

**DRAUP BUSINESS SOLUTIONS
PRIVATE LIMITED**
(CIN:U72900KA2021FTC146554)

NOTICE is hereby given that the **1ST ANNUAL GENERAL MEETING** of the members of **DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED** will be held at the Registered Office of the Company at No.64, BSR Arcade, Koramangala Industrial Layout, JNC Road, Bangalore – 560 095 on the 30th September 2022 at 9.00 A.M. to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider, approve and adopt the audited Balance Sheet as at 31st March 2022, the audited Statement of Profit and Loss and the audited Cash Flow Statement for the year ended on that date together with the reports of the Directors thereto and Auditors thereon.
2. To appoint Auditors and fix their remuneration.

BY ORDER OF THE BOARD

R. Amresh Narayana

**AMARESHNARAYAN R
DIRECTOR
(DIN:07813740)**



Place Bangalore
2nd September 2022

Note : A Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the company. The instrument appointing the proxy should, however, be deposited at the registered office of the company not less than forty-eight hours before the commencement of the meeting.

**DRAUP BUSINESS SOLUTIONS
PRIVATE LIMITED**
(CIN:U72900KA2021FTC146554)

DIRECTORS REPORT TO THE SHAREHOLDERS

Your Directors are pleased to present the **1st Annual Report** and Audited Statements of Account for the year ended **31st March 2022**.

FINANCIAL RESULTS

Particulars	FY2021-2022	Rs. In Lakhs FY2020-2021
Total Income	2,187.35	NA
Profit before Tax	233.01	NA
Tax Expense	20.66	NA
Profit after Tax	212.35	NA

Your Company was incorporated on 14th April 2021 and looks forward to the opportunities available and is confident of achieving good results in the coming years.

DIRECTORS RESPONSIBILITY STATEMENT IN TERMS OF SECTION 134 (5) OF THE COMPANIES ACT, 2013

1. In the preparation of the annual accounts for the year under review, the applicable accounting standards have been followed along with proper explanations relating to material departures, if any.
2. Accounting policies have been applied consistently and the judgments and estimates made in the application of accounting policies are reasonable and prudent, so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit/loss of the company for the year under review.
3. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.



4. The annual accounts of the company for the year under review have been prepared on a going concern basis.
5. The Company has in place internal financial controls at appropriate levels with reference to the financial statements, assets and properties and operations of the Company. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.
6. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

RELATED PARTY TRANSACTIONS

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. Your Directors draw attention of members to notes to financial statements which sets out the related party disclosures.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

- A. Conservation of Energy – Not applicable
- B. Foreign Exchange Earnings and Outgo (Rs. In Lakhs) :-
Foreign Exchange Earnings - Rs.1,978.30 (NA)
Foreign Exchange Outgo - Rs.132.86 (NA)

MEETINGS OF THE BOARD

Five (5) meetings of the Board of Directors were held during the year under review.

AUDITORS

M/s.Prasad & Kumar (FRN:005837S) Chartered Accountants, Bangalore, retire at the ensuing annual general meeting and are eligible for reappointment as the Auditors of the Company for a period of five years.



PARTICULARS OF EMPLOYEES

There were no employees drawing remuneration in excess of the limits prescribed under Section 197 (12) of the Companies Act, 2013, read with Rules 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

CONSTITUTION OF COMMITTEE – SEXUAL HARASSMENT AT WORKPLACE

The Company has constituted the committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and has complied with the provisions of the same.

ACKNOWLEDGEMENTS

Your Directors take this opportunity to thank all constituents for their cooperation and support.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS



AMARESHNARAYAN R
DIRECTOR
(DIN:07813740)



VIJAYKUMAR SWAMINATHAN
DIRECTOR
(DIN:01363177)



Place Bangalore
2nd September 2022

PRASAD & KUMAR
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Draup Business Solutions Private Limited

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying standalone financial statements of **DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED** ('the Company') which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements")

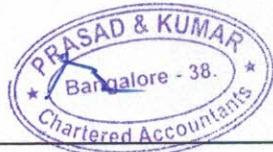
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("The Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standard) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022 and its profit 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 responsibility under those standards are further described in the Auditors Responsibilities for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance with the code of ethics issued by ICAI 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 ICAI's code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



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INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information relating to 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 Consolidated Financial Statements, Standalone Financial Statements and our Auditor's report thereon.

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

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

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

MANAGEMENT'S RESPONSIBILITY 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 and presentation of these standalone 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 standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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



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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 FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the standalone 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 decision of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained,



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whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 standalone 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 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.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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



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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 Section 143 (3) of the Act, based on our audit, 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 and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account;
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021;
 - (e) On the basis of the written representations received from the Directors as on 31 March 2022 taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March 2022 from being appointed as a Director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, the reporting requirement in respect of these is not applicable as per MCA Notification No.GSR 583(E) dated 13th June 2017;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, 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, on its financial position in its standalone financial statements;
 - ii) The Company has not entered into any long term contracts including derivative contracts; and
 - iii) There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company.



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iv) A) The Management has represented that to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

iv) B) The Management has represented that to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

iv) 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), as provided under (A) and (B) above, contain any material misstatement.

v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 of the Act for maximum permissible managerial remuneration is not applicable to a private limited company.



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2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the 'Annexure A' a statement on the matters specified in the paragraph 3 and 4 of the Order.

**FOR PRASAD & KUMAR
CHARTERED ACCOUNTANTS
FIRM REGN NO.005837S**

BNG . K



**PLACE: BANGALORE
DATED: 2ND SEPTEMBER 2022**

**BNG KUMAR
PARTNER
MEMBERSHIP NO.201338
UDIN-222013338BBOBHQ4506**

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Annexure A to the Independent Auditors' Report

(Referred to in Paragraph 2 under 'Report on other legal and regulatory requirements' section of our report to the members of DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED of even date)

On the basis of such checks as we considered appropriate and according to the best of our information and explanations given to us by the Company during the course of our audit and based on the books of account and records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipments.
 - (a) (B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) The Company has a regular programme of physical verification of its Property, Plant and Equipments in a phased manner at reasonable intervals. As per information and explanations given to us by the Management, no material discrepancies were noticed on such physical verification. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its business and assets.
 - (c) The Company does not own any Immovable Properties.
 - (d) The Company has not revalued its Property, Plant and Equipments and Intangible Assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at 31st March 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) (a) The Company is engaged in the business of Software Services and Software Licences and does not hold any physical inventories and accordingly Clause 3 (ii) (a) of the Order is not applicable.
 - (b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of the security of current assets and accordingly Clause 3 (ii) (b) of the Order is not applicable.



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- (iii) The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties and accordingly Clause 3 (iii) (a) (b) (c) (d) (e) and (f) of the Order are not applicable.
- (iv) The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans to which the provisions of section 185 and 186 of the Companies Act, 2013 apply and accordingly Clause 3 (iv) of the Order is not applicable.
- (v) According to the information and explanations given to us and as per records and documents maintained by the Company, we are of the opinion that the Company has not accepted any deposits from the public and accordingly the provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable and accordingly Clause 3 (v) of the Order is not applicable.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company and accordingly Clause 3 (vi) of the Order is not applicable.
- (vii) (a) In respect of statutory dues, in our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Service Tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.
There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
(b) There were no amounts payable in respect of statutory dues which have not been deposited on account of any pending disputes.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.



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- (ix) (a) The Company has not taken any loans or other borrowings from any lender and hence reporting under clause 3(ix)(a) is not applicable.
- (b) As per information and explanations given to us during the course of our audit, the Company has not been declared as a wilful defaulter by any bank or financial institution during the year under review.
- (c) As per information and explanations given to us during the course of our audit and further as shown in the books of account, the Company has not taken any term loans during the year.
- (d) On an overall examination of the standalone financial statements of the Company, funds raised on short term basis have, *prima facie*, not been utilised for long term purposes by the Company.
- (e) The Company has no subsidiaries, associates or joint ventures and accordingly paragraph 3 (ix) (e) of the Order is not applicable.
- (f) The Company has no subsidiaries, associates or joint ventures and accordingly paragraph 3 (ix) (f) of the Order is not applicable.
- (x) (a) The Company has not raised any monies during the year by way of initial public offer (other than the initial share capital brought in on incorporation of the company) (including debt instruments) and based on our examination of books of account and other documents & papers and as per information and explanations given to us during the course of our audit, the said monies were applied for the purposes for which those were raised.
- (b) As per the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and therefore this clause is not applicable.
- (xi) (a) Based on the audit procedures performed and the information and explanations given to us during the course of our audit, we report that no fraud by the Company and no material fraud on the Company by its officers/employees has been noticed or reported during the course of our audit nor have we been informed of such cases by the management.
- (b) No report u/s 143(12) of the Act has been filed by the Auditors in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) As per information and explanations given to us during the course of our audit, there were no whistle-blower complaints received by the Company during the year under review.



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- (xii) The Company is not a Nidhi Company and accordingly Clause 3 (xii) of the Order is not applicable.
 - (xiii) As per the information and explanations given to us, all the transactions with the related parties are in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable and details have been disclosed in the standalone financial statements as required by the applicable accounting standards.
 - (xiv) The provisions relating to Internal Audit System is not applicable to the Company for the year under review and accordingly Clause 3 (xiv) of the Order is not applicable.
 - (xv) As per the information and explanations given to us, the company has not entered into any non-cash transactions with Directors or persons connected with him and therefore the provisions of Section 192 of Companies Act, 2013 and this clause is not applicable for the year under review.
 - (xvi) The Company is not required to register under Section 45-1A of the Reserve Bank of India Act, 1934 and the Company has not conducted any Non-Banking Financial or Housing Financial activities during the year and the Company is not a Core Investment Company and the Company is not part of any Group having more than one Core Investment Company as part of the Group and accordingly Clause 3 (xvi) (a) (b) and (c) of the Order is not applicable.
 - (xvii) The Company has not incurred cash losses in the financial year under review and in the immediately preceding financial year.
 - (xviii) There has been no resignation of the Statutory Auditors of the Company during the year under review.
 - (xix) 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 standalone financial statements and 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 indicating 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.



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- (xx) In our opinion and according to the information and explanations given to us, the provisions of Corporate Social Responsibility u/s 135 of the Act do not apply to the Company and accordingly clauses 3 (xx) (a) and 3 (xx) (b) of the Order is not applicable.

**FOR PRASAD & KUMAR
CHARTERED ACCOUNTANTS
FIRM REGN NO.005837S**




**PLACE: BANGALORE
DATED: 2ND SEPTEMBER 2022**

**BNG KUMAR
PARTNER
MEMBERSHIP NO.201338
UDIN-22201338BBOBHQ4506**

DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

(CIN: U72900KA2021FTC146554)

(Address: No.64, BSR Arcade, Koramangala Industrial Layout, JNC Road, Bangalore - 560 095)

Balance Sheet as at 31 March 2022

(Rs in lakhs)

Particulars	Note	31 March 2022	31 March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	10.00	-
(b) Reserves and Surplus	2	212.35	-
Total		222.35	-
(2) Non-current liabilities			
(a) Long-term Provisions	3	150.22	-
Total		150.22	-
(3) Current liabilities			
(a) Trade Payables	4		
- Due to Micro and Small Enterprises		-	-
- Due to Others		60.04	-
(b) Other Current Liabilities	5	355.80	-
(c) Short-term Provisions	6	27.61	-
Total		443.45	-
Total Equity and Liabilities		816.02	-
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	7	109.39	-
(ii) Intangible Assets	7	231.05	-
(b) Deferred Tax Assets (net)	8	35.72	-
Total		376.16	-
(2) Current assets			
(a) Trade Receivables	9	133.80	-
(b) Cash and Cash Equivalents	10	123.93	-
(c) Short-term Loans and Advances	11	85.51	-
(d) Other Current Assets	12	96.62	-
Total		439.86	-
Total Assets		816.02	-

See Significant Accounting Policies and accompanying Notes to the Financial Statements

As per our report of even date

For PRASAD & KUMAR

Chartered Accountants

Firm's Registration No. 005837S



BNG KUMAR
PARTNER
Membership No. 201338
UDIN: 22201338BBQHQ4506
Place: BANGALORE
Date: 2 September 2022

For and on behalf of the Board of Directors

VIJAYAKUMAR SWAMINATHAN
DIRECTOR
01363177



Place: BANGALORE
Date: 2 September 2022

DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

(CIN: U72900KA2021FTC146554)

(Address: No.64, BSR Arcade, Koramangala Industrial Layout, JNC Road, Bangalore - 560 095)

Statement of Profit and loss for the year ended 31 March 2022

(Rs in lakhs)

Particulars	Note	31 March 2022	31 March 2021
Revenue from Operations			
Total Income	13	2,187.35	-
Expenses			
Employee Benefit Expenses	14	1,575.60	-
Depreciation and Amortization Expenses	7	54.03	-
Other Expenses	15	324.71	-
Total expenses		1,954.34	-
Profit/(Loss) before Exceptional and Extraordinary Item and Tax			
Exceptional Item		233.01	-
Profit/(Loss) before Extraordinary Item and Tax		-	-
Extraordinary Item		233.01	-
Profit/(Loss) before Tax		-	-
Tax Expenses		233.01	-
- Current Tax		56.38	-
- Deferred Tax		-35.72	-
Profit/(Loss) after Tax		212.35	-
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic	16	212.35	-
-Diluted	16	212.35	-

See Significant Accounting Policies and accompanying Notes to the Financial Statements

As per our report of even date

For PRASAD & KUMAR

Chartered Accountants

Firm's Registration No. 005837S

For and on behalf of the Board of Directors



R. Amresh Narayan R
Signature

BNG KUMAR

PARTNER

Membership No. 201338

UDIN: 22201338BBOBHQ4506

Place: BANGALORE

Date: 2 September 2022

VIJAYAKUMAR SWAMINATHAN

DIRECTOR

01363177



Place: BANGALORE

Date: 2 September 2022

DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

(CIN: U72900KA2021FTC146554)

(Address: No.64, BSR Arcade, Koramangala Industrial Layout, JNC Road, Bangalore - 560 095)

Cash Flow Statement for the year ended 31 March 2022

(Rs in lakhs)

Particulars	Note	31 March 2022	31 March 2021
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		233.01	-
Depreciation and Amortisation Expense		54.03	-
Non Cash Expenses		57.82	-
Operating Profit before working capital changes		344.86	-
Adjustment for:			
Trade Receivables		-133.80	-
Other Current Assets		-182.13	-
Trade Payables		60.04	-
Other Current Liabilities		355.80	-
Cash generated from Operations		444.77	-
Tax paid(Net)		44.48	-
Net Cash from Operating Activities		400.29	-
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment & Intangibles		-286.36	-
Net Cash (Used in) Investing Activities		-286.36	-
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		10.00	-
Net Cash (Used in) / Generated from Financing Activities		10.00	-
Net (Decrease) in Cash and Cash Equivalents		123.93	-
Opening Balance of Cash and Cash Equivalents		-	-
Closing Balance of Cash and Cash Equivalents	10	123.93	-

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See Significant Accounting Policies and accompanying Notes to the Financial Statements

As per our report of even date

For PRASAD & KUMAR

Chartered Accountants

Firm's Registration No. 005837S

For and on behalf of the Board of Directors

BNG KUMAR

PARTNER

Membership No. 201338

UDIN: 22201338BBOBHQ4506

Place: BANGALORE

Date: 2 September 2022



AMARESHNARAYAN R

DIRECTOR

07813740

VIIYAKUMAR SWAMINATHAN

DIRECTOR

01363177

Place: BANGALORE

Date: 2 September 2022



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

1 COMPANY INFORMATION

Draup Business Solutions Private Limited is an unlisted entity incorporated in India. The registered office of the company is located at No.64, BSR Arcade, Koramangala Industrial Layout, JNC Road, Bangalore - 560 095. The Company is engaged in the business of rendering services in the areas of Software Development and Related Consultancy.

2 SIGNIFICANT ACCOUNTING POLICIES

A Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis and on the accounting principle of a going concern.

B Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known/materialise.

C Property, Plant and Equipment

Property, Plant and Equipments and Intangible Assets (Fixed Assets) are stated at cost net of recoverable taxes and duties less accumulated depreciation and impairment loss, if any. All costs including financing costs till the fixed asset is first put to use are capitalised.

D Depreciation and Amortisation

The effective useful life of the Fixed Assets has been considered as 3 years for Computers and Softwares, 15 years for Plant and Machinery and 4 years for other Intangible Assets and Depreciation on Fixed Assets is provided to the extent of the depreciable amount on straight line method (SLM) pro-rata for the number of days in existence during the year under review.

E Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged in the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable amount.

F Revenue recognition

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from Operations include sale of services and is net of taxes and duties. Interest income is recognised on accrual basis.

G Employee Benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Profit and Loss Statement of the year in which the related service is rendered. Post employment and other employee benefits are recognised as an expense in the Profit and Loss Statement for the year in which the employee has rendered the service.

H Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement.



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

I Provision for Current Tax and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from timing differences between taxable income and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date.

J Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Any income or expense on accounting of exchange difference either on settlement or on translation is recognised in the Profit and Loss Statement.

K Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is possible that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

L Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Balances with banks in deposit accounts are considered as cash and cash equivalents irrespective of the period of maturity as these bank deposits are repayable on demand.

As per our report of even date

For PRASAD & KUMAR

Chartered Accountants

Firm's Registration No. 0058375

For and on behalf of the Board of Directors

BNG KUMAR
BNG KUMAR
PARTNER
Membership No. 201338
UDIN: 22201338BB0BHQ4506
Place: BANGALORE
Date: 2 September 2022



PRASAD & KUMAR
Chartered Accountants
Bangalore - 38.

AMARESHNARAYAN R
AMARESHNARAYAN R
DIRECTOR
07813740

Vijayakumar Swaminathan
VIJAYAKUMAR SWAMINATHAN
DIRECTOR
01363177



Place: BANGALORE
Date: 2 September 2022

DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

1 Share Capital

Particulars	31 March 2022	31 March 2021 (Rs in lakhs)
Authorised Share Capital Equity Shares, Rs. 10 par value, 100000 (Previous Year -) Equity Shares	10.00	-
Issued, Subscribed and Fully Paid up Share Capital Equity Shares, Rs. 10 par value 100000 (Previous Year -) Equity Shares paid up	10.00	-
Total	10.00	-

(i) Reconciliation of number of shares

Particulars	31 March 2022		31 March 2021	
	No. of shares	(Rs in lakhs)	No. of shares	(Rs in lakhs)
Opening Balance	-	-	-	-
Issued during the year	1,00,000	10.00	-	-
Deletion during the year	-	-	-	-
Closing balance	1,00,000	10.00	-	-

(ii) Rights, preferences and restrictions attached to shares

The Company has a single class of equity shares having a par value of Rs.10 per share. Accordingly, all equity shares rank equal with regard to dividends and share in the residual assets in case of winding up of the Company.

(iii) Shares held by Holding company, its Subsidiaries and Associates

Particulars	31 March 2022		31 March 2021	
	No of Shares	(Rs in lakhs)	No of Shares	(Rs in lakhs)
Draup Inc., USA - Holding Company	1,00,000	10.00	-	-

(iv) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2022		31 March 2021	
	No. of shares	In %	No. of shares	In %
Draup Inc., USA - Holding Company	100000	100.00%	0	0.00%

(v) Shares held by Promoters at the end of the year 31 March 2022

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Draup Inc., USA - Holding Company	Equity	100000	100.00%	0.00%

Shares held by Promoters at the end of the year 31 March 2021

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Draup Inc., USA - Holding Company	Equity	10000	100.00%	0.00%



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

2 Reserves and Surplus

Particulars	31 March 2022	31 March 2021
Statement of Profit and loss		
Balance at the beginning of the year	-	-
Add: Profit during the year	212.35	-
Balance at the end of the year	212.35	-
Total	212.35	-

3 Long term provisions

Particulars	31 March 2022	31 March 2021
Provision for employee benefits		
-Provision for Gratuity	92.64	-
-Provision for Leave Encashment	57.58	-
Total	150.22	-

4 Trade payables

Particulars	31 March 2022	31 March 2021
Due to others	60.04	-
Total	60.04	-

4.1 Trade Payable ageing schedule as at 31 March 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	60.04	-	-	-	60.04
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					60.04
MSME - Undue					-
Others - Undue					-
Total					60.04



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

4.2 Trade Payable ageing schedule as at 31 March 2021

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					-
MSME - Undue					-
Others - Undue					-
Total					-

Due to MSME is Nil as per records and information maintained by the Company.

5 Other current liabilities

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Other payables		
-Advances from Customers	247.39	-
-Statutory Dues Payable	108.41	-
Total	355.80	-

6 Short term provisions

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Provision for employee benefits		
-Provision for Gratuity	3.10	-
-Provision for Leave Encashment	12.61	-
Others		
-Provision for Income Tax (Net)	11.90	-
Total	27.61	-



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

7. Property, Plant and Equipment & Intangible Assets

Name of Assets	Gross Block			Depreciation and Amortization			Net Block
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-22	As on 01-Apr-21	for the year	
(i) Property, Plant and Equipment							
Computers	-	129.94	-	129.94	-	23.02	23.02
Plant & Machinery	-	2.59	-	2.59	-	0.12	0.12
Total	-	132.54	-	132.54	-	23.15	23.15
Previous Year	-	-	-	-	-	-	-

Name of Assets	Gross Block			Depreciation and Amortization			Net Block
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-22	As on 01-Apr-21	for the year	
(ii) Intangible Assets							
Softwares	-	0.95	-	0.95	-	0.15	0.80
Goodwill	-	260.98	-	260.98	-	30.74	230.25
Total	-	261.94	-	261.94	-	30.89	231.05
Previous Year	-	-	-	-	-	-	-



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

8 Deferred tax assets net

Particulars	(Rs in lakhs)	
	31 March 2022	31 March 2021
Deferred Tax Asset	35.72	-
Total	35.72	-

8.1 Significant Components of Deferred Tax

Particulars	(Rs in lakhs)	
	31 March 2022	31 March 2021
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis difference between book depreciation and tax depreciation	41.99	-
Gross Deferred Tax Asset (A)	41.99	-
Deferred Tax Liability		
Difference between book depreciation and tax depreciation	6.27	-
Gross Deferred Tax Liability (B)	6.27	-
Net Deferred Tax Asset (A)-(B)	35.72	-

9 Trade receivables

Particulars	(Rs in lakhs)	
	31 March 2022	31 March 2021
Unsecured considered good	133.80	-
Total	133.80	-

9.1 Trade Receivables ageing schedule as at 31 March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered	37.63	-	-	-	-	37.63
Undisputed Trade Receivables- considered	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						37.63
Undue - considered good						96.17
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						133.80



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

9.2 Trade Receivables ageing schedule as at 31 March 2021

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered	-	-	-	-	-	-
Undisputed Trade Receivables- considered	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						-
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						-

10 Cash and cash equivalents

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Balances with banks in current accounts	123.93	-
Total	123.93	-

11 Short term loans and advances

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Balances with Government Authorities	38.02	-
Other loans and advances (Unsecured, considered good)		
-Deposits	42.43	-
-Insurance Deposit	0.06	-
Others		
-Employee Gratuity Trust Fund	5.00	-
Total	85.51	-

12 Other current assets

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Prepaid Expenses	96.62	-
Total	96.62	-



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

13 Revenue from operations

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Sale of products		
-Sale of Software Licence - Domestic	112.88	-
-Sale of Software Licence - Exports	2.24	-
Sale of services		
-Sale of Software Services - Exports	1,976.06	-
-Sale of Software Services - Unbilled Revenue	96.17	-
Total	2,187.35	-

14 Employee benefit expenses

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
Salaries and wages	1,473.72	-
Contribution to provident and other funds	87.92	-
Staff welfare expenses		
-Staff Insurance Expenses	0.42	-
-Staff Welfare Expenses	13.54	-
Total	1,575.60	-

15 Other expenses

(Rs in lakhs)

Particulars	31 March 2022	31 March 2021
a. Printing & Stationery	1.13	-
b. Travel & Conveyance Expenses	22.96	-
c. Power and Water	1.30	-
d. Communication Expenses	13.11	-
e. Rent	31.59	-
f. Rates, Taxes & Insurance	2.70	-
g. Legal, Professional & Technical Consultancy Fees	58.22	-
h. Repairs & Maintenance	51.11	-
i. Audit Fees	3.00	-
j. Business Promotion Expenses	10.99	-
k. Royalty	111.67	-
l. Exchange Loss	6.93	-
m. Donations	10.00	-
Total	324.71	-



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

16 Earning per share

Particulars	31 March 2022	31 March 2021
Profit attributable to equity shareholders (Rs in lakhs)	212.35	-
Weighted average number of equity shares	1,00,000	-
Earnings per share basic (Rs)	212.35	-
Earnings per share diluted (Rs)	212.35	-
Face value per equity share (Rs)	10	-

17 Auditors' Remuneration

Particulars	31 March 2022	31 March 2021
Payments to auditor as		
- Auditor	3.00	-
Total	3.00	-

18 Earnings in Foreign Currencies

Particulars	31 March 2022	31 March 2021
Export of Goods calculated on FOB basis	1,978.30	-
Total	1,978.30	-

19 Expenditure made in Foreign Currencies

Particulars	31 March 2022	31 March 2021
Royalty	111.67	-
Software Expenses	21.19	-
Total	132.86	-



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

20 Segment Reporting

Business Segment

Sale of Software Services

Sale of Software Licences

Particulars	31 March 2022			31 March 2021		
	External	Intersegment	Total	External	Intersegment	Total
Revenue						
Sale of Software Licences	2,072.23	-	2,072.23	-	-	-
-	115.12	-	115.12	-	-	-
Total Revenue	2,187.35	-	2,187.35	-	-	-
Result						
Sale of Software Licences	270.29	-	270.29	-	-	-
-	3.45	-	3.45	-	-	-
Total Segment Result	273.74	-	273.74	-	-	-
Unallocated corporate expenses						
Operating Profit				40.74		
Profit before tax				233.01		
Provision for current tax				233.01		
Provision for deferred tax				56.38		
Profit for the period				-35.72		
				212.35		



ACCS

DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

21 Related Party Disclosure

(i) List of Related Parties

	Relationship
Pari Natarajan	Director & KMP
Vijayakumar Swaminathan	Director & KMP
Vansee Kumar Tirukkala	Director & KMP
Draup Inc., USA	Holding Company
Zinnov Management Consulting Private Limited	Enterprise over which Key Managerial Personnel are able to exercise significant influence

(ii) Related Party Transactions

Particulars	Relationship	31 March 2022	31 March 2021
Purchase of Business Undertaking - Draup Business Unit	Enterprise over which Key Managerial Personnel are able to exercise significant influence		
- Zinnov Management Consulting Private Limited		263.63	-
Sale of Software Services - Exports	Holding Company	1,976.06	-
- Draup Inc., USA			
Sale of Software Services - Unbilled Revenue	Holding Company	96.17	-
- Draup Inc., USA			
Royalty Expense	Holding Company	111.67	-
- Draup Inc., USA			

(iii) Related Party Balances

Particulars	Relationship	31 March 2022	31 March 2021
Liability Payable			
- Draup Inc., USA	Holding Company	247.40	-

All transactions entered into with the related parties are in the ordinary course of business and are on an arm's length basis.



DRAUP BUSINESS SOLUTIONS PRIVATE LIMITED

Notes to Financial Statements

22 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.99		
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$			
(c) Debt Service Coverage Ratio	$\frac{\text{Earnings available for Debt Service}}{\text{Interest + Installments}}$			
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	191.00%		
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$			
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	32.69		
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	-		
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	-608.43		
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	9.71%		
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	95.50%		
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	95.50%		

23 Business Acquisition

On 1st October 2021, Draup Business Solutions Private Limited has taken over certain assets and liabilities of M/s.Zinnov Management Consulting Private Limited relating to its Draup Business Unit vide Business Transfer Agreement by means of a Slump Sale for a total lumpsum consideration of Rs.2,63,63,468. The assets and liabilities taken over have been recognised in the books at the values certified by independent valuers. Purchase consideration paid towards the valuation of employee workforce has been recognised in the books as Goodwill.

24 Regrouping

The Company was incorporated during the year on 14th April 2021 and hence previous year's figures are not applicable.

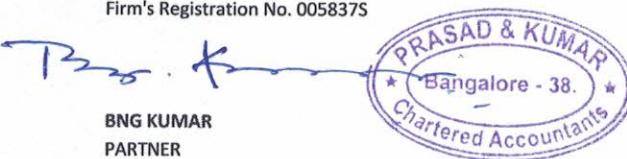
As per our report of even date

For PRASAD & KUMAR

Chartered Accountants

Firm's Registration No. 0058375

For and on behalf of the Board of Directors



R. Amresh Naray
AMARESHNARAYAN R
DIRECTOR
07813740

Vijayakumar Swaminathan
VIJAYAKUMAR SWAMINATHAN
DIRECTOR
01363177

UDIN: 22201338BBQBHQ4506

Place: BANGALORE

Date: 2 September 2022

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