 005483N



Sudhir Gupta, FCA
(Partner)
(M. No. 207822)

Sudhir Gupta
Swatantra Prakash Gupta
Director
DIN-01205352

Virender Kumar
Virender Kumar
Director
DIN-09130528

Place : New Delhi
Date : 10/12/2021

(UDIN : 21207822AAAA TB 2023 generated on 10/12/2021)

Middle Path Trading Private Limited
Cash Flow statement for the period Six months ended on 30th September, 2021

(Amount in Rs)

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|---|--|--|
| Cash flows from operating activities | | |
| Profit / (loss) before taxation | -7,865,480 | 600 |
| Adjustments : | | |
| Depreciation | 73,706 | |
| Finance Cost | 2,766,232 | |
| Interest Received | - | |
| Other Income (Loan w/off) | - | |
| Operating profit before working capital changes | -5,025,542 | -600 |
| Decrease / (Increase) in Inventories | -21,575,081 | |
| Decrease / (Increase) in Trade Receivables | 760,874 | |
| Decrease / (Increase) in short term loans and advances | -3,524,000 | |
| Increase / (Decrease) in trade payables | - | |
| Increase / (Decrease) in other payables | 34,020,692 | |
| Cash from Operations | 4,656,943 | 600 |
| Income Tax Paid (Net) | 38,220 | |
| Net cash from operating activities (A) | 4,618,723 | -600 |
| Cash flows from investing activities | | |
| Purchase of Property, Plant & Equipment, CWIP and Intangibles | -85,000 | |
| Interest Received | - | |
| (Increase) / Decrease in Investments | - | |
| Net cash used from investing activities | -85,000 | - |
| Cash flows from financing activities | | |
| Proceeds from issuance of share capital | - | |
| Finance Cost paid | -2,766,232 | |
| Increase in borrowings | - | |
| Net cash from financing activities | -2,766,232 | - |
| Net Increase / (decrease) in cash and cash equivalents | 1,767,491 | -600 |
| Opening Cash and cash equivalents | 409,889 | 14,398 |
| Closing Cash and cash equivalents | 2,177,381 | 13,798 |

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

Auditors' Report

As per our report of even date attached

For and on behalf of the Board

For **VSPV & Co.**

Chartered Accountants

Firm Regn. No. 005483N

VSPV & Co.
Chartered Accountants

Sudhir Gupta, FCA

(Partner)

(M. No. 207822)


Swatantra Prakash Gupta

Director

DIN- 01205352


Virender Kumar

Director

DIN-09130528

Place : New Delhi

Date : 10/12/2021

(UDIN : 21207822AAAATB2023 generated on 10/12/2021)

Middle Path Trading Private Limited

Notes To Financial Statements for the period ended 30th September, 2021

Note No. 01 Significant Accounting Policies

1.1 Basis of Accounting

The financial statements of the Company are prepared in accordance with generally accepted accounting principles in India (GAAP) . The Company has prepared the financial statements to comply in all material respect with the notified accounting standards under Section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

1.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of Contingent Liabilities at the date of the financial statements and the results of operations during the reporting period. Although, these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognised in accordance with the requirements of the relevant accounting standard.

1.3 Inventories

Inventories valued at cost or market price whichever is lower (as taken, valued and certified by Board of directors).

1.4 Revenue recognition

Sale of shares

Sales are recognised, on transfer of significant risks and rewards of ownership to the buyer.

Future & Options Contracts

Mark to market profit / (loss) is recognised on daily basis till the contract either expires or square off. Profit / (loss) on the contracts outstanding the end of year is recognised up to the end of the year.

1.5 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

1.6 Investments

Investments are carried individually at cost .Cost of investments include acquisition charges such as brokerage, fees and duties.

1.7 Earnings per share

The basic and diluted earning per share (EPS) is computed by dividing the net profit after tax for the year attributable to equity shareholders by the weighted average number of equity shares during the year.

1.8 Taxes on income

The expenses comprise both current and deferred taxes. Current Income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred Income taxes reflects the impact of current year timing difference 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 by the balance sheet date. Deferred tax assets are recognised 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 realised. Unrecognised deferred tax assets of earlier years are re-assured and recognised to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realised.

1.9 Depreciation and Amortization

Tangible fixed assets are carried at cost of acquisition less accumulated depreciation. The cost of fixed asset comprises the purchase price, taxes, duties, freight and any other directly attributable costs of bringing the assets to their working condition for their intended use. Borrowing costs directly attributable to acquisition of fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalised.

Depreciation on fixed assets are provided under written down value method taking the useful life of the assets as prescribed in Part C of Schedule II to the Companies Act, 2013 and residual value as 5% of the original cost of the asset.

1.10 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

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Middle Path Trading Private Limited
Notes forming part of the financial statements

Note No. 02 Share Capital

(Amount in Rs)

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|--|---------------------------|-----------------------|
| Authorised : 1250000 (Last year 1250000) Equity shares of Rs. 10/- par value | 12,500,000 | 12,500,000 |
| Issued : 1218250 (Last year 1218250) Equity shares of Rs. 10/- par value | 12,182,500 | 12,182,500 |
| Subscribed and paid-up : 1218250 (Last year 1218250) Equity shares of Rs. 10/- par value | 12,182,500 | 12,182,500 |
| TOTAL | 12,182,500 | 12,182,500 |

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period
Equity shares

| | As at 30th September 2021 | | As at 31st March 2021 | |
|---|---------------------------|-------------------|-----------------------|-------------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| At the beginning of the period | 1,218,250 | 12,182,500 | 1,218,250 | 12,182,500 |
| Issued during the Period | - | - | - | - |
| Redeemed or bought back during the period | - | - | - | - |
| Outstanding at end of the period | 1,218,250 | 12,182,500 | 1,218,250 | 12,182,500 |

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10/- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of 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 proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

| Name of Shareholders | Type of Share | As at 30th September 2021 | | As at 31st March 2021 | |
|---|--------------------|---------------------------|--------------|-----------------------|--------------|
| | | No. of Shares | % of Holding | No. of Shares | % of Holding |
| Maxsell Finserve Private Ltd. | Equity (RV: 10/-) | 410,000 | 33.65 | 410,000 | 33.65 |
| Saffron Information Technology Pvt Ltd. | Equity (RV: 10/-) | 390,000 | 32.01 | 390,000 | 32.01 |
| Maxout Enterprises Pvt Ltd. | Equity (RV: 10/-) | 408,000 | 33.49 | 408,000 | 33.49 |

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Middle Path Trading Private Limited
Notes forming part of the financial statements

Note No. 03 Reserves and surplus

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|---|---------------------------|-----------------------|
| Surplus | | |
| Opening Balance | (3,304,331) | (381,092) |
| Add: Addition during the year | - | - |
| Less: Loss for the year | (7,896,136) | (2,923,239) |
| Closing Balance | (11,200,467) | (3,304,331) |
| Securities premium | | |
| Opening Balance | 108,742,500 | 108,742,500 |
| Add: Addition during the year | - | - |
| Less : Deletion during the year | - | - |
| Closing Balance | 108,742,500 | 108,742,500 |
| Balance carried to balance sheet | 97,542,033 | 105,438,169 |

Note No. 04 Short-term borrowings

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|---|---------------------------|-----------------------|
| Loans Repayable on Demands - From Others | | |
| Others | 126,950 | 126,950 |
| | 126,950 | 126,950 |
| Loans and Advances from related parties | | |
| From directors unsecured | 40,000 | 40,000 |
| | 40,000 | 40,000 |
| The Above Amount Includes | | |
| Secured Borrowings | - | - |
| Unsecured Borrowings | 166,950 | 166,950 |
| TOTAL | 166,950 | 166,950 |

Note No. 05 Other current liabilities

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|------------------------|---------------------------|-----------------------|
| Others payables | | |
| Audit Fees Payable | 41,040 | 28,540 |
| Other payables | 34417980 | 409,788 |
| TOTAL | 34,459,020 | 438,328 |

Note No. 08 Inventories

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|--|---------------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) | | |
| Traded listed securities | 21,575,081 | - |
| Total | 21,575,081 | - |

Note No. 09 Receivables

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|--|---------------------------|-----------------------|
| Considered Good | | |
| Outstanding for a period of less than 6 months | 107,137,543 | 107,898,417 |
| Outstanding for a period exceeding 6 months | - | - |
| Total | 107,137,543 | 107,898,417 |

Note No. 10 Cash and cash equivalents

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|---------------------------------------|---------------------------|-----------------------|
| Balance with banks | | |
| Balance in Current account with Banks | 2,158,482 | 401,791 |
| Total (A) | 2,158,482 | 401,791 |
| Cash in hand | | |
| Cash in hand | 18,898 | 8,098 |
| Total (B) | 18,898 | 8,098 |
| Total (A)+(B) | 2,177,380 | 409,889 |
| TOTAL | | |





Middle Path Trading Private Limited
Notes forming part of the financial statements

Note No. 11 Short term loans and advances

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|--|---------------------------|-----------------------|
| | Short-term | Short-term |
| Loans and advances to related parties | | |
| Unsecured, considered good | - | - |
| Other loans and advances | | |
| Unsecured, considered good | 13,601,096 | 10,101,096 |
| Advance to staff | 24,000 | - |
| | 13,625,096 | 10,101,096 |
| TOTAL | 13,625,096 | 10,101,096 |

Note No. 12 Revenue From Operation

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|------------------------------------|--|--|
| | Cash Market | |
| Sale of shares | 57,834,733 | - |
| Speculation Income | 5,761 | - |
| Total (A) | 57,840,495 | - |
| Derivatives | | |
| Profit & loss from future & option | -5,561,263 | - |
| Shares and F&O Trading Expenses | -1,012,132 | - |
| Total (B) | -6,573,395 | - |
| TOTAL (A)+(B) | 51,267,099 | - |

Note No. 13 Other income

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|--------------|--|--|
| | Interest Received | - |
| TOTAL | - | - |

Note No. 14 Cost of goods sold

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|---|--|--|
| | Inventory at the beginning of the year | |
| Listed Shares | - | - |
| Purchase during the period | | |
| Listed Shares | 75,595,260 | - |
| Inventory at the end of the period | | |
| Listed Shares | 21,575,081 | - |
| Cost of Goods Sold | 54,020,179 | - |

Note No. 15 Employee Benefit Expenses:

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|-----------------------------|--|--|
| | Director Remuneration | 638,550 |
| Salary and Wages | 1,098,920 | - |
| Staff Welfare Expense | 112,164 | - |
| Medical Expenses (Covid 19) | 118,325 | - |
| | 1,967,959 | - |

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Middle Path Trading Private Limited
Notes forming part of the financial statements

Note No. 16 Other expenses

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|---------------------------------|--|--|
| Rates and taxes | - | - |
| Advertisement Expenses | 3,894 | - |
| Printing and stationery | 23,328 | - |
| Legal and Professional Expenses | - | - |
| Bank Charges | 347 | - |
| Interest on Tds | 1,256 | - |
| House Keeping charges | 20,252 | - |
| Office Expenses | 47,003 | - |
| Other Expenditure | - | - |
| Postage and Courier Expenses | 490 | - |
| Conveyance Expenses | 148,749 | - |
| Travelling Expenses | - | - |
| ROC Filing | 3,000 | 600 |
| Repair & Maintenance | 26,625 | - |
| Telephone Expenses | 9,990 | - |
| Software Expenses | 7,080 | - |
| Auditor Remuneration | 12,500 | - |
| Loss on sale of Investments | - | - |
| TOTAL | 304,504 | 600 |

Note No. 17 Payment to Auditors

| Particulars | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|---------------|--|--|
| Company Audit | 7,500 | - |
| Tax Audit | 5,000 | - |
| TOTAL | 12,500 | - |

Note No. 18 Earnings per Share

| For the year ended 31st March | For the period 1st April 2021 to 30th September 2021 | For the period 1st April 2020 to 30th September 2020 |
|---|--|--|
| Earnings : | | |
| Net Profit after tax | (7,896,136) | (600) |
| Weighted average number of equity shares of Rs 10 each outstanding during the year for basic and diluted earnings per share | 1,218,250 | 1,218,250 |
| Basic and diluted EPS for the par value of Rs 10 | (6.48) | (0.00) |

Note No. 19 Contingent Liabilities not provided for :

a) Claims not acknowledged as debts:

| Particulars | As at 30th September 2021 | As at 31st March 2021 |
|---|---------------------------|-----------------------|
| Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for | | |
| Claims not acknowledged by the Company | | |
| TOTAL | - | - |

b) Guarantee

Note No. 20 Payable to micro, small and medium enterprises

Information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given, as none of the parties are having applicability of MSMED Act, 2006.

Note No. 21 Deferred Taxation

Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences between the carrying values of assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using substantively enacted tax rates. During the year the Company has Deferred Tax Assets and as per Para 17 of Accounting Standard-22, the Deferred Tax Assets can be recognised if the company have convincing evidence of virtual certainty of sufficient future income. Since the Company does not have records as convincing evidence to ensure that there will be virtual certainty of sufficient future income against which such Deferred tax assets can be realised. Hence the same is not recognised in the books of accounts.

Note No. 22 Related party transactions

Details of related parties:

| Description of relationship | Names of related parties |
|---|--|
| Key Management Personnel (KMP) | Mr.Suresh Rai, Director Mr.Dharmendra Gupta, Director Mr.S.P.Gupta, Director Mr. Virender Kumar, Director |
| Company in which KMP / Relatives of KMP can exercise significant influence with whom transaction transaction have been undertaken | RELIABLE FINANCE CORPN PRIVATE LIMITED VA REALCON PRIVATE LIMITED SHIRAJ MARKETING PRIVATE LIMITED |

Note: Related parties have been identified by the Management.

Middle Path Trading Private Limited
Notes forming part of the financial statements

(Amount in Rs)

| Particulars | KMP | Relatives of Key management Personnel | Entities in which KMP / relatives of KMP have significant influence |
|--|--------------------|---------------------------------------|---|
| Balances outstanding at the end of the year | | | |
| a) Loans Receivables | - | - | 5,514,190 |
| >RELIABLE FINANCE CORPN PRIVATE LIMITED | - | - | (80214190) |
| b) Other Payables to Directors | 40,000 (40000) | - | - |
| c) Managerial Remuneration | | | |
| Mr. Virender Kumar, Director | 35,000 (30000) | - | - |
| Mr.S.P.Gupta, Director | 75,710 (80000) | - | - |
| Transaction during the period | | | |
| Loan repayment received | | | |
| >RELIABLE FINANCE CORPN PRIVATE LIMITED | - | - | 73,700,000 (34000000) |
| Sale of Unlisted shares | | | |
| >RELIABLE FINANCE CORPN PRIVATE LIMITED | - | - | (114214190) |
| Remuneration paid to Directors | | | |
| Mr. Virender Kumar, Director | 180,000 (30000) | - | - |
| Mr.S.P.Gupta, Director | 458,550 (80000) | - | - |
| Note: Figures in bracket relates to the previous year(FY 2020-2021) | | | |

Note No. 23 Previous Year Figures

Previous year figures have been regrouped / recasted , where ever considered necessary

Note No. 24

The company is in the process of corporate restructuring. Accordingly, these financial statements have been prepared for the period of six months ending on 30th September 2021

For VSPV & Co.
Chartered Accountants
Firm Regn. No. 005483N

VSPV & Co.
Chartered Accountants

Sudhir Gupta, FCA
(Partner)
(M. No. 207822)

Place : *New Delhi*
Date : *10/12/2021*

Swati
Swatantra Prakash Gupta
Director
DIN- 01205352

For and on behalf of the Board
Virender Kumar
Virender Kumar
Director
DIN-09130528

(UDIN : 21207822AAAATB2023 generated on 10/12/2021)

Note No. 06 Property, Plant and Equipment as at 30th September 2021

| Assets | Gross Block | | | | Accumulated Depreciation/ Amortisation | | | Net Block | | |
|------------------------|----------------|-----------------------------|----------------------------|---------------------|--|---|--|----------------|----------------|---------------------|
| | Balance as at | Additions during the period | Deletion during the period | Balance as at | Balance as at | Provided for the period 1st April to September 2021 | Deletion / adjustments during the year | Balance as at | Balance as at | |
| | 1st April 2021 | | | 30th September 2021 | | | | 1st April 2021 | 30-Sep-21 | 30th September 2021 |
| Tangible assets | | | | | | | | | | |
| Own Assets | | | | | | | | | | |
| Office Equipments | 118,420 | 54,500 | - | 172,920 | 357 | 34,131 | - | 34,488 | 138,432 | 118,063 |
| Computer | 119,350 | - | - | 119,350 | 3,304 | 36,682 | - | 39,986 | 79,364 | 116,046 |
| Furniture | - | 30,500 | - | 30,500 | - | 2,893 | - | 2,893 | 27,607 | - |
| Total | 237,770 | 85,000 | - | 322,770 | 3,661 | 73,706 | - | 77,367 | 245,403 | 234,109 |
| PY Total | - | 237,770 | - | 237,770 | - | 3,661 | - | 3,661 | 234,109 | - |

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Note 07 - Deferred Tax Liabilities (Net)

Amount in Rs.

| Particulars | As at September 30,2021 | As at March 31, 2021 |
|--|-------------------------------|-------------------------|
| Depreciation on Fixed Assets as per Companies Act, 2013 | | 3,661 |
| Depreciation on Fixed Assets under the Income Tax Act, 1961 | | 32,752 |
| Timing Difference of depreciation | - | 29,091 |
| Tax as per Current Rate @ 26% | - | 7,564 |
| DEFERRED TAX LIABILITY/(ASSET) AT THE END OF THE YEAR | - | 7,564 |
| DEFERRED TAX LIABILITY/(ASSET) AT THE BEGINNING OF THE YEAR (TO BE RECOGNIZED TO THE EXTENT OF DTL) | - | - |
| EFFECT FOR THE YEAR IN STATEMENT OF PROFIT & LOSS | - | 7,564 |

10/12/21

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