



*Chartered Accountants*

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF MOONG LABS TECHNOLOGIES PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **MOONG LABS TECHNOLOGIES PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Auditor's Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2022**, and its **Profit** for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 Standalone Financial Statements and Auditor's Report Thereon

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The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

### **Responsibility of Management and Those Charged with Governance (TCWG)**

The Company's Board of Directors is 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 financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

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

The Board of Directors are 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 part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- (a) 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.
- (b) 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) 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

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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.

- (e) 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.

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**

**This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.**

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.

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- 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 those books.
- iii. The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- iv. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- v. On the basis of the written representations received from the directors as on **31/03/2022** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2022** 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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# VMC

*Chartered Accountants*

For VISHAL MADAN & CO  
CHARTERED ACCOUNTANTS



VISHAL MADAN  
M.NO:- 094356

*Vishal Madan & Co.*  
*Chartered Accountants*



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**MOONG LABS TECHNOLOGIES PRIVATE LIMITED**  
**55, VAISHALI ENCLAVE PITAM PURA NEW DELHI DL 110034 IN**  
**CIN NO:- U72900DL2013PTC251144**  
**BALANCE SHEET AS AT MARCH 31 , 2022**

Particulars	Note No.	As at 31.03.2022 Rs.	As at 31.03.2021 Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	192,580.00	192,580.00
(b) Reserves and Surplus	4	4,212,820.25	4,162,146.45
(c) Money received against share warrants		-	-
		4,405,400.25	4,354,726.45
<b>(2) Share Application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		1,056.00	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
		1,056.00	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	5	10,024,678.93	7,134,866.02
(b) Trade Payables		2,476,983.04	2,810,090.89
(c) Other Current Liabilities	6	144,847.56	97,083.50
(d) Short-Term Provisions		-	-
		12,646,509.53	10,042,040.41
<b>Total in `</b>		<b>17,052,965.78</b>	<b>14,396,766.86</b>
<b>II.ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
Tangible assets	7	149,268.40	127,564.00
Intangible assets		-	-
Capital work in progress		-	-
Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
		149,268.40	127,564.00
<b>(2) Current Assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		73,475.29	18,046.26
(d) Cash and cash equivalents	8	2,696,717.16	409,649.20
(e) Short-term loans and advances		-	-
(f) Other current assets	9	14,133,504.93	13,841,507.40
		16,903,697.38	14,269,202.86
<b>Total in `</b>		<b>17,052,965.78</b>	<b>14,396,766.86</b>
<b>Corporate Information</b>	1	-	-
<b>Summary of Significant Accounting Policies</b>	2		
<b>The notes are an integral part of the financial statements</b>	10		

This is the Balance Sheet referred to in our Report of even date.

FOR Vishal madan

FOR MOONG LABS TECHNOLOGIES PRIVATE LIMITED

CHARTERED ACCOUNTANTS



*Vishal Madan*

(CA. Vishal madan)

AUDITOR

Membership No. : 094356

Place : New Delhi

Dated :12/05/2022

*Tarun Anand*

TARUN ANAND

DIRECTOR

DIN NO :- 01603672

*Mohinder Nath Anand*

MOHINDER NATH ANAND

DIRECTOR

DIN NO :-01603782

**MOONG LABS TECHNOLOGIES PRIVATE LIMITED**  
**55, VAISHALI ENCLAVE PITAM PURA NEW DELHI DL 110034 IN**  
**CIN NO:- U72900DL2013PTC251144**  
**STATEMENT OF PROFIT AND LOSS 1st April 2021 TO 31ST MARCH 2022**

Sr. No	Particulars	Note No.	Year ended as on 31st March, 2022	Year ended as on 31st March, 2021
I	Revenue from operations		5,892,025.34	4,193,912.32
II	Other Income		617.00	65.07
III	<b>Total Revenue (I +II)</b>		<b>5,892,642.34</b>	<b>4,193,977.39</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		1,560,271.60	2,259,052.23
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Direct Expenses		-	-
	Employee Benefit Expense	11	3,878,678.62	4,433,074.78
	Financial Costs	12	9,444.40	6,889.69
	Depreciation and Amortization Expense		61,285.60	67,910.00
	Other Administrative Expenses	13	332,288.32	408,038.88
	<b>Total Expenses (IV)</b>		<b>5,841,968.54</b>	<b>7,174,965.58</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	50,673.80	(2,980,988.19)
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		50,673.80	(2,980,988.19)
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		50,673.80	(2,980,988.19)
X	<b>Tax expense:</b>			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations	(IX-X)	50,673.80	(2,980,988.19)
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		50,673.80	(2,980,988.19)
XVI	Earning per equity share:			
	(1) Basic		2.82	(165.68)
	(2) Diluted		2.82	(165.68)
	<b>Corporate Information</b>	1		
	<b>Summary of Significant Accounting Policies</b>	2		
	<b>The notes are an integral part of the financial statements</b>	10		

*This is the Profit & Loss Statement referred to in our Report of even date.*

FOR Vishal madan

CHARTERED ACCOUNTANTS




(CA. Vishal madan)

AUDITOR

Membership No. : 094356

Place : New Delhi

Dated :12/05/2022

FOR MOONG LABS TECHNOLOGIES PRIVATE LIMITED



TARUN ANAND

DIRECTOR

DIN NO :- 01603672



MOHINDER NATH ANAND

DIRECTOR

DIN NO :-01603782



## 6 MOONG LABS TECHNOLOGIES PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31 March, 2022

### Note : 3 Share Capital

Sr. No	Particulars	Rs.	Rs.
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	<b>AUTHORIZED CAPITAL</b> 60000 Equity Shares of Rs. 10/- each.	600,000.00	600,000.00
		600,000.00	600,000.00
2	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> <b>To the Subscribers of the Memorandum</b> 12196 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment 17992 Equity Shares of Rs. 10/- each, Fully	192,580.00	192,580.00
		192,580.00	192,580.00
	<b>Total in `</b>	<b>192,580.00</b>	<b>192,580.00</b>
a) Reconciliation of number and amount of equity share out standing at the beginning and at the end of the reporting period :			
	Outstanding at the begning of the reporting period Add:	-	-
	(I) Issued on exercise of employees stock options	-	-
	(II) Issued for consideration other than cash	192,580.00	192,580.00
	(iii) Issued for cash	-	-
	less :Shares bought back	-	-
	Out standing at the end of the reporting period	192,580.00	192,580.00
b) Shareholders holding more than 5% of the equity shares of the company:			
		<b>Balance As at 31.03.2022</b>	<b>Balance As at 31.03.2021</b>
1	TARUN ANAND	6,800.00	6,800.00
2	NIDHI BAJAJ ANAND	6,800.00	6,800.00
3	NAZARA TECHNOLOGIES LIMITED	5,658.00	5,658.00
4	ESOP POOL		
	Total	<b>19,258.00</b>	<b>19,258.00</b>
c) The Compny has issued only one class of sharereferred to as equity Shares having nominal valueof rs. 10/-. The holder of the equity shares are entitled to one vote per share.			

### Note : 4 Reserve & Surplus

Sr. No	Particulars	Rs.	Rs.
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	Capital Reserve		
	a) Gasifier Subsidy	-	-
2	Capital Redemption Reserve	-	-

3	Securities Premium reserve	4,965,380.00	4,965,380.00
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Profit & Loss Account)	2,177,754.64	2,177,754.64
	Balance brought forward from previous year	-	-
	Less: Tax on Regular Assessment Paid		
	Add: Profit for the period	(2,930,314.39)	2,980,988.19
	<b>Total in `</b>	<b>4,212,820.25</b>	<b>4,162,146.45</b>

**Note : 5 Short Term Borrowing**

Sr. No	Particulars	Rs.	Rs.
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	Unsecured Loan ( tarun anand )	6,735,678.93	7,134,866.02
2	Unsecured Loan	3,289,000.00	
	<b>Total in `</b>	<b>10,024,678.93</b>	<b>7,134,866.02</b>

**Note : 6 Other Current Liabilites**

Sr. No	Particulars	Rs.	Rs.
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	Audit Fees Payable	39,200.00	-
2	Income tax	8,517.50	8,517.50
3	Expenses Payable	-	-
4	Deffered Tax Liability	-	1,056.00
5	Salary Payable	39,855.00	39,855.00
6	Other Payble	-	
7	DC Consultancy	33,950.00	33,950.00
8	Gst Payable	-	
9	TDS Payable	3,000.00	3,000.00
10	Duties & taxes Payable	20,325.06	10,705.00
11	Provision Of Income tax	-	-
	<b>Total in `</b>	<b>144,847.56</b>	<b>97,083.50</b>

**MOONG LABS TECHNOLOGIES PRIVATE LIMITED**  
Schedules Forming Integral Part of the Balance Sheet as at 31 March, 2022

**Note : 7 Fixed Assets**

Sr. No	Particulars	Rs	Rs
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	Fixed Assets	-	
2	Laptop	56,792.00	12,396.00
3	Mobile phone	10,536.60	22,556.00
4	Playstation	19,172.60	45,251.00
5	Software	34,350.60	47,361.00
6	Software products	28,416.60	
	<b>TOTAL</b>	<b>149,268.40</b>	<b>127,564.00</b>

**Note : 9 Other Current asset**

Sr. No	Particulars	Rs	Rs
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	Misc. Expense	-	
2	Loss	13,471,592.46	13,471,592.46
3	TDS Recoverable	590,864.60	283,107.00
4	Security	54,000.00	54,000.00
5	Pre-Operative Expenses	15,133.66	15,133.66
6	Advance To Staff	1,914.21	17,674.28
	<b>TOTAL</b>	<b>14,133,504.93</b>	<b>13,841,507.40</b>

**Note: 8 Cash & Cash Equivalent**

Sr. No	Particulars	Rs	Rs
		Balance As at 31.03.2022	Balance As at 31.03.2021
1	<b>Cash-in-Hand</b>		
	Cash Balance	1,530.00	1,639.00
	<b>Sub Total (A)</b>	<b>1,530.00</b>	<b>1,639.00</b>
2	<b>Bank Balance</b>		
	Current Account Bank Balance	2,695,187.16	408,010.20
	<b>Sub Total (B)</b>	<b>2,695,187.16</b>	<b>408,010.20</b>
3	<b>Cheques on Hand</b>	-	-
	<b>Total [ A + B + C ]</b>	<b>2,696,717.16</b>	<b>409,649.20</b>

# MOONG LABS TECHNOLOGIES PRIVATE LIMITED

Note Forming Part of the Profit & Loss Accounts as at 31 March, 2022

## Schedule : 11 Employee Benefit Expenses

Sr. No	Particulars	Rs	Rs
		For the Year ended 31.03.2022	For the Year ended 31.03.2021
1	Staff salary	3,748,678.62	4,433,074.78
2	Bonus	130,000.00	
3	Director Salary	-	
	<b>Total in</b>	<b>3,878,678.62</b>	<b>4,433,074.78</b>

## Schedule : 12 Finance Cost

Sr. No	Particulars	Rs	Rs
		For the Year ended 31.03.2022	For the Year ended 31.03.2021
1	Bank Charges	9,444.40	6,889.69
2			
3			
	<b>Total in</b>	<b>9,444.40</b>	<b>6,889.69</b>

## Schedule : 13 Other Administrative Expenses

Sr. No	Particulars	Rs	Rs
		For the Year ended 31.03.2022	For the Year ended 31.03.2021
1	Audit fees	40,000.00	47,200.00
2	Conveyance Expense	12,000.00	
3	Conference Expense	-	
4	Donation	-	
5	Govt. Duty Paid	-	
6	Office Expenses	24,340.00	55,909.80
7	Electercity	21,740.00	9,500.00
8	Misc. Expenses	5,191.00	2,220.00
9	Professional Expenses	4,500.00	
10	Telephone charges	-	1,943.00
11	Travelling Expense	6,000.00	
12	Staff Welfare	-	
13	Printing & Stationery	-	
14	Reimbursement Expense	-	4,230.00
15	Repair & Maintenance	18,700.00	
16	Accounting Charges	83,000.00	
17	Service charges	-	10,000.00
18	Cointab Payment	27,210.00	32,999.00
19	Credit Card Charges	-	77,700.00
20	Unity	4,000.00	2,789.58
21	Round off	0.64	
22	Analytics Team	-	
23	Consultancy Charges	400.00	20,000.00
24	Legal fee Charges	-	18,930.00
25	Freelance Charges	-	24,000.00
26	Petty Cash Expenses	25,000.00	77,000.00
27	ROC Filling Charges	400.00	
28	Software Expenses	49,772.68	23,617.50
29	Refreshment Charges	-	
30	Rent Expense	10,034.00	
	<b>Total in</b>	<b>332,288.32</b>	<b>408,038.88</b>

**Note 9 OTHER NOTES ON ACCOUNTS**

- 1 The company was originally incorporated on 26th April, 2013 as private limited company
- 2 The company has made provision for deferred tax assets for Rs **NIL** in Compliance with AS22 issued by ICAI Deferred Tax Liability has been shown on net basis.
- 3 Figures have been regrouped/reranged wherever felt necessary.
- 4 There are no contingent liabilities.
- 5 In the opinion of the Board and to best of their knowledge and belief, the value on realization of loan ,advances & other current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- 6 Expenses are accounted for on the accrual basis and provision are made for all Known losses and Liabilities.
- 7 Sundry Debtor's and Creditor's balances are subject to their Confirmation.

**FOR MOONG LABS TECHNOLOGIES PRIVATE LIMITED**



**TARUN ANAND**  
**DIRECTOR**  
**DIN NO :- 01603672**



**MOHINDER NATH ANAND**  
**DIRECTOR**  
**DIN NO :-01603782**