

**Independent Auditor's Report**

To the Members of  
**C2FO FACTORING SOLUTIONS PRIVATE LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying standalone financial statements of **C2FO FACTORING SOLUTIONS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at **March 31, 2024**, Statement of changes in equity, Statement of Profit and Loss for the year then ended, Statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the 'standalone financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 ('AS') and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its loss and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' 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 standalone financial statements under the provisions of the Act and the 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 audit opinion.

**Information Other than the Standalone Financial Statements and Auditors' 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 but does not include the standalone financial statements and our auditors' report thereon. The above-referred information is expected to be made available to us after the date of this audit report.

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

# **Meeti Shah & Associates**

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

### **Responsibilities of Management and Those Charged with Governance for the 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 of these standalone financial statements that give a true and fair view of the financial position, and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

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 a part of an audit in accordance with SAs, we exercise professional judgement 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, but not for the purpose of expressing an opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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- 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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.

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**

1. 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, we give in the Annexure hereto, a statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - i. 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;
  - ii. 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 the books;

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- iii. The Balance Sheet and the Statement of Profit and Loss, Statement of changes in equity and the Statement of the cash flows of the Company dealt with by this report are in agreement with the books of account;
- iv. In our opinion, the Balance Sheet and the Statement of Profit and Loss comply with the Accounting Standards notified under Section 133 of the Act read with the Rule 7 of the Companies (Accounts) Rules, 2014, as amended;
- v. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act;
- vi. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated June 13, 2017;
- vii. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, the Company has neither paid nor provided for any remuneration to its directors during the year;
- viii. 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 explanation given to us:
  - i. The Company does not have any pending litigations which would have impact on 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 are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv.
    - a. The 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 persons or entities, 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 (Ultimate Beneficiaries) by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - b. The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, 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 (Ultimate Beneficiaries) by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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- c. Based on the audit procedures performed that have been 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 (i) and (ii) of Rule 11(e) contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year.
- vi. 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.

For **Meeti Shah & Associates**  
Chartered Accountants  
**FRN: 149302W**

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SHAH**

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Date: 2024.08.28  
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**Meeti Shah**  
Proprietor  
Membership No.: 188506  
UDIN: 24188506BKBKFX9676  
Place: Mumbai  
Date: August 28, 2024

# Meeti Shah & Associates

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### Annexure to the Auditor's Report

**(Annexure referred to under the heading of “Report on other Legal and Regulatory Requirements” of the Independent Auditors’ Report of C2FO FACTORING SOLUTIONS PRIVATE LIMITED for the year ended on March 31, 2024 of even date)**

With reference to the Annexure referred to in the Independent Auditors’ Report to the members of the Company on the standalone financial statements for the year ended March 31, 2024 of even date, we report the following:

- i. (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  
  
(a) B. The Company has maintained proper records showing full particulars of intangible assets under development.  
  
(b) All Property, Plant and Equipment have not been physically verified by the management during the year but there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.  
  
(c) The Company does not own any immovable property and accordingly, clause 3(i)(c) of the Order is not applicable.  
  
(d) In our opinion and according to the information and explanations given to us the Company has not revalued its PPE (including Right of Use assets) or intangible assets or both during the year.  
  
(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. (a) The Company is a service company, primarily rendering services to facilitate the discounting / factoring of invoices / trade receivables or such other negotiable instruments on its electronic platform. Accordingly, it does not hold any physical inventories. Accordingly, clause 3(ii)(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 been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.
- iii. 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 investment in the nature of loan or provided any guarantee or security or granted any loans or advances in the nature of loans secured or unsecured to companies, firms, Limited liability partnerships or any other parties during the year. Accordingly paragraph 3(iii)(a) to (f) of the Order is not applicable to the Company.
- iv. 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 neither made any investments nor has it given loans or

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provided guarantee or security as specified under Section 185 of the Companies Act, 2013 (“the Act”) and the Company has not provided any security as specified under Section 186 of the Act.

- v. 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. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act. Accordingly, clause 3(vi) of the Order is not applicable.
- vii. (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 been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Income Tax, Cess, and other material statutory dues applicable to it with the appropriate authorities  
  
(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Income-Tax, Cess and other material statutory dues were in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.
- 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 year.
- 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 the repayment of loans or borrowings or in the payment of interest thereon to any 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) 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 applied for term loan.  
  
(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 no funds raised on short-term basis have been used for long-term purposes by the Company.  
  
(e) According to the information and explanations given to us and on an overall examination of the standalone 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 in the Act. The Company does not hold any investment in any associate or joint venture (as defined in the Act) during the year ended March 31, 2024.  
  
(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 year on the pledge of securities held in its subsidiaries (as defined under the Act).

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- x. (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) 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 complied with the provisions of the Act pertaining to private placement of shares.
- 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 the 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 and on the basis of our examination of the records of the Company, no report under sub-section (12) of Section 143 of the 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, during the year and upto the date of this report.
- (c) We have taken into consideration if any whistle blower complaints were received by the Company during the year while determining the nature, timing and extent of our audit procedures. There were no whistle blower complaints received by the Company.
- xii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, 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 and on the basis of our examination of the records of the Company, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. In our opinion and according to the information and explanations given to us, the Company is not required to appoint an internal auditor. Accordingly, clause 3(xiv) of the Order is not applicable.
- xv. In our opinion and 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 entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act 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, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are 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 CICs.
- xvii. The Company has cash losses of INR 30,237.94 (in thousands) during the current financial year. The Company has not incurred cash losses during the immediately preceding financial year.



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- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. According to the information and explanations given to us and 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, 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 the 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, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For **Meeti Shah & Associates**  
Chartered Accountants  
**FRN: 149302W**

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Date: 2024.08.28  
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**Meeti Shah**  
Proprietor  
Membership No.: 188506  
UDIN: 24188506BKBKFX9676  
Place: Mumbai  
Date: August 28, 2024

**C2FO Factoring Solutions Private Limited**  
Balance Sheet as at March 31, 2024

(All amounts in ₹ thousand unless stated otherwise)

	Note no.	As at March 31, 2024	As at March 31, 2023
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	4	2,51,837.82	2,51,837.82
Reserves and surplus	5	(23,566.42)	7,409.38
		<b>2,28,271.40</b>	<b>2,59,247.20</b>
<b>Non-current liabilities</b>			
Long-term provisions	6	3,887.02	1,822.30
		<b>3,887.02</b>	<b>1,822.30</b>
<b>Current liabilities</b>			
Trade payables	7		
-Total outstanding dues of micro and small enterprise		16.30	469.80
-Total outstanding dues of other than micro and small enterprise		295.92	198.17
Other current liabilities	8	7,189.72	2,886.26
Short Term Provision	6	38.34	111.96
		<b>7,540.28</b>	<b>3,666.19</b>
<b>Total</b>		<b>2,39,698.70</b>	<b>2,64,735.69</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
- Property, plant and equipment	9	2,195.14	863.72
- Software development in Process	9	53,520.19	9,441.73
Other non-current assets	10	-	1,99,600.00
		<b>55,715.33</b>	<b>2,09,905.45</b>
<b>Current assets</b>			
Cash and cash equivalents	11	1,64,424.63	50,582.05
Other current assets	12	19,558.74	4,248.19
		<b>1,83,983.37</b>	<b>54,830.24</b>
<b>Total</b>		<b>2,39,698.70</b>	<b>2,64,735.69</b>

**Significant accounting policies**

The notes referred above form an integral part of the financial statements.

As per our report of even date attached.

**For Meeti Shah & Associates**

Chartered Accountants

Firm Registration Number- 149302W

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**Meeti Shah**

Proprietor

Membership No. : 188506

UDIN: 24188506BKBKFX9676

Place: Mumbai

Date: 28-Aug-24

**For and on behalf of Board of Directors of**

C2FO Factoring Solutions Private Limited

CIN: U67100DL2020FTC362201

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by BASANT  
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Date:  
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**Basant Kaur**

Director

DIN: 09557729

Place: Noida

Date: 28-Aug-24

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Date:  
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**Kunal Agarwal**

Director

DIN: 02416218

Place: Delhi

Date: 28-Aug-24

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**Sanya Chandela**

Company Secretary

PAN: CBXPC4447F

Place: Delhi

Date: 28-Aug-24

**C2FO Factoring Solutions Private Limited**  
**Statement of Profit and Loss for the year ended March 31, 2024**

(All amounts in ₹ thousand unless stated otherwise)

	Note no.	For the Year ended March 31, 2024	For the Year ended March 31, 2023
<b>Revenue</b>			
Other income	13	14,740.94	13,800.06
<b>Total revenue</b>		<b>14,740.94</b>	<b>13,800.06</b>
<b>Expenses</b>			
Employee benefits expense	14	43,600.74	2,583.14
Depreciation	15	869.48	118.70
Other expenses	16	14,210.78	3,695.58
<b>Total expenses</b>		<b>58,681.00</b>	<b>6,397.42</b>
Prior Period Item	17	4,449.45	-
<b>Profit / (Loss) before tax</b>		<b>(48,389.51)</b>	<b>7,402.64</b>
<b>Tax expense</b>			
Current tax	18	(131.63)	2,326.62
Current tax related to prior years		-	-
<b>Profit / (Loss) for the period</b>		<b>(48,257.88)</b>	<b>5,076.02</b>
<b>Earnings per equity share of Rs.10 each</b>			
Basic	19	<b>(1.92)</b>	<b>0.20</b>
Diluted		<b>(1.92)</b>	<b>0.20</b>

**Significant accounting policies** 3  
The notes referred above form an integral part of the financial statements.

As per our report of even date attached.

**For Meeti Shah & Associates**

Chartered Accountants  
Firm Registration Number- 149302W

**MEETI MAHAVIR SHAH**  
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MEETI MAHAVIR SHAH  
Date: 2024.08.28  
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**Meeti Shah**  
Proprietor  
Membership No. : 188506  
UDIN: 24188506BKBKFX9676

Place: Mumbai  
Date: 28-Aug-24

**For and on behalf of Board of Directors of**

C2FO Factoring Solutions Private Limited  
CIN: U67100DL2020FTC362201

**BASANT KAUR**  
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by BASANT KAUR  
Date: 2024.08.28  
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**Basant Kaur**  
Director  
DIN: 09557729

Place: Noida  
Date: 28-Aug-24

**KUNAL AGARWAL**  
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Date: 2024.08.28  
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**Kunal Agarwal**  
Director  
DIN: 02416218

Place: Delhi  
Date: 28-Aug-24

**Sanya chandela**  
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Date: 2024.08.28  
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**Sanya Chandela**  
Company Secretary  
PAN: CBXPC4447F

Place: Delhi  
Date: 28-Aug-24