S. S. DHOOT & CO
CHARTERED ACCOUNTANTS

401, Shri Mahalaxmi Apartment,
Near Motwani Hospital, Dsouza Colony,
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Independent Auditor's Report

To the Members of SPOCHUB SOLUTIONS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **Spochub Solutions Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, Statement of Profit and Loss, the Statement of changes in Equity and Cash Flow Statement for the period then ended, notes to financial statements, including a summary of the material 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 March 31, 2024, the loss, changes in equity and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified u/s 143(10) of the Act. Our responsibilities under those SAs 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 financial statements under the provisions of the Act & Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditor's report thereon.

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

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditors' report, 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.

Management's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit / loss, other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting standards (IND AS) 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility 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.

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FRN
131854W
CHARTERED ACCOUNTANTS

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

- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 and Board of Directors.

- Conclude on the appropriateness of Managements and Board of Directors use of the going concern basis of accounting in preparation of financial statements 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 material uncertainty exists, we are required to draw attention in the 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 the 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.

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.

S. S. DHOOT & CO.
FRN
131854W
CHARTERED ACCOUNTANTS
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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanation given to us , we give in the **Annexure I**, 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 Companies 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 changes in equity and the statement of Cash Flows 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, 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.

(f) With respect to the adequacy of the internal financial control with reference to financial statements of the company and the operating effectiveness of such controls, refer to our separate report in **Annexure II**.

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FRN
131854W
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(g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of 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 has disclosed the impact of pending litigations, if any, as at 31 March 2024 on its financial position in its financial statements.

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 are required to be transferred to the Investor Education and Protection fund by the Company.

iv. a) Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,

- 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.

b) Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall,

- 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

v. Based on the audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations made by the management under sub clause iv (a) and (b) above, contain any material misstatement.

vi. The company has neither declared nor paid any dividend during the period.

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vii. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

With respect to matters to be included in the Auditors' Report under section 197(16):

In our opinion and to the best of our information and according to the explanations given to us, there is no Managerial Remuneration paid or provided during the period under audit and therefore, reporting under the provisions of Section 197 read with Schedule V of the Act are not applicable.

for **S S Dhoot & Co.,**
Chartered Accountants
Firm's registration number: 131854W

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

Sarvesh Dhoot
Partner
Membership number: 134130
UDIN – 24134130BKFCYB6980
Nashik, August 26, 2024

Annexure I to Independent Auditors' Report

Referred to in paragraph 7 of the Independent Auditors Report of even date to the members of Spochub Solutions Private Limited on the financial statements as of and for the period ended on March 31, 2024

(i) According to the information and explanation given to us, the Company has no fixed assets as on 31st March, 2024. Accordingly, the provisions of clause 3(i)(a), (b), (c), (d) and (e) of the Order are not applicable to the Company and hence not commented upon

(ii) According to the information and explanation given to us, the Company has no inventory as on 31st March, 2024. Accordingly, the provisions of clause 3(ii)(a) and (b) of the Order are not applicable to the Company and hence not commented upon.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 ('the Act'). Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

(iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees and securities given in respect of which provisions of Section 185 and 186 of the Act are applicable and hence not commented upon.

(v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Act, for the products of the Company.

(vii) (a) The undisputed statutory dues including provident fund, employees' state insurance, income-tax, customs duty, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, custom duty, goods and service tax, cess and other statutory dues were outstanding, at the end, for a period of more than six months from the date they became payable.

(c) According to the information and explanations given to us, there are no dues of income tax, customs duty, goods and services tax and cess which have not been deposited on account of any dispute.

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(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the period.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowings or in the payment of interest thereon to any other lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, there are no term loans taken by the company during the period under audit and hence the said clause is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that, there are no loans taken by the company from banks or financial institutions during the period under audit and therefore, the said clause is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under Companies Act. The Company does not hold any investment in any associate or joint venture as defined under the Companies Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the period on the pledge of securities held in its subsidiaries as defined under Companies Act. The Company does not hold any investment in any associate or joint venture as defined under Companies Act.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the period. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the period. Accordingly, clause 3(x)(b) of the Order is not applicable.

S.S. BHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the period.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with Sections 177 and 188 of the Companies Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) The company being Private Limited Company with first year of operations, provisions of section 138 of Companies Act 2013 read with Rule 13 of Companies (Accounts) Rules, 2014 is not applicable. Accordingly, clause 3(xiv) (a) and (b) of the Order is not applicable.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) During the current period the company has incurred very small amount of cash loss of Rs.0.03 million.

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FRN
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CHARTERED ACCOUNTANTS

(xviii) There has been no resignation of the statutory auditors during the period. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios (refer note 24 to financials), ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, sub-section (5) of Section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

for **S S Dhoot & Co.,**
Chartered Accountants
Firm's registration number: 131854W

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

Sarvesh Dhoot
Partner
Membership number: 134130
UDIN – 24134130BKFCYB6980
Nashik, August 26, 2024

Annexure II to the Independent Auditor's Report on the financial statements of Spochub Solutions Private Limited for the period ended 31st March 2024.

Report on the Internal Financial Controls under clause (i) of sub-section 3 of Section 143 of the Act

Opinion

We have audited the Internal financial controls over financial reporting of Spochub Solutions Private Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the company for the period ended on that date.

In our opinion, the company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31st March 2024, based on the internal financial controls with reference to financials statements criteria establish 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 (the "Guidance Note")

Management's Responsibility for internal Financial Controls

The company's management and Board of Directors 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 control 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 the respective 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 Act.

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") issued by the ICAI 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 issued by the ICAI. 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.

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

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.

Auditors Responsibility

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, 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 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.

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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.

for **S S Dhoot & Co**
Chartered Accountants
Firm's registration number: 131854W

Sarvesh Dhoot
Partner
Membership number: 134130
UDIN – 24134130BKFCYB6980
Nashik, August 26, 2024

SPOCHUB SOLUTIONS PRIVATE LIMITED
Balance Sheet as at March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

	Notes	As at March 31, 2024	As at March 31, 2023
ASSETS			
(i) Current assets			
Financial Assets			
(i) Cash and cash equivalents	3	0.16	0.20
Total assets		**0.16**	**0.20**
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	4	0.20	0.20
Other equity			
Reserves and surplus	5	(0.06)	(0.02)
Total equity		**0.14**	**0.18**
LIABILITIES			
(i) Current liabilities			
Current financial liabilities			
(i) Short term borrowings	6	-	0.00
(ii) Trade Payables	7	0.01	0.02
(iii) Other current liabilities	8	0.02	0.02
Total current liabilities		**0.02**	**0.02**
Total liabilities		**0.02**	**0.02**
Total equity and liabilities		**0.16**	**0.20**

The above balance sheet should be read in conjunction with the accompanying significant notes.

In terms of our report of even date

For S S Dhoot & Co.
Firm Registration Number: 131854W
Chartered Accountants

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

Sarvesh Dhoot
Partner
Membership Number : 134130
UDIN : 24134130BKFCYB6980

Place : Nashik
Date : August 26, 2024

For and on behalf of the Board of Directors
SPOCHUB SOLUTIONS PRIVATE LIMITED
CIN : U72900MH2021PTC355918

Piyush Somani
Director
DIN :02357582

Place: Nashik
Date : August 26, 2024

Sarala Somani
Director
DIN: 02357805

Sau. Sarala Somani

SPOCHUB Solutions Pvt. Ltd.

Place: Nashik
Date : August 26, 2024

SPOCHUB SOLUTIONS PRIVATE LIMITED
Statement of Profit and Loss for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

	Notes	Year ended March 31, 2024	Period ended March 31, 2023
Revenue from operations		-	-
Total income		-	-
Expenses			
Other expenses	7	0.02	0.03
Total expenses		**0.02**	**0.03**
Profit before tax		**(0.02)**	**(0.03)**
Income tax expense			
Current tax		-	-
Deferred tax		-	-
Mat entitlement		-	-
Total tax expense		-	-
Profit for the year		(0.02)	(0.03)
Other comprehensive income			
Items that may be reclassified to profit or loss		-	-
Items that will not be reclassified to profit or loss		-	-
Total other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(0.02)	(0.03)
Earnings per equity share for profit (loss) attributable to owners of SSPL	9		
Basic		(0.00)	(0.00)
Diluted		(0.00)	(0.00)

The above statement of profit and loss should be read in conjunction with the accompanying notes.

In terms of our report of even date

For S S Dhoot & Co.
Firm Registration Number: 131854W
Chartered Accountants

Sarvesh Dhoot
Partner
Membership Number : 134130
UDIN: 24134130BKFCYB6920

Place : Nashik
Date : August 26, 2024

For and on behalf of the Board of Directors
SPOCHUB SOLUTIONS PRIVATE LIMITED
CIN : U72900MH2021PTC355918

Piyush Somani
Director
DIN :02357582

Place: Nashik
Date : August 26, 2024

Sarala Somani
Director
DIN: 02357805

Sau. Sarala Somani

Place: Nashik
Date : August 26, 2024

SPOCHUB SOLUTIONS PRIVATE LIMITED
Statement of Cashflows for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

Particulars	For the year ended 31 March, 2024 Rs.	For the period ended 31 March, 2023 Rs.
(A) Cash flow from operating activities		
Profit before income tax	(0.02)	(0.03)
Movements in working capital :		
Increase/(Decrease) in Trade payables	0.02	0.02
Increase/(Decrease) in other current liabilities	-	-
Cash generated from operations	(0.04)	(0.00)
Direct taxes paid	-	-
Net cash inflow/ (outflow) from operating activities	(0.04)	(0.00)
(B) Cash flow from investing activities		
Net cash flows used in investing activities	-	-
(C) Cash flow from financing activities		
Proceeds from issue of shares	-	-
Net cash inflows/ (outflow) from financing activities	-	-
Net increase in cash and cash equivalents (A+B+C)	(0.04)	-0.00
Cash and cash equivalents at beginning of the year	0.20	0
Cash and cash equivalents at end of the year	0.16	0.20

Particulars	For the year ended 31 March, 2024 Rs.	For the period ended 31 March, 2023 Rs.
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with scheduled banks		
On current accounts	0.16	0.20
Cash and cash equivalents at the end of the financial year	**0.16**	**0.20**

The notes referred to above from an integral part of the Cash Flow Statement

As per our report of even date attached

For S S Dhoot & Co.
Chartered Accountants
Firm Registration Number: 131854W

Sarvesh Dhoot
Partner
Membership Number : 134130
UDIN : 24134130BKFCYB6980

Place : Nashik
Date : August 26, 2024

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors
SPOCHUB SOLUTIONS PRIVATE LIMITED
CIN : U72900MH2021PTC355918

Piyush Somani
Director
DIN: 02357582

Place: Nashik
Date : August 26, 2024

Sarala Somani
Director
DIN: 02357805

Sau. sarala somani

Place: Nashik
Date : August 26, 2024

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Statement of Changes in Equity for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

A. Equity Share Capital
Equity Shares of Rs.10 each issued, subscribed and fully paid up

	Note	Total
As at April 01, 2022		**0.20**
Fresh issue of equity share capital		-
As at March 31, 2023	4	0.20
Change in equity share capital		-
As at March 31, 2024		**0.20**

B. Other Equity

	Retained earnings	Total other equity
As at April 01, 2022	**(0.02)**	**(0.02)**
Loss for the period	(0.03)	(0.03)
Other Comprehensive Income	-	-
Total comprehensive income for the period	(0.03)	(0.03)
As at March 31, 2023	**(0.04)**	**(0.04)**
Profit for the period	(0.02)	(0.02)
Other Comprehensive Income	-	-
Total comprehensive income for the period	**(0.02)**	**(0.02)**
As at March 31, 2024	**(0.06)**	**(0.04)**

The above statement of changes in equity should be read in conjunction with the accompanying notes.

For S S Dhoot & Co.
Firm Registration Number: 131854W
Chartered Accountants

Sarvesh Dhoot
Partner
Membership Number : 134130
UDIN 24134130BKFCYB6980

Place : Nashik
Date : August 26, 2024

For and on behalf of the Board of Directors
SPOCHUB SOLUTIONS PRIVATE LIMITED
CIN : U72900MH2021PTC355918

Piyush Somani
Director
DIN :02357582

Place: Nashik
Date : August 26, 2024

Sarala Somani
Director
DIN: 02357805

Sau. Sarala Somani

Place: Nashik
Date : August 26, 2024

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

1. Corporate information
Spochub Solutions Private Limited ('the Company') was incorporated on 25th February 2021. The Registered office of the company is B-24 & 25, MIDC, Satpur, Nashik -422007. The company is playing the role of digital information catalyst offering a curated catalogue of innovative software solutions, developed by passionate software developers that makes it fast and easy for customers to search and deploy software solutions aligning with their business needs.

2. Summary of material accounting policies
In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has voluntarily adopted Indian Accounting Standards (referred to as "Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015.

2.1 Basis of accounting preparation and presentation
These financial statements have been prepared on historical cost basis. Historical cost is generally based on the fair value of the considerations given in exchange for goods and services. The financial statements are presented in "INR" and all values are reported in Rupees Millions unless otherwise stated.

These financial statements comply in all material aspects with the Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) {Companies (Indian Accounting Standard) Rules, 2015} and other relevant provisions of the Act.

Current versus non-current classification
The Company presents assets and liabilities in the balance sheet based on current/non-current classification.
An asset is current when it is:
- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent 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 the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is 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.

Operating cycle of the Company is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. Based on the nature of products and the time between the acquisitions of assets for processing and their realization in cash and cash equivalents, the company has ascertained operating cycle of 12 months for the purpose of current and non-current classification of assets and liabilities.

Use of estimates and judgements
The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

2.2 Revenue Recognition

Income from services
Income from services rendered is recognised as the service is performed and is booked based on agreements / arrangements with concerned parties.

2.3 Other Income

Interest income
Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest Income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset's net carrying amount on initial recognition.

Rental Income
Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms and is included in other income in the statement of profit and loss.

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

2.4 Foreign Currency

There are no forreign currency transactions.

2.5 Taxation

Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period.

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions.

Current income tax

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

Deferred tax liabilities are recognised for all taxable timing differences.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, the company reassesses unrecognised deferred tax assets, if any.

Minimum Alternative Tax ("MAT") credit is recognised 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 a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

2.6 Provisions

General

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits 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. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

2.7 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 Company 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.

2.8 Earnings Per Share

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings per share. Basic earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

2.9 Cash flow statement

The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents cash flows by operating, investing and financing activities of the Company.

2.10 Cash and Cash equivalents

Cash and cash equivalent 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 presentation in the statement of cash flows, cash and cash equivalents consist of cash and cash equivalent, as defined above, net of outstanding bank overdrafts if they are considered an integral part of the Company's cash management.

2.11 Dividends

The Company recognises a liability to make cash distributions to equity holders of the Company when the distribution is authorised and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorised when it is approved by the shareholders. A corresponding amount is recognized directly in equity.

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

3 Cash and cash equivalents

	As at March 31, 2024	As at March 31, 2023
Balances with banks		
On current accounts	0.16	0.20
Cash on hand	-	-
Total cash and cash equivalents	**0.16**	**0.20**

S.S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

4 Equity share capital

Particulars	As at March 31, 2024	As at March 31, 2023
Authorised share capital:		
50,000 (2023: 50,000) equity shares of Rs 10 each	0.50	0.50
Total	**0.50**	**0.50**
Issued, subscribed and paid up :		
Equity share capital		
20,000 (2023: 20,000) equity shares of Rs 10 each fully paid up	0.20	0.20
Total	**0.20**	**0.20**

(i) Reconciliation of number of equity shares issued

Particulars	As at March 31, 2024	As at March 31, 2023
Issued, subscribed and paid up		
Shares outstanding at the beginning of the period	20,000	20,000
Issued during the period	-	-
Shares outstanding at the end of the period	**20,000**	**20,000**

(ii) Reconciliation of issued equity share capital

Particulars	As at March 31, 2024	As at March 31, 2023
Issued, subscribed and paid up		
Shares capital outstanding at the beginning of the period	0.20	0.20
Share capital issued during the period	-	-
Shares outstanding at the end of the year	**0.20**	**0.20**

(iii) Terms/ rights attached to equity shares

Equity Shares: The company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. No dividend is proposed by the Board of Directors. 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.

(iv) Details of shareholders holding more than 5% equity shares is set out below

Name of the shareholder	As at March 31, 2024		As at March 31, 2023	
	% holding	No. of shares	% holding	No. of shares
ESDS Software Solutions Limited	99.99%	19,998	99.99%	19,998

(v) Aggregate number of bonus shares issued during the period of five years immediately preceding the reporting date:

Nil bonus shares issued during the period ended March 31, 2024 (period ended March 31, 2023).

5 Other Equity

Particulars	As at March 31, 2024	As at March 31, 2023
Reserves and Surplus		
(i) Retained earnings		
Opening balance	(0.05)	(0.03)
Loss for the year	(0.02)	(0.03)
Sub-total	**(0.07)**	**(0.05)**
Total retained earnings	**(0.07)**	**(0.05)**

6 Short term Borrowings

Particulars	As at March 31, 2024	As at March 31, 2023
Unsecured Loan		
- from Directors	-	0.00
Total current Borrowings	-	**0.00**

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED

Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024

(All amounts are in Rupees Millions, unless otherwise stated)

7 Trade Payables

Particulars	As at March 31, 2024	As at March 31, 2023
Trade Payables - Others - Outstanding for less than 1 year	0.01	0.02
Total Trade Payables	**0.01**	**0.02**

8 Other current liabilities

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for expenses	0.02	0.02
Total other current liabilities	**0.02**	**0.02**

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

9 Other expenses

Particulars	Year ended March 31, 2024	Period ended March 31, 2023
Bank charges	0.00	0.00
Payment to auditors	0.02	0.02
Miscellaneous expenses	0.00	0.00
Total	**0.02**	**0.03**

10 Payment to auditors

Particulars	Year ended March 31, 2024	Period ended March 31, 2023
As auditor		
- Statutory audit fee	0.01	0.01
In other capacity		
- Fees for other services	0.01	0.01
Total	0.02	0.02

11 Earnings per share

Particulars	Year ended March 31, 2024	Period ended March 31, 2023
(a) Basic Earnings Per Share		
Net Profit attributable to Equity Shareholders of the Company	(0.02)	(0.03)
Weighted average number of Equity Shares	20,000	20,000
Basic Earnings per share	**(0.00)**	**(0.00)**
(b) Diluted Earnings Per Share		
Net Profit attributable to Equity Shareholders of the Company	(0.02)	(0.03)
Weighted average number of Equity Shares (including Potential Shares)	20,000	20,000
Diluted Earnings per share	**(0.00)**	**(0.00)**

S.S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

10 Contingencies and commitments

a Commitments

Capital commitments

	March 31, 2024	March 31, 2023
Estimated amount of contracts remaining to be executed on capital account (net of advances) and not provided for	-	-

b Contingent liabilities (to the extent not provided for)

	March 31, 2024	March 31, 2023
Claims against the company not acknowledged as debts	-	-

11 Related party Disclosures

I Related Party Name and Nature

Related Party Names	Relation
ESDS Software Solutions Limited	Holding Company
Piyush Somani	Key Managerial Personnel (KMP)

II Nature of Transactions and Amounts

Nature of transations	KMP	Holding	KMP	Holding
	2023-24	2023-24	2022-23	2022-23
Shares capital issued, subscribed and paid up	-	-	0.00	0.20
Unsecured loans	-	-	-	-

12 Previous year's figures

Previous years figures are regrouped / rearranged wherever considered necessary to confirm to current year's presentation.

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

13. Ratios:
The ratios for the period ended March 31, 2024 and March 31, 2023 are as follows:

Sr. No.	Type of Ratio	Formulae	March 31, 2024			March 31, 2023			Change in Ratios (%)	Remarks
			Numerator	Denominator	Ratio (%)	Numerator	Denominator	Ratio (%)		
1	Current ratio	Current assets Current liabilities	0.16	0.02	7.68	0.20	0.02	13.26	-42.06%	Refer Note -1
2	Debt - equity ratio	Total debt Total equity	0.00	0.14	0.00	0.00	0.18	0.00	-	Nil
3	Debt service coverage ratio	Not applicable	-	-	-	-	-	-	-	NA
4	Return on equity ratio	Net profit Shareholders equity	-0.02	0.14	-13.68%	-0.03	0.18	-13.66%	0.16%	Nil
5	Inventory turnover ratio	Not applicable	-	-	-	-	-	-	-	NA
6	Trade receivables turnover ratio	Not applicable	-	-	-	-	-	-	-	NA
7	Trade payables turnover ratio	Not applicable	-	-	-	-	-	-	-	NA
8	Net capital turnover ratio	Annual sales Current assets (-) Current liabilities	-	0.14	-	-	0.18	-	-	Nil
9	Net profit ratio	Net profit after tax Sales	-0.02	-	-	-0.03	-	-	-	Nil
10	Return on capital employed	EBIT Capital employed	-0.02	0.14	-13.68%	-0.03	0.18	-13.66%	0.16%	Nil
11	Return on investment	Not applicable	-	-	-	-	-	-	-	NA

S. S. DHOOT & CO.
FRN 131854W
CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.

SPOCHUB SOLUTIONS PRIVATE LIMITED
Notes Forming Part of Separate Financial Statements for the year ended March 31, 2024
(All amounts are in Rupees Millions, unless otherwise stated)

14 Additional Regulatory Disclosures As Per Schedule III Of Companies Act, 2013

a) The company does not have any immovables property, therefore, Additional Regulatory Disclosure relating to title deeds required as per Schedule III (revised) is not applicable.

b) The company does not have any Investments in Property, Plant and Equipment (including Right of Use Assets) and intangible assets. Therefore, the revaluation related disclosures required as per Additiona Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.

c) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

d) The Company does not have any debt taken from banks or financial institutions, therefore, wilful defaulter related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.

e) There are no transactions with the Companies whose name are struck off under Section 248 of The Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended March 31, 2023.

f) The Company does not have any debt taken from banks or financial institutions, therefore, Additional Regulatory Disclosure relating to registration and satisfaction of charges required as per Schedule III (revised) is not applicable.

g) No scheme of arrangement has been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013.

h) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

i) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) 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

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

j) There are no subsidiaries to comply with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

k) There are no transactions recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961.

l) The Company has not operated in any crypto currency or Virtual Currency transactions during the year.

As per our report of even date attached

For S S Dhoot & Co. Firm Registration Number: 131854W Chartered Accountants	**For and on behalf of the Board of Directors** **SPOCHUB SOLUTIONS PRIVATE LIMITED** CIN : U72900MH2021PTC355918	
		Sau. Sarala Somani
Sarvesh Dhoot Partner Membership Number : 134130 UDIN - 24134130BKFCYB6580	Piyush Somani Director DIN :02357582	Sarala Somani Director DIN: 02357805
Place : Nashik Date : August 26, 2024	Place: Nashik Date : August 26, 2024	Place: Nashik Date : August 26, 2024

S. S. DHOOT & CO. FRN 131854W CHARTERED ACCOUNTANTS

SPOCHUB Solutions Pvt. Ltd.