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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of
MARKETS ON CLOUD PRIVATE LIMITED**

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **MARKETS ON CLOUD PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year then ended on that date, 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 financials statement gives 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 Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the affairs of the Company as at March 31, 2023 and its profit, for the year ended on that date.

Basis of 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 ("ICAI") 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.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

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, 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; that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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 Responsibility for the Audit of 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 scepticism 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.



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Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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, that we identify during our audit.

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

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

Report on Other Legal and Regulatory Requirements

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



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- (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 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, 2023 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) 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 has impact on its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (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 person or entity, including foreign entity ("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;



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(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 person or entity, including foreign entity ("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;

(c) Based on the 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 misstatement

For Hema Bhanushali
Chartered Accountants

Hema Ramjibhai
Bhanushali

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Phone=+918433620130, email=hema@secmark.in, cn=Hema Ramjibhai Bhanushali
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CA Hema Bhanushali
Proprietor
Membership No: 147507
UDIN: 23147507BGGQANC3013
Place: Mumbai
Date: 22-May-23

Markets on Cloud Private Limited
CIN - U72200MH2016PTC274733
Balance Sheet as at 31-Mar-2023

	Particulars	Note No.	As at 31-Mar-2023 Amount in Rs.	As at 31-Mar-2022 Amount in Rs.
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	3	100,000	100,000
	(b) Reserves and Surplus	4	1,338	1,067
2	Current Liabilities			
	(a) Short term Provision	5	10,080	10,080
	Total		111,418	111,147
II.	ASSETS			
1.	Current Assets			
	(a) Cash and Cash Equivalents	6	111,418	111,147
	Total		111,418	111,147
	Significant accounting policies & Notes to financial statements	1 to 13		

As per our report of even date

For Hema Bhanushali
Chartered Accountants

Hema Ramjibhai Bhanushali
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CA Hema Bhanushali
Proprietor
Membership No: 147507
Place: Mumbai
Date: 22-May-23
UDIN : 23147507BGQANC3013

For and On behalf of the Board
Markets on Cloud Private Limited

SHARDUL JASHWAN TLAL SHAH
Digitally signed by SHARDUL JASHWAN TLAL SHAH
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Shardul Shah
Director
DIN:03510251
Place: Mumbai
Date: 22-May-23

RAVI VIJAY RAMAIYA
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Ravi Ramaiya
Director
DIN :03510258
Place: Mumbai
Date: 22-May-23

Markets on Cloud Private Limited
CIN - U72200MH2016PTC274733

Statement of Profit and Loss for the year ended 31-Mar-2023

Sr. No.	Particulars	Note	For the Year Ended 31st March, 2023 Amount in Rs	For the Year Ended 31st March, 2022 Amount in Rs
I	Revenue from Operations			
II	Other Income	7	6,000	6,000
III	TOTAL INCOME (I + II)		6,000	6,000
IV	EXPENSES			
	Other Expenses	8	5,649	5,649
	TOTAL EXPENSES		5,649	5,649
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		351	351
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		351	351
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		351	351
X	Tax Expense			
	Current Tax		80	80
	Deferred Tax		-	-
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		271	271
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV	Profit(Loss) for the Period(XI+XIV)		271	271
XVI	Earnings per Equity Share			
	-Basic		-	-
	-Diluted		-	-
	Significant accounting policies & Notes to financial statements	1 to 13		

As per our report of even date

For Hema Bhanushali
Chartered Accountants

Hema Ramjibhai Bhanushali
Digitally signed by Hema Ramjibhai Bhanushali
 DN: C=IN, O=Personal, PostalCode=421306, St=Maharashtra,
 Phone=+91-20-274904730693892acc26789705c37c724b966453d
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CA Hema Bhanushali
Proprietor
Membership No: 147507
Place: Mumbai
Date: 22-May-23
UDIN : 23147507BGQANC3013

For and On behalf of the Board
Markets on Cloud Private Limited

SHARDUL JASHWANTLAL SHAH
Digitally signed by SHARDUL JASHWANTLAL SHAH
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 STREET=VISA A WING SWIRE CHS YOGI NAGARI BLDG NO 30
 BORNVAL, 10077, L=Maharashtra, CN=Shardul
 JASHWANTLAL SHAH
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 SERIALNUMBER=628117F13BAAGE68B0C4AD2D3638A80C7B
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Shardul Shah
Director
DIN:03510251
Place: Mumbai
Date: 22-May-23

RAVI VIJAY RAMAIYA
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 DN: C=IN, PostalCode=400003, St=Maharashtra,
 P=CHANDANI, O=Personal,
 SERIALNUMBER=628117F13BAAGE68B0C4AD2D3638A80C7B
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Ravi Ramaiya
Director
DIN :03510258
Place: Mumbai
Date: 22-May-23

Markets on Cloud Private Limited

Notes to financial statements for the year ended March 31, 2023

Note 1: Corporate information

Markets on Cloud Private Limited incorporated as a Private Limited Company on March 21, 2016, under the provision of Companies Act, 1956. The Corporate Identification is U72200MH2016PTC274733 and its registered office is situated at Flat B/4, Bldg No. 3, Jay Gokuldham CHS Ltd. S. V. Road, Borivali (W) Mumbai- 400092.

The Company is into providing IT Services to Market Participants. During the year the application is in development phase

Note 2: Significant accounting policies

a) Basis of preparation of financial statements:

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and in accordance with the provisions of the Companies Act, 2013 ('the Act') (except as specifically mentioned), and the accounting principles generally accepted in India and comply with the accounting standards prescribed in the Companies (Accounting Standards) Rules, 2014 issued by the Central Government, in consultation with the National Advisory Committee on Accounting Standards, to the extent applicable.

The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

b) Use of estimates:

The preparation of Financial statements in conformity with the generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as of the date of financial statements. Actual results could differ from those estimated. Any revision to accounting estimates is recognised prospectively in future periods.

c) Revenue recognition:

During the year no such revenue was accrued as application is in development phase, however revenue is recognized from miscellaneous income as per Accounting Standards prescribed by the government.

d) Provisions, Contingent Liabilities and Contingent Asset :

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

e) Taxation :

Provision for tax is based on the taxable profit for the accounting year after taking into consideration the relevant provisions of the Income Tax Act, 1961.

f) Earnings per share :

The basic earnings per share is computed by dividing the net profit / loss attributable to the equity shareholders for the period by the number of equity shares outstanding on the last day of reporting period. In computing dilutive earnings per share, only potential equity shares that are dilutive and that reduce profit / loss per share are included.

Markets on Cloud Private Limited
Notes to financial statements for the year ended March 31, 2023

3 . Share Capital

3 . 1 Authorized, Issued, Subscribed and Paidup share capital

Particulars	As at 31-Mar-2023		As at 31-Mar-2022	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10,000.00 each	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000
Issued Share Capital				
Equity Shares of ₹ 10,000.00 each	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000
Subscribed and fully paid				
Equity Shares of ₹ 10,000.00 each	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000

3 . 2 Reconciliation of share capital

Particulars	As at 31-Mar-2023		As at 31-Mar-2022	
	Number of Shares	Amount In Rs.	Number of Shares	Amount In Rs.
Equity Shares (Face Value ₹ 10.00)				
Number of Equity Shares at the Beginning	10,000	100,000	10,000	100,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Number of Equity Shares at the End	10,000	100,000	10,000	100,000

3.3 Terms/ rights attached to equity shares

The company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

3.4 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31-Mar-2023		As at 31-Mar-2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights SecMark Consultancy Ltd	10,000	100	10,000	100

3.5 As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

3.6 Details of shares held promoters at the end of the year

Promoters Name	No.of Shares held at the End	% of Shares held at the end	% of Change in the Shareholding
SecMark Consultancy Limited (Promoter Name : Indira Ramaiya and Ila Shah)	10,000	100	-

4 . Reserves and Surplus

Particulars	As at 31-Mar-2023 Amount in Rs	As at 31-Mar-2022 Amount in Rs.
Surplus	1,338	1,067
Opening Balance	1,067	796
(+) Net profit/(Net loss) for the Current Year	351	351
(-) Provision for Tax	80	80
Closing balance	1,338	1,067
Total	1,338	1,067

5 . Short term Provision

Particulars	As at 31-Mar-2023 Amount in Rs	As at 31-Mar-2022 Amount in Rs.
Provision for Audit Fees	10,000	10,000
Provision for Tax	80	80
Total	10,080	10,080

6. Cash and Cash Equivalents

Particulars	As at 31-Mar-2023 Amount in Rs	As at 31-Mar-2022 Amount in Rs
Balances with banks	61,768	62,417
In Current Account	61,768	62,417
Cash on hand	49,650	48,730
Total	111,418	111,147

7 . Other Income

Particulars	2022-2023 Amount in Rs.	2021-2022 Amount in Rs.
Other Income	6,000	6,000
Total	6,000	6,000

8 . Other Expenses

Particulars	2022-2023 Amount in Rs.	2021-2022 Amount in Rs.
Miscellaneous expenses	5,649	5,649
Audit Fees	5,000	5,000
Bank Charges	649	649
Total	5,649	5,649

Markets on Cloud Private Limited**Notes to financial statements for the year ended March 31, 2023****Note 9 Auditors Remuneration**

Particulars	As At March 31, 2023	As At March 31, 2022
For Audit Fees	5,000.00	5,000.00
Total	5,000.00	5,000.00

Note 10 Related Party Transactions

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below.

10.1 Relationships during the year

- (A) **Holding Company**
SecMark Consultancy Limited

10.2 Key Managerial Personnel

- (B) Ravi Ramaiya (Director)
Shardul Shah (Director)

10.3 Related party transaction during the year:

There are no related party transaction during the Year.

Note 11 Earning Per Share

Particulars	As At March 31, 2023	As At March 31, 2022
Net profit after tax as per statement of profit and loss	270.69	270.69
Number of equity shares outstanding during the year	10,000.00	10,000.00
Restated Number of equity shares adjusted after dilution	10,000.00	10,000.00
Basic earnings per share	0.03	0.03
Diluted earnings per share	0.03	0.03

- Note 12** Figures of previous year are regrouped, rearranged and reclassified wherever necessary to correspond to figures of the current year.

Note

13 Ratio Analysis

SR No.	RATIOS	FY 2022-23	FY 2021-22
1	Current Ratio: Current Asset/ Current Liabilities	11.05	11.03
2	Debt-Equity Ratio: Total Debt/Shareholder's Equity	-	-
3	Debt Service Coverage Ratio: Earnings available for debt services/Interest + Instalment	-	-
4	Return on Equity Ratio: (NP after taxes Preference Div)/Equity shareholder fund	-	-
5	Inventory turnover ratio: COGS/Average Inventory	-	-
6	Trade Receivables turnover ratio: Net Credit Sales/Average Account receivable	-	-
7	Trade payables turnover ratio: Net Trade Payable/Average Account receivable	-	-
8	Net capital turnover ratio: Sales/Net Assets	-	-
9	Net profit ratio: Net profit / Sales	-	-
10	Return on Capital employed : EBIT/Capital Employed	-	-
11	Return on investment: Profit/Earning/Investment	-	-
12	Return on Capital employed : EBIT/Capital Employed	-	-
13	Return on investment: Profit/Earning/Investment	-	-