



Singh Ray Mishra & Co.
CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To the Members of **ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

OPINION

We have audited the financial statements of **Addictive Learning Technology Private Limited** ("The Company"), which comprise the balance sheet as at **31st March 2022**, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 **31st March, 2022** and its **loss** 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.

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 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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



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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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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.

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.



REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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 Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) 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.
 - e) On the basis of the written representations received from the directors as on **31st March, 2022** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2022** from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required
 - h) 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 does not have any pending litigations which would impact 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 were 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, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) 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 Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures 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 mis-statement.

v. No dividend have been declared or paid during the year by the company.

For Singh Ray Mishra & Co.
Chartered Accountants
FRN: 318121E




CA. Murari Kumar
(Partner)

M. No. 524578

UDIN: 22524578AXTXRL4177

Place:- Delhi

Date: 05/09/2022

ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED
CIN:74110DL2017PTC323508
Property No.-6/25(earlier No. W-101-E), Lane No.-6, Anupam Gardens, New Delhi-110030
Balance Sheet As On 31st March, 2022

All amounts in Rupees Thousands (unless otherwise stated)

Particulars	Note No.	As at 31, 2022	March	As at March 31, 2021
EQUITY AND LIABILITIES				
Shareholders' funds				
(a) Share capital	2		1,010	10
(b) Reserves and surplus	3		(4,992)	(135)
			(3,982)	(125)
Current liabilities				
(a) Trade payables	4		108	-
(A) total outstanding dues of micro enterprises and small enterprises			9,465	153
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5		4,820	6,453
(b) Other current liabilities	6		-	24
(c) Short-term provisions			14,393	6,630
TOTAL			10,411	6,505
ASSETS				
Non-current assets				
(a) Property, Plant and Equipments and Intangible Assets (Property, Plant and Equipment	7		1,592	632
(b) Deferred Tax Assets	8		95	33
(c) Long term loans and Advances			-	1,095
			1,688	1,760
Current assets				
(a) Trade receivables	9		1	86
(b) Cash and cash equivalents	10		3,041	4,382
(c) Short-term loans and advances	11		3,323	171
(d) Other Current Assets	12		2,359	106
			8,723	4,745
TOTAL			10,411	6,505

Significant Accounting Policies
 The accompanying notes from 1 to 27 are integral part of the financial statements.

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

For Singh Ray Mishra & Co.
 Chartered Accountants
 FRN: 318121E

CA. Murari Kumar
 Partner
 Membership No. 524578

UDIN : 22524578 AX TX RL4177

Place: Delhi

Date: 05/09/2022



For and on behalf of the Board of Directors of
Addictive Learning Technology Private Limited

For Addictive Learning Technology Pvt. Ltd. For Addictive Learning Technology Pvt. Ltd.

Abhyudaya Agarwal
 Director
 DIN: 05016416

Ramanuj Mukherjee
 Director

DIN: 05017261

Ramanuj Mukherjee
 Director

ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED
 CIN:74110DL2017PTC323508
 Property No.-6/25(earlier No. W-101-E), Lane No.-6, Anupam Gardens, New Delhi-110030

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

All amounts in Rupees Thousands (unless otherwise stated)

Particulars	Note No.	For the year ended March 31, 2022	For the year ended March 31, 2021
Revenue from operations	13	1,85,729	67,777
Other income	14	205	-
Total income		1,85,934	67,777
Expenses			
Cost of Services	15	1,42,100	51,111
Employee benefits expense	16	8,695	5,124
Finance Cost	17	12,037	-
Depreciation and amortization expense	18	551	213
Other expenses	19	27,521	11,326
Total expenses		1,90,903	67,774
PROFIT BEFORE TAX		(4,970)	4
Tax expenses:			
Current tax		-	24
Deferred tax		(62)	(16)
Total tax expense		(62)	8
PROFIT FOR THE YEAR		(4,907)	(4)
Earnings per Equity share [Nominal value per share: Rs.1 (2021: Rs.1)] Basic (Rs)	20	(490.74)	(0.4367)

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

This is the Statement of Profit and Loss referred to in our report of even date

For Singh Ray Mishra & Co.
Chartered Accountants
FRN: 318121E

For and on behalf of the Board of Directors of
Addictive Learning Technology Private Limited
For Addictive Learning Technology Pvt. Ltd.

CA. Murari Kumar
Partner
Membership Number: 524578
UDIN: 22524578 AXTXRL4177



Place: Delhi
Date: 05/09/2022

Abhyuday Agarwal
Abhyuday Agarwal
Director
DIN: 05016416

For Addictive Learning Technology Pvt. Ltd.
Ramannuj Mukherjee
Ramannuj Mukherjee
Director
DIN: 05017261
Director

ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

(All amounts in Rupees Thousands, unless otherwise stated)

Notes to the financial statements for the year ended March 31, 2022**1. General Information**

Addictive Learning Technology Private Limited (the "Company") was incorporated on September 12, 2017 under the Indian Companies Act, 2013. The Company is mainly in the business of providing consultancy education services such as Law, Management Studies, Online Education, Personality Development Program etc.

2. Summary of significant accounting policies**(i) Basis of preparation**

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Companies (Accounting Standards) Rules, 2021, specified under section 133 and other relevant provisions of the Companies Act, 2013.

(ii) Property, plant and equipment

Property, plant and equipment are stated at cost of acquisition less accumulated depreciation. The cost of acquisition includes purchase price and any other directly attributable costs of bringing the assets to their working condition for intended use. Depreciation on fixed assets is provided on written down value method over the useful life as estimated by the management. The useful lives of assets are in line with the useful lives prescribed under Part C of Schedule II to the Companies Act, 2013. The existing realisable values of fixed assets is 5% as prescribed under Part C of Schedule II to the Companies Act, 2013.

Depreciation on additions/deletions is provided on pro-rata basis from the date of acquisition/sale.

Assets	Useful life
Computer Systems	3 years
Office Equipments	5 years
Furniture & Fixtures	10 years

The depreciation charge for each period is recognised in the Statement of Profit and Loss, unless it is included in the carrying amount of any other asset. The useful life, residual value and the depreciation method are reviewed at each financial year end. If the expectations differ from previous estimates the changes are accounted for prospectively as a change in accounting estimates.

(iii) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and all applicable sales tax or duties. The following specific recognition criteria must also be met before revenue is recognized.

Rendering of Services

Revenue is recognized based on contractual terms of the agreement on rendering of such services.

(iv) Foreign currency translation**Initial Recognition:**

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(v) Current and deferred tax

Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. In situations, where the Company has unabsorbed depreciation or carry forward losses under tax laws, all deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. At each Balance Sheet date, the Company re-assesses unrecognised deferred tax assets, if any.

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

(vi) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. As per MCA notification disclosure of diluted earnings per share is not mandatory for small companies.

(vii) Use of estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles ("GAAP") in India, requires management to make estimates and assumptions that affect the amounts reported for assets and liabilities including the recoverability of Property, plant and equipment and intangible assets, disclosure of contingent liabilities as at the date of the financial statements and the date of the financial statements and the reported amounts of income and expenses during the reported period. On an on-going basis, management evaluates the estimates.

The most significant estimates relate to provision for expenses related to income taxes, contingencies and litigations, employee benefits and useful life of assets. Management bases its estimates on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which, form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. The actual amounts may differ from the estimates used in the preparation of the financial statements.

(viii) Provisions and contingent liabilities

Provisions: Provisions are recognized when the Company has a present obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(ix) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, demand deposits with banks with original maturities of three months or less.



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

Notes to the financial statements for the year ended March 31, 2022

(All amounts in Rupees Thousands, unless otherwise stated)

	As at March 31, 2022	As at March 31, 2021
2 Share Capital		
Authorized		
100,000 (2021: 100,000) Equity Shares of Rs.1 each	100	100
100,000 (2021: Nil) 0.0001% Optionally Convertible Preference Shares of Rs.10 each	1,000	-
2500 (2021: Nil) Compulsorily Convertible Preference Shares of Rs.10 each	25	-
	<u>1,125</u>	<u>100</u>
Issued, Subscribed and Paid up		
10,000 (2021: 10,000) Equity Shares of Rs.1 each fully paid up	10	10
100,000 (2021: Nil) 0.0001% Optionally Convertible Preference Shares of Rs.10 each	1,000	-
	<u>1,010</u>	<u>10</u>

(i) Reconciliation of number of shares outstanding at the beginning and at the end of year:

Equity Shares	Year ended March 31, 2022		Year ended March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Balances at the beginning of the year	10,000	10,000	10,000	10,000
Movement during the year	-	-	-	-
Balance outstanding as at the end of the year	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Preference Shares (0.0001% Optionally Convertible Preference Shares)				
	Year ended March 31, 2022		Year ended March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Balances at the beginning of the year	-	-	-	-
Movement during the year	1,00,000	10,00,000	-	-
Balance outstanding as at the end of the year	<u>1,00,000</u>	<u>10,00,000</u>	<u>-</u>	<u>-</u>

(ii) Rights, preferences and restrictions attached to shares:

Equity Shares

The Company has one class of equity shares having a par value of Rs.1 per share. Each shareholder is eligible for one vote per share held. The dividend, if proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Preference Shares

The Company has issued 0.0001% Optionally Convertible Preference Shares of Rs.10 per share which are eligible for 0.0001% dividend and voting rights which are available to Preference Shareholders under the Companies Act, 2013, however, they are not eligible for voting rights on other matters. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

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

	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares				
Abhyudaya Agarwal	4,800	48%	4,800	48%
Ramanuj Mukherjee	4,800	48%	4,800	48%
0.0001% Preference Shares				
Ajeet Singh Khurana	1,00,000	100%	-	0%

(iv) Details of promoters' shareholding

Promoter Name	Shares held by promoters at the end of the year		% Change during the year	
	No. of Shares	% of total shares	No. of Shares	% of total Shares
Abhyudaya Agarwal	4800	48%	-	-
	(4800)	(48%)	(-)	(-)
Ramanuj Mukherjee	4800	48%	-	-
	(4800)	(48%)	(-)	(-)

(Figures in bracket denote previous year figures)



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

Notes to the financial statements for the year ended March 31, 2022

(All amounts in Rupees Thousands, unless otherwise stated)

3 Reserve and Surplus

	As at March 31, 2022	As at March 31, 2021
Surplus in Statement of Profit and Loss:		
Balance as at the beginning of the year	(135)	(84)
Add/Less: Earlier year Adjustments	(50)	(46)
Add: Profit for the year	(4,907)	(4)
Balance as at the end of the year	<u>(4,992)</u>	<u>(135)</u>

4 Trade payables

	As at March 31, 2022	As at March 31, 2021
Total outstanding dues of micro and small enterprises	108	-
Total outstanding dues of creditors other than micro and small enterprises	9,465	153
Total	<u>9,573</u>	<u>153</u>

Ageing of trade payables :

Particulars	Outstanding for following periods from the due date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues					
Micro and small enterprises	108	-	-	-	108
Others than above	(-)	(-)	(-)	(-)	(-)
	9,465	-	-	-	9,465
	(153)	(-)	(-)	(-)	(153)
Disputed dues					
Micro and small enterprises	-	-	-	-	-
Others than above	(-)	(-)	(-)	(-)	(-)
	-	-	-	-	-
	(-)	(-)	(-)	(-)	(-)

(Figures in brackets denote previous year figures)

5 Other current liabilities

	As at March 31, 2022	As at March 31, 2021
Taxes Payable		
TDS Payable	3,362	923
GST Payable	983	479
	<u>4,345</u>	<u>1,401</u>
Salary Expense payable	-	354
Expenses Payable		
Provisions	-	-
Other Expenses Payable	475	4,697
	<u>475</u>	<u>4,697</u>
	<u>4,820</u>	<u>6,453</u>

6 Short- term provisions

	As at March 31, 2022	As at March 31, 2021
Provision for tax	-	24
	<u>-</u>	<u>24</u>



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED									
CTIN:741100DL2017PTC323508									
Property No.-6/25(earlier No. W-101-E), Lane No.-6, Anupam Gardens, New Delhi-110030									
Notes to Financial Statements for the year ended March 31, 2022									
<i>(All amounts in Rs. Thousands unless otherwise stated)</i>									
NOTE-7 Property Plant and Equipments (Tangible & Intangible Assets)									
Particulars	Gross Assets			Depreciation/ Amortisation			Net Assets		
	Balance As At 01.04.2021	Additions	Deductions/ Adjs	Balance As At 31.03.2022	Upto 01.04.2021	For the Year	Upto 31.03.2022	As At 31.03.2022	As At 31.03.2021
Tangible Assets									
Computer and Accessories	371	92	-	463	163	177	341	122	208
Furniture and Fixtures	42	872	-	914	4	51	55	859	38
Office Equipments	629	547	-	1,176	243	323	565	611	386
TOTAL	1,042	1,511	-	2,553	410	551	961	1,592	632
PREVIOUS YEAR	446	597	-	1,042	197	213	410	632	249



8 Long Term Loans & Advances

	As at March 31, 2022	As at March 31, 2021
Other Loans and Advances	-	1,095
	-	1,095

9 Trade Receivables

	As at March 31, 2022	As at March 31, 2021
Unsecured		
- considered good	1.18	86
	1.18	86

Aging of trade receivables :

Particulars	Outstanding for following periods from the due date					Total
	Less than 6 months	6 months-1 years	1-2 years	2- 3 years	More than 3 years	
Undisputed trade receivables						
considered good	1	-	-	-	-	1
considered doubtful	(86)	(-)	(-)	(-)	(-)	(86)
Disputed trade receivables						
considered good	-	-	-	-	-	-
considered doubtful	(-)	(-)	(-)	(-)	(-)	(-)
	(-)	(-)	(-)	(-)	(-)	(-)

(Figures in brackets denote previous year figures)

10 Cash and Cash Equivalents

	As at March 31, 2022	As at March 31, 2021
Cash and cash equivalents:		
Bank Balances		
In current accounts	2,852	4,266
Cash on hand	189	116
	3,041	4,382

11 Short-term loans and advances

	As at March 31, 2022	As at March 31, 2021
Tax Deducted at Source	101	171
Advance Tax	2,500	-
GST Receivable	722	-
	3,323	171

12 Other current assets

	As at March 31, 2022	As at March 31, 2021
Security deposits	426	106
Other Current assets	1,933	-
	2,359	106



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

Notes to the financial statements for the year ended March 31, 2022

(All amounts in Rupees Thousands, unless otherwise stated)

13 Revenue from operations	Year ended March 31, 2022	Year ended March 31, 2021
Sale of services	1,85,729	67,777
	<u>1,85,729</u>	<u>67,777</u>
14 Other income	Year ended March 31, 2022	Year ended March 31, 2021
Interest Income	205	-
	<u>205</u>	<u>-</u>
15 Cost of Services	Year ended March 31, 2022	Year ended March 31, 2021
Telephone & Internet Expenses	378	548
Animation & Videography Charges	25	66
Content Charges	26,238	11,513
Electricity & Water Expenses	196	374
Rent	1,947	1,565
Professional Charges	61,134	29,433
Advertisement & Marketing Exp	27,790	4,034
Commission	3,657	1,105
Website Maintenance	277	561
Technical Charges	6,834	1,911
Internship Stipend	6,396	-
Software Renewal Charges	21	-
Digital Marketing & Advertisement Exp	3,800	-
International Consultancy Charge	3,065	-
Google Adword	341	-
	<u>1,42,100</u>	<u>51,111</u>
16 Employees Benefit Expenses	Year ended March 31, 2022	Year ended March 31, 2021
Salary Expenses	8,695	5,124
	<u>8,695</u>	<u>5,124</u>
17 Finance Cost	Year ended 24.96	Year ended 66.37
Interest Expenses	12,037	-
	<u>12,037</u>	<u>-</u>
18 Depreciation and amortization expense	Year ended March 31, 2022	Year ended March 31, 2021
Depreciation on property, plant and equipment	551	213
	<u>551</u>	<u>213</u>
19 Other Expenses	Year ended March 31, 2022	Year ended March 31, 2021
Legal & Professional Fees	5,178	3,827
Audit fees	120	133
Business Promotion	826	1,012
Office Expenses	643	845
Bank Charges & Commission	89	4
Interest & Late Fees on GST	15	0
Interest on TDS	33	33
Repair & Maintenance- Other	48	213
Repair & Maintenance- Computer	218	196
Staff Welfare	378	557
Training & Development Exp	1,480	1,954
Postage & Courier	2,410	296
Printing & Stationary	13,282	935
Staff Refreshment	874	667
Festival Expenses	207	-
Books & Periodicals	144	162
Conveyance Expenses	382	69
Tour & Travelling- Domestic	1,000	284
Tour & Travelling- Other than Domestic	194	137
	<u>27,521</u>	<u>11,326</u>



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

Notes to the financial statements for the year ended March 31, 2022

(All amounts in Rupees Thousands, unless otherwise stated)

Notes to Accounts**20 Earnings Per Share**

Particulars	31-Mar-22	31-Mar-21
Net profit as per the statement of profit and loss (Rs. Thousands)	(4,907)	(4)
Weighted average number of equity shares outstanding during the year (No.)	10	10
Basic and diluted earnings per share (Rs)	(490.74)	(0.4367)
Nominal value per equity share (Rs.)	1	1

21 Related Party Disclosure

In accordance with the requirements of Accounting Standards (AS) -18 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are :

a) Names of related party and relationship:**1. Shareholders having significant influence**

Abhyudaya Agarwal
Ramanuj Mukherjee

2. Key managerial personnel :

Abhyudaya Agarwal
Ramanuj Mukherjee

b) Transactions with related parties

Unsecured Loan
Directors Remuneration

	31-Mar-22	31-Mar-21
	Nil	Nil
	7,200	2,880

22 Deferred Tax Asset Calculation

	31-Mar-22	31-Mar-21
Depreciation as per Companies Act	551	213
Depreciation as per Income Tax	311	158
Timing Difference	239	55
Deferred Tax Asset	62	16
Deferred Tax Liabilities/Assets	-	-
Deferred Tax Asset/(Liabilities)	62	16

23 Supplementary Statutory Information

Nature of Transactions	31-Mar-22	31-Mar-21
Transaction During the Year		
(a) Statutory Auditor's Fees	120	133
(b) Expenditure in Foreign Currency	6865	1118
(c) Earnings in Foreign Currency	Nil	Nil

24 Dues to Micro and Small Enterprises, if any, have been determined to the extent such parties have been identified on the basis of information collected by the Management.

25 Balances of Sundry Debtors and Sundry Creditors are subject to confirmation from respective parties and consequential reconciliation/adjustments arising there-from, if any. The management however does not expect any material variation



ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED

CIN:74110DL2017PTC323508

Notes to the financial statements for the year ended March 31, 2022

(All amounts in Rupees Thousands, unless otherwise stated)

26 Additional regulatory information required by Schedule III

(i) There are no proceedings that have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended from time to time) (earlier Benami Transactions (Prohibition) Act, 1988) and the rules made thereunder.

(ii) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

(iii) The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(iv) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, and there are no companies beyond the specified layers.

(v) There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

(vi) Analytical Ratios

Ratio	Numerator	Denominator	March 31, 2022	March 31, 2021	% Variance	Reason for Variance
(a) Current Ratio	Current Assets	Current Liabilities	0.61	0.72	-11%	-
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	-	-	0%	-
(c) Debt Service Coverage Ratio	Earnings available for debt service (Profit before tax + Depreciation and amortization expense + Finance costs +/- Unrealised foreign exchange loss/(gain) (net))	Interest payments + Principal repayments of debt	N.A	N.A	N.A	NA
(d) Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	1.25	-0.03	128%	Due to increase in Loss
(e) Inventory turnover ratio	Revenue from operations	Average Inventory	N.A	N.A	N.A	NA
(f) Trade Receivables turnover ratio	Revenue from operations	Average Trade Receivables	-	-	0%	0
(g) Trade payables turnover ratio	Other expenses (excluding net loss on foreign currency transactions and provision for doubtful advances)	Average Trade Payables	17.72	407.20	-38948%	Due to increase in Trade Payables
(h) Net capital turnover ratio	Revenue from operations	Working Capital	-32.79	-35.96	316%	Due to decrease in working capital
(i) Net profit ratio (%)	Profit for the year	Revenue from operations	-3%	0%	-3%	-
(j) Return on Capital employed (%)	Earning before interest and taxes (Profit before tax + Finance costs)	Capital Employed (Total assets - Total liabilities - Intangible assets)	-173%	-188504%	188331%	Due to increase in Loss
(k) Return on investment (%)	Earning before interest and taxes (Profit before tax + Finance costs)	Total assets	68%	0%	68%	Due to increase in Loss

27 Previous year figures

Previous year's figure have been regrouped / rearranged wherever necessary to meet the current year's presentation.

Note 1 to 27 forms an integral part of the accounts and has been duly authenticated.

For Singh Ray Mishra & Co.

Chartered Accountants

FRN: 318121E

CA. Murari Kumar

Partner

Membership No. 524578

UDIN: 22524578

Place: Delhi

Date: 05/09/2022



For Addictive Learning Technology Pvt. Ltd.

Abhyudaya Agarwal
Director
DIN: 05017261

For and on behalf of the Board of Directors of

Addictive Learning Technology Private Limited

For Addictive Learning Technology Pvt. Ltd.

Ramanoj Mukherjee

Director

DIN: 05017261

Pvt. Ltd.

Director



ADDICTIVE LEARNING TECHNOLOGY PVT LTD

CIN: U74110DL2017PTC323508

Regd. office: Property No. 6/25 (earlier No. W-101-E), Lane No 6, Anupam Gardens, New Delhi-110030

DIRECTORS REPORT

Dear Members,
Addictive Learning Technology Private Limited

Your Directors have pleasure in presenting the 5th Annual Report together with the Audited Statement of Accounts of your company for the Financial Year ended on 31st March, 2022. Further, in compliance with the Companies Act, 2013 the company has made all requisite disclosures in the Board Report with the objective of accountability and transparency in its operations and to make you aware about its performance and future perspective.

1. FINANCIAL RESULTS:

The Company's financial performance, for the year ended March 31, 2022:

Particulars	<i>(Amounts in Rupees)</i>	
	Current year	Previous Year
Total Revenue	18,59,33,643	6,77,77,291
Total Expenses	19,09,03,320	6,77,73,788
Profit or Loss before Tax	(49,69,677)	3503
Less: Current Tax	Nil	23734
Deferred Tax	62247	(15864)
Profit or Loss After Tax	(49,07,429)	(4367)
Add: Balance as per last Balance Sheet	(49,07,429)	(88,348)
Less: Transfer to Reserves/ Appropriation	(49,07,429)	(88,348)
Balance carried to Balance Sheet	(49,07,429)	(88,348)

2. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There has been no change in the business of the Company during the financial year ended 31st March 2022.

3. WEB LINK OF ANNUAL RETURN

The Company doesn't have any website. Therefore, no need to of publication of Annual Return.

4. MEETINGS OF BOARD OF DIRECTORS

During the Financial Year 2021-22, the Board of Directors of the Company duly meet Ten times. The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

5. DETAILS OF FRAUD REPORT BY AUDITOR

As per Auditor's Report, no fraud U/s 143(12) reported by the auditor.

6. AUDITOR

M/s Singh Ray Mishra & Co., Chartered Accountants were appointed as Statutory Auditors for a period of 5 (five) consecutive years, at the Annual General Meeting held on 31st December 2018. The Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company and are eligible for reappoint, subject to ratification of members at ensuing AGM.

7. DIVIDEND

The Board of Directors of your Company Not declared any Dividend for the year under review.

8. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply.

9. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report

10. RESERVES

No Amount has been transferred to the General Reserve.

11. DETAILS OF SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

12. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

13. CHANGE IN SHARE CAPITAL

There is no change in share capital structure of the Company during the year under review.

14. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year such controls were tested and no reportable material weakness in the design or operation was observed.

15. STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

16. MANEGERIAL REMUNERATION

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

18. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

19. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard-18 Related Party Disclosure is given in Balance Sheet as on 31st March 2021.

20. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

21. CONSTITUTION OF COMMITTEE - SEXUAL HARASSMENT AT WORKPLACE

The Company has constituted committee under the sexual harassment of women at workplace (Prevention, Prohibition, and Redressal) Act, 2013 and However, Company has complied with the provisions of the same.

22. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

24. DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that 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 and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

25. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE, EARNING AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. The total Foreign Exchange Inflow was Nil and Outflow was Rs. 68,65,474/- during the year under review.

26. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

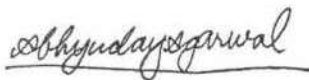
27. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

28. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of board of directors
For Addictive Learning Technology Private Limited



Abhyudaya Agarwal



Ramanuj Mukherjee

Place: New Delhi
Date: 05/09/2022

Director
DIN: 05016416

Director
DIN: 05017261



ADDICTIVE LEARNING TECHNOLOGY PVT LTD

CIN: U74110DL2017PTC323508

Regd. office: Property No. 6/25 (earlier No. W-101-E), Lane No 6, Anupam Gardens, New Delhi-110030

FORM NO.MGT-9

Extract of Annual Return as on the Financial Year ended on 31st March, 2022

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

CIN	U74110DL2017PTC323508
Registration Date	12/09/2017
Name Of The Company	ADDICTIVE LEARNING TECHNOLOGY PRIVATE LIMITED
Category / Sub-Category Of The Company	Company Limited by shares
Address Of The Registered Office And Contact Details	Property No. 6/25 (earlier No. W-101-E) Lane No 6, Anupam Gardens, New Delhi-110030
Whether Listed Company Yes / No	No
Name, Address and Contact details of Registrar and Transfer Agent, if any	N.A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated: -

SL. NO	Name And Description Of Main Products / Services	Nic Code Of The Product/ Service	% To Total Turnover Of The Company
1	Education Services	9992	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary / Associate	% Of Shares Held	Applicable Section
-	-	-	-	-

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

- Category wise shareholding:

		Shares	Shares of the company	Shares Pledged / encumbered to total shares	Shares	total Shares of the company	Shares Pledged / encumbered to total shares	change in shareholding during the year
1	Mr. Abhyudaya Agarwal	4800	48	-	4800	48	-	-
2.	Mr. Ramanuj Mukherjee	4800	48	-	4800	48	-	-
3.	Komal Sah	200	2	-	200	2	-	-
4.	Harsh Jain	200	2	-	200	2	-	-
	Total	10,000	100	-	10,000	100	-	-

iii) CHANGE IN PROMOTERS' SHAREHOLDING: No change

IV) SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN DIRECTORS, PROMOTERS AND HOLDERS OF GDRS AND ADRS): NA

SL. NO.	Name Of Shareholders	Shareholding At The Beginning Of The Year		Cumulative Shareholding During The Year	
		No. Of Shares	% Of Total Shares Of The Company	No. Of Shares	% Of Total Shares Of The Company
1.	-				
	At the beginning of the year	-	-	-	-
	Change during the year	No change			
	At the end of the year	-	-	-	-

(V) SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Sl. No.	Name Of The Shareholder	Shareholding At The Beginning Of The Year (01 st April 2020)		Shareholding At The End Of The Year (31 st March 2021)	
		No. Of Shares	% Of Total Shares Of The Company	No. Of Shares	% Of Total Shares Of The Company
	DIRECTOR				

1	Mr. Abhyudaya Agarwal	4800	48	4800	48
2.	Mr. Ramanuj Mukherjee	4800	48	4800	48

V. INDEBTEDNESS

INDEBTEDNESS OF THE COMPANY INCLUDING INTEREST OUTSTANDING/ACCRUED BUT NOT DUE FOR PAYMENT:

	Secured Loans Excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-		-
ii) Interest due but not paid	-	-		-
iii) Interest accrued but not due	-	-		-
Total (i+ii+iii)	-	-		-
Change in Indebtedness during the financial year				
• Addition	-	-		-
• Reduction	-	-		-
Net Change	-	-		-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-		-
ii) Interest due but not paid	-	-		-
iii) Interest accrued but not due	-	-		-
Total (i+ii+iii)	-	-		-

VI. REMUNERATION OF MANEGING DIRECTORS AND KEY MANAGERIAL PERSONNEL: Nil

A. REMUNERATION TO OTHER DIRECTORS:

S. N O	PARTICULARS OF REMUNERATION	NAME OF DIRECTOR		TOTAL AMOUNT
		Abhyudaya Agarwal	Ramanuj Mukherjee	

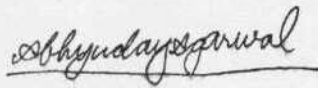
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	36,00,000	36,00,000	72,00,000
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission - As % of profit - Others,	-	-	-
5	Others,	-	-	-
	Total (A)			72,00,000
	Ceiling as per Act			

B. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:
Nil

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

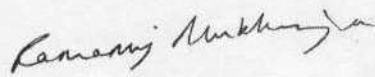
There were no penalties/punishments/compounding of offences for the year ended 31 March, 2022.

For and on behalf of board of directors
For Addictive Learning Technology Private Limited



Abhyudaya Agarwal

Director
DIN: 05016416



Ramanuj Mukherjee

Director
DIN: 05017261

Date: 05/09/2022

Place: New Delhi