

AUDITED ACCOUNTS

OF

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

AB-65,PRAFULLAKANAN,KESTOPUR

KOLKATA-700 101

FOR

THE

YEAR

ENDED ON

31ST MARCH, 2021

M/S BAVISHI & BAVISHI ASSOCIATES

(CHARTERED ACCOUNTANTS)

2B, SUSHIL SEN ROAD, 2ND FLOOR

KOLKATA - 700 025

Telefax:(033) 2454 1051/52

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

DIRECTOR'S REPORT

Dear Members,

Your Directors have pleasure in presenting the 8th Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2021.

FINANCIAL HIGHLIGHTS

Particulars	(Amount In `)	
	Year ended 31 st March 2021	Year ended 31 st March 2020
Revenue from Operations	46,98,78,909	29,29,71,059
Other Income	79,35,496	26,98,439
Total Income	47,78,14,405	29,56,69,498
Total Expenses	30,99,63,138	23,30,40,710
Profit/(Loss) before taxation	16,78,51,267	6,26,28,788
Less: Tax Expense	4,25,41,872	1,54,33,265
Profit/(Loss) after tax	12,53,09,395	4,71,95,523
Add: Balance B/F from the previous year	13,44,78,457	8,72,82,933
Balance Profit /(Loss) C/F to the next year	25,97,87,851	13,44,78,457

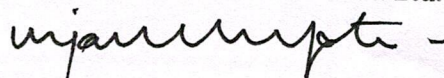
BUSINESS OVERVIEW

Your Company are providers of Web, Mobile and SEO Solutions to Startups, Small Businesses and to those companies that prefer to keep their technical team small or subcontract any overflow work that they cannot handle in house. Companies looking to outsource often make a costly mistake of hiring freelancers which is bit of a hit-and-miss or, working with large consultancies which often do not deliver enough value. We engage small, smart teams for our clients who immerse themselves in clients business and help them focus more on their business objectives rather than worrying about or doing technical stuff. For all intents and purposes we function as your extended team working from our development center in India.

Thus using our services, Clients enjoy the Cost benefits and Flexibility of hiring through online portals such as Odesk or, Elance along with the Quality, Reliability and Privacy of working with establish consultancies.

We got clients across 4 different continents and the experience of working in over 1000+ different projects of varying complexity. With more than 1,000 projects executed, you are assured of a refined process, and hence – peace of mind.

Capital Numbers Infotech Pvt. Ltd.



Director

DIVIDEND

In view of the planned business growth, your Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2021.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2021, 6 (six) Meetings of the Board of Directors of the Company was held.

MEETINGS OF THE MEMBERS OF CSR COMMITTEE

During the financial year ended 31st March, 2021, 2 (two) Meetings of the Board of Directors of the Company was held.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has not given Loans, guarantees or made any investments covered under Section 186 of the Companies Act, 2013 under review.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year ended 31st March, 2021 were on an arm's length basis and were in the ordinary course of business. The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 entered by the Company during the financial year ended 31st March, 2021 is annexed hereto as Annexure 1 in the prescribed Form AOC-2 and forms part of this report.

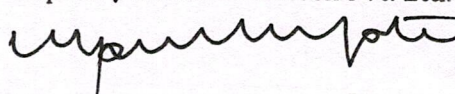
CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

Your company is into the business of Information Technology Services . Since this business does not involve any manufacturing activity, most of the Information required to be provided under Section 134(3)(m) of the Companies Act,2013 read with the Companies(Accounts) Rules,2014, are not applicable.

B. Foreign Exchange Earnings and Outgo

Capital Numbers Infotech Pvt. Ltd.



Director

Earnings	Rs 47,60,61,081/-
Outgo	Rs 2,91,22,924/-

RISK MANAGEMENT

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

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

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

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

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

DEPOSITS

The Company has not accepted any deposits during the year under review.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The names of companies which are the company's subsidiaries, joint ventures or associates companies during the year under review is provided below:-

Sr	Name of the Company	Subsidiary/JV/Associate	Status
1	Capital Numbers LLC	100% Subsidiary	Unchanged
2	Capital Numbers Australia Pty Ltd	90% Subsidiary	Unchanged

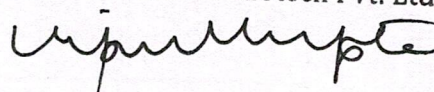
AUDITORS AND AUDITORS' REPORT

Statutory Auditors

At the Annual General Meeting held on 30th September 2019, M/s Bavishi & Bavishi Associates, Chartered Accountants, were appointed as statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the Calendar Year 2024.

The Notes on financial statement referred to in the Auditors' report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any

Capital Numbers Infotech Pvt. Ltd.



Director

qualification, reservation or adverse remark.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, 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.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

CORPORATE SOCIAL RESPONSIBILITY

- a) **A brief outline of the Company's CSR Policy including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs and the composition of CSR Committee:**

Refer to Annexure to this Board's Report

- b) **Composition of CSR Committee:**

1. VIPUL GUPTA (DIN: 05298174) (CHAIRMAN)
2. MUKUL GUPTA (DIN: 05298689) (MEMBER)
3. HERPRIT GUPTA (DIN: 07034437) (MEMBER)

- c) **Average Net Profit of the Company for the last three financial years:** Rs. 42,965,495.33/-

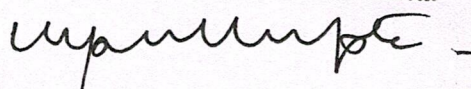
- d) **Prescribed CSR expenditure being 2% of the above average net profit:** Rs. 859,310/-

- e) During the year the company is liable to spend a sum of Rs. 10, 00,000/- on CSR Activities. The disclosure for the same is as below:

1. Gross Amount required to be spent	Rs. 8, 59,310/-
2. Amount approved by the Board	Rs. 10, 00,000/-
3. Amount spent during the year on	
a. Construction/ acquisition of asset	NIL
b. Other purposes	10, 00,000/-
4. Details of Related Party Transactions	NIL

The company was required to spend the expenditure towards Corporate Social

Capital Numbers Infotech Pvt. Ltd.



Director

Responsibility to the tune of Rs. 8, 59,310/- as per the provisions of Section 135 of Companies Act, 2013 read with CSR Rules, 2014. However, the management has decided and approved the amount of Rs. 10, 00,000/- to be incurred as CSR expenditure in the current Financial Year only. Further, the management has decided not to utilise or adjust the excess amount of Rs. 1, 40,690/- towards the CSR Liability of the subsequent Financial Year(s).

f) DETAILS OF AMOUNT SPENT ON CSR ACTIVITIES DURING THE F.Y 20-21

CSR project or activity identified	Sector in which the project is covered (clause no. of Schedule VII to the Companies Act, 2013, as amended)	Projects or Programs (1) Local area or other (2) Specify the State and district where projects or Programs were undertaken	Amount Outlay (Budget) Project or Program-wise (₹ in lakh)	Amount spent on the Projects or Programs Sub Heads: (1) Direct Expenditure on Projects or Programs (2) Overheads (₹ in lakh)	Cumulative Expenditure upto the reporting Period i.e. FY 2020-2021 (₹ in lakh)	Amount spent Direct or through Implementing Agency
Protection of National Heritage	Schedule VII – item no. V (Protection of national heritage)	Tirumala Tirupati Devasthanams in Tirupat, Andhra Pradesh.	10,00,000/-	10,00,000/-	10,00,000/-	DIRECT

g) Incase the company has failed to spend the two percent, of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its board report:
N.A.

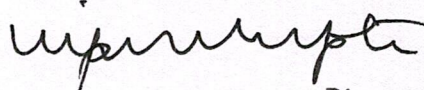
h) A responsibility statement of the CSR committee that the implementation and monitoring of CSR policy, is in compliance with CSR objectives and Policy of the company:

Implementation of CSR activities is in compliance with the Companies Act, 2013 and other respective applicable guidelines and to meet the CSR objectives and policy of the company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

Capital Numbers Infotech Pvt. Ltd.


Director

- (a) in preparation of the annual accounts for the year ended 31st March, 2021, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) the Directors have 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 as at 31st March, 2021 and of the profit and loss of the Company for that period;
- (c) the Directors have taken proper and sufficient care 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;
- (d) the Directors have 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;
- (f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

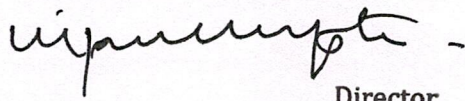
**For and on behalf of the Board of Directors
For Capital Numbers Infotech Pvt. Ltd.**

Capital Numbers Infotech Pvt. Ltd.


MUKUL GUPTA Director
(Director)
DIN NO.: 05298689

**PLACE: KOLKATA
DATE: 05/08/2021**

Capital Numbers Infotech Pvt. Ltd.


Director

VIPUL GUPTA
(Director)
DIN NO.: 05298174

ANNEXURE 1

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

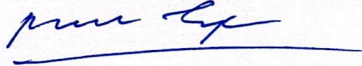
There were no contracts or arrangements or transactions entered into during the year ended March 31, 2021, which were not at arm's length price.

2. Details of material contracts or arrangement or transactions at arm's length basis:

As per Note 28 of the Balance Sheet as on 31.03.2021.

**For and on behalf of the Board of Directors
For Capital Numbers Infotech Pvt. Ltd.**

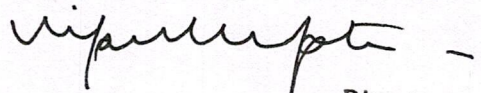
Capital Numbers Infotech Pvt. Ltd.



MUKUL GUPTA
(Director)
DIN NO.: 05298689

Director

Capital Numbers Infotech Pvt. Ltd.



Director

VIPUL GUPTA
(Director)
DIN NO.: 05298174

PLACE: KOLKATA
DATE: 05/08/2021

Corporate Social Responsibility Policy 2021

Preamble

Capitalnumbers Infotech Private Limited's Corporate Social Responsibility (CSR) builds a dynamic relationship between Capitalnumbers Infotech Private Limited on one hand and the society and environment on the other. CSR of Capitalnumbers Infotech Private Limited is traditionally driven by a moral obligation and philanthropic spirit. Over time it has become an integral part of the business. Capitalnumbers Infotech Private Limited has been engaged in charities and philanthropic activities, along with a number of others social activities. The key objective of Capitalnumbers Infotech Private Limited is to protect the national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.

1. SHORT TITLE & APPLICABILITY

This policy, which encompasses the company's philosophy for delivering its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare & sustainable development of the community at large, is titled as the "Capitalnumbers Infotech Private Limited CSR Policy". It has been prepared keeping in mind the company's business ethics and to comply with the requirements of Companies Act, 2013 (hereinafter called as "the Act") and the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, notified by the Ministry of Corporate Affairs vide Notification dated 22nd January 2021. This policy shall apply to all CSR initiatives and activities taken up at the various locations of the Company, for the benefit of different segments of the society, specifically the deprived, under-privileged and differently abled persons.

2. CSR VISION STATEMENT & OBJECTIVE

Corporate Social Responsibility of Capitalnumbers Infotech Private Limited is a form of corporate self-regulation integrated into a business model. Therefore, the policy will function as a built-in, self-regulating mechanism whereby the business will monitor and ensure its active compliance with the spirit of law, ethical standards and international norms.

The main objective of the Policy is to establish the basic principles and the general framework of action for the management to undertake and fulfil its corporate social responsibility.

3. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Composition:

The Corporate Social Responsibility Committee shall consist of three Directors.

Meetings:

The Committee shall hold meeting as and when required, to discuss various issues on implementation of the CSR Policy of the Company. The members would thrive to hold at least two meetings in a financial year.

Quorum:

The quorum for a meeting of the Committee on CSR shall be one-third of its total strength (any fraction contained in that one-third being rounded off as one), or two members, whichever is higher.

Sitting Fee:

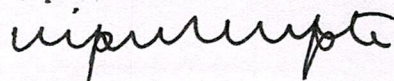
The Sitting Fees for attending the meeting shall be determined from time to time by the Board of Directors.

Role of CSR Committee:

The role of CSR Committee is:

- To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII of Section 135 of the Companies Act 2013.
- To recommend the amount of expenditure to be incurred on the specified activities in a financial year.
- To monitor the Corporate Social Responsibility Policy of the company from time to time.
- To recommend the Board on the guiding principles for selection, implementation and monitoring of CSR activities.
- To formulate and recommend to the Board, an Annual CSR Action Plan in pursuance of its CSR policy.
- To recommend the Board to alter the Annual CSR Action Plan at any time during the financial year based on the reasonable justification to that effect.
- Any other matter/thing as may be considered expedient by the members in furtherance of and to comply with the CSR Policy of the Company.

Capital Numbers Infotech Pvt. Ltd.



Director

Role of Board of Directors:

- a. The Board of Directors shall, after considering the recommendations made by the CSR committee, approve the CSR policy and the Annual CSR Action Plan of the company.
- b. The Board of Directors shall endeavor that the Company spends 2% of the average pretax net profits of the Company made during the 3 immediately preceding financial years in pursuance of its CSR Policy.
- c. The Board of Directors of the Company shall disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.
- d. The Board may extend a non-ongoing project beyond one year based on reasonable justification.
- e. The Board shall ensure that the CSR activities are undertaken by the Company itself or through a registered and eligible Implementation Agency.
- f. The Board of the Company shall satisfy itself that the funds so disbursed have been utilized for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- g. In case of ongoing project, the Board of the Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.
- h. The Board may alter the CSR Annual Action Plan at any time during the financial year, as per the recommendation of its CSR Committee, based on reasonable justification to that effect.
- i. The Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the Company for the financial year.
- j. Where the Company spends an amount in excess of requirement, such excess amount may be set off by the Board against the requirement to spend up to immediate succeeding three financial years subject to the conditions that –
 - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any.
 - (ii) the Board of the Company shall pass a resolution to that effect.

4. RESOURCES

Funding & Allocation

For achieving its CSR objectives through implementation of meaningful & sustainable CSR programmes, the Company will allocate 2% of its average net profits made during the 3 immediately preceding financial years as its Annual CSR Budget. The Annual CSR Budget shall be spent on projects / activities as laid down in this Policy.

"Administrative Overheads" expenses incurred by the Company will be used for 'General Management & Administration' of the Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme.

Any surplus arising out of the CSR activities shall not form part of the business profit of the Company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR Policy and Annual Action Plan of the Company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

Transfer of unspent CSR amount. - Until a separate fund is specified by the Government, the unspent CSR amount, if any, shall be transferred by the Company to a fund specified in Schedule VII of the Act.

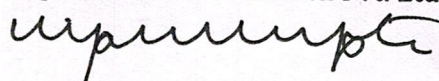
5. ACTIVITIES, PLANNING & IMPLEMENTATION

Areas for Activities

The Company shall identify projects / programmes which will fall in any one or more of the following areas /sectors for its CSR spending:

- (i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- (ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

Capital Numbers Infotech Pvt. Ltd.



Director

- (iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- (iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
- (v) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.
- (vi) Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.
- (vii) Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports.
- (viii) Contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the Central Govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.
- (ix) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government.
- (x) Rural development projects.
- (xi) Slum area development.
- xii) Disaster management, including relief, rehabilitation and reconstruction activities.

The CSR projects or programs or activities undertaken by the Company as per the Company's CSR Policy in India only shall amount to CSR Expenditure in accordance with the provisions of the Act.

The Company will prefer to take up projects for spending the amount earmarked for CSR at local areas and areas where the Company operates.

All expenses and contributions for CSR activities will be made after approval from the Chairman of the CSR committee, which would then be placed before the forthcoming CSR committee for noting and record. The Chairman will ensure that the expenses/contribution will be in full compliance of the CSR Policy.

Officers for implementation

The Company shall appoint officers at its business places (Units & Corporate Office) to undertake, supervise and monitor the CSR activities and expenditures.

Such officers will be responsible to ensure that the expenditures are made in full compliance with this policy. They will submit periodical report to the committee.

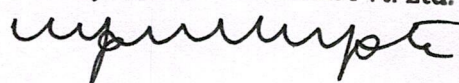
The Company will see that these officers have CSR capacities of their own and if required, they will be given required training to take up these tasks.

Implementing Agency

The Board shall ensure that the CSR activities are undertaken by the Company itself or through -

- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961, established by the company, either singly or along with any other company, or
 - (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
 - (c) any entity established under an Act of Parliament or a State legislature; or
 - (d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.
- Every entity who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar.

Capital Numbers Infotech Pvt. Ltd.



Director

The Company shall specify the project or programs to be undertaken through these entities, modalities of utilization of funds on such projects and programmes.

6. EXCLUSIONS

Corporate Social Responsibility (CSR) means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Act in accordance with the provisions contained in the CSR Rules, but shall not include the following, namely: -

- (i) activities undertaken in pursuance of normal course of business of the Company.
- (ii) any activity undertaken by the Company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level.
- (iii) contribution of any amount directly or indirectly to any political party.
- (iii) activities benefitting employees of the Company.
- (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services.
- (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India.

7. CSR PROGRAMMES

CSR programmes will be undertaken at various locations i.e., Corporate office, units and other business places of the Company in India to the best possible extent within the defined ambit of the identified Project/ Program. The time period/duration over which a particular programme will be spread, will depend on its nature, extent of coverage and the intended impact of the programme.

Identification of projects / programmes at various locations will be done by means of the following:

- (a) Need identification Studies by the Senior Management/ professional institutions/agencies.
- (b) Internal need assessment by cross-functional team at the local level.
- (c) Receipt of proposals/requests from Charitable institutions and NGOs
- (d) Suggestions from the Board of Directors/senior management level.

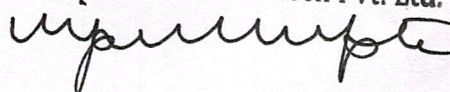
8. MONITORING AND EVALUATION

- a. To ensure effective implementation of the CSR programmes undertaken at various locations, a monitoring and evaluation mechanism will be put in place.
- b. The progress of CSR programmes under implementation at various locations will be reported to corporate office on a periodical basis.
- c. The report on progress on the CSR programme undertaken by the Company will be put forward to the CSR Committee with full details of cost incurred and results achieved on a regular basis.
- d. Project locations will try to obtain feedback from beneficiaries about the programmes implemented at the area.
- e. Appropriate documentation of the Company's CSR activities, executing partners, and expenditure entailed will be undertaken on a regular basis.
- f. CSR initiatives of the Company will be reported in the Annual Report & the Board's Report in compliance with Section 135 of the Act and rules made thereunder.

9. IMPACT ASSESSMENT

- a. Details of need and impact assessment, if applicable for the projects undertaken by the Company will be included in the Annual Action Plan.
- b. If the Company has an average CSR obligation of ten crore rupees or more, in the three immediately preceding financial years, it shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.
- c. The impact assessment reports if applicable shall be placed before the Board and shall be annexed to the annual report on CSR.
- d. Impact assessment, if applicable may be booked as the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less.

Capital Numbers Infotech Pvt. Ltd.



Director

10. CAPITAL ASSET

The CSR amount may be spent by the Company for creation or acquisition of a capital asset, which shall be held by -

- a. A company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number.
- b. Beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
- c. A public authority

Provided that any capital asset created by the Company prior to the commencement of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, shall within a period of one hundred and eighty days from such commencement comply with this requirement, which may be extended by a further period of not more than ninety days with the approval of the Board based on reasonable justification.

11. GENERAL

In case of any doubt with regards to any provision of the policy and in respect of matters not covered herein, a reference to be made to CSR Committee. In all such matters, the interpretation & decision of the Committee shall be final.

Any or all provisions of the CSR Policy would be subject to revision/amendment in accordance with the guidelines on the subject as may be issued from the Government from time to time.

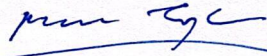
The CSR Committee reserves the right to modify, add, or amend any of provisions of this Policy subject to approval of the Board.

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Note-This policy has been approved by the Board of Directors of the Company at their meeting held on 12th, April, 2020

For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.



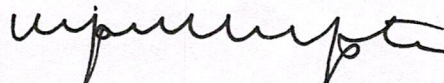
Director

MUKUL GUPTA

(Director)

DIN NO.: 05298689

Capital Numbers Infotech Pvt. Ltd.



Director

VIPUL GUPTA

(Director)

DIN NO.: 05298174

ANNEXURE I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2021

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1	CIN	U72200WB2012PTC183599
2	Registration Date	10/07/2012
3	Name of the Company	CAPITALNUMBERS INFOTECH PRIVATE LIMITED
4	Category/Sub-category of the Company	PRIVATE LIMITED COMPANY
5	Address of the Registered office & contact details	AB-65 PRAFULLA KANAN KESTOPUR, KOLKATA 700101
6	Whether listed company	NO
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NOT APPLICABLE

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)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	WEB PAGE DESIGNING	62012	60%
2	OTHER INFORMATION TECHNOLOGY AND COMPUTER SERVICE ACTIVITIES	62099	40%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	CAPITAL NUMBERS LLC USA Address: 160, Greentree Drive, Suite 101 Dover, Delaware 19904		SUBSIDIARY	100	
2	CAPITAL NUMBERS AUSTRALIA PTY LTD. Address: Inspire Wealth, Unit 2, 16 Walan Street, Mooloolaba Qld 4557		SUBSIDIARY	90	

IV. SHARE HOLDING PATTERN

(Equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2020]				No. of Shares held at the end of the year [As on 31-March-2021]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	1,08,400	1,08,400	100.00%	-	1,08,400	1,08,400	100.00%	0.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (1)	-	1,08,400	1,08,400	100.00%	-	1,08,400	1,08,400	100.00%	0.00%
(2) Foreign									
a) NRI Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%

b) Other Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	1,08,400	1,08,400	100.00%	-	1,08,400	1,08,400	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-			-	-			
f) Insurance Companies	-	-	-	0.00%	-	-	-	0.00%	0.00%
g) FIs	-	-	-	0.00%	-	-	-	0.00%	0.00%
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-			-	-			
i) Others (specify)	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-	-	-	0.00%	-	-	-	0.00%	0.00%
ii) Overseas	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Individuals	-	-			-	-			
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-			-	-			
	-	-			-	-			
	-	-			-	-			
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-			-	-			
	-	-			-	-			
	-	-			-	-			
c) Others (specify)	-	-			-	-			
Non Resident Indians	-	-	-	0.00%	-	-	-	0.00%	0.00%
Overseas Corporate Bodies	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-			-	-			
Foreign Nationals	-	-	-	0.00%	-	-	-	0.00%	0.00%
Clearing Members	-	-	-	0.00%	-	-	-	0.00%	0.00%
Trusts	-	-	-	0.00%	-	-	-	0.00%	0.00%
Foreign Bodies - D R	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%				0.00%	0.00%
Grand Total (A+B+C)	-	1,08,400	1,08,400	100.00%	-	1,08,400	1,08,400	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	MUKUL GUPTA	55,000	50.74%	-	55,000	50.74%	-	0.00%

2	ASHOK KUMAR GUPTA	2,500	2.31%	-	2,500	2.31%	-	0.00%
3	VIPUL GUPTA	10,900	10.06%	-	10,900	10.06%	-	0.00%
4	HERPRIT GUPTA	40,000	36.90%	-	40,000	36.90%	-	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding during the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year		-	-	0.00%	-	0.00%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year		-	-	0.00%	-	0.00%

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name	ASHOK KUMAR GUPTA					
	At the beginning of the year	01/04/2020	0	2,500	2.31%	2,500	2.31%
	Changes during the year	0	0	-	0.00%	-	0.00%
	At the end of the year	31/03/2021	Closing Balance	2,500	2.31%	2,500	2.31%

(v) Shareholding of Directors and Key Managerial Personnel:

7. Shareholding of Directors and Key Managerial Personnel.							
SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name	MUKUL GUPTA					
	At the beginning of the year	01/04/2020	0	55,000	50.74%	55,000	50.74%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021	Closing Balance	55,000	50.74%	55,000	50.74%
2	Name	VIPUL GUPTA					
	At the beginning of the year	01/04/2020	0	10,900	10.06%	10,900	10.06%
	Changes during the year	-	0	-			-
	At the end of the year	31/03/2021	Closing Balance	10,900	10.06%	10,900	10.06%
3	Name	HERPRIT GUPTA					
	At the beginning of the year	01/04/2020	0	40,000	36.90%	40,000	36.90%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021	Closing Balance	40,000	36.90%	40,000	36.90%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs.)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	4,65,31,526	1,31,65,607	-	5,96,97,133
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	4,65,31,526	1,31,65,607	-	5,96,97,133
Change in Indebtedness during the financial year				
* Addition	3,49,05,576	15,21,295		3,64,26,871
* Reduction	7,57,35,500	22,48,863		7,79,84,363
Net Change	(4,08,29,924)	(7,27,568)	-	(4,15,57,492)
Indebtedness at the end of the financial year				
i) Principal Amount	57,01,602	1,24,38,039		1,81,39,641
ii) Interest due but not paid	-	-		-
iii) Interest accrued but not due	-	-		-
Total (i+ii+iii)	57,01,602	1,24,38,039	-	1,81,39,641

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
	Name	MUKUL GUPTA	VIPUL GUPTA	HERPRIT GUPTA	(Rs/Lac)
	Designation	WTD	WTD	WTD	
1	Gross salary	42,00,000	12,00,000	30,00,000	84
	Total (A)	42,00,000	12,00,000	30,00,000	84

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount
					(Rs/Lac)
1	Independent Directors				
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors				-
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				84.00
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount
	Name				(Rs/Lac)
	Designation	CEO	CFO	CS	
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-				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				-
	- as % of profit				-
	- others, specify				-
5	Others, please specify				-
	Total	-	-	-	-

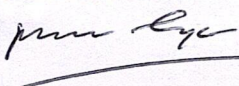
VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For and on behalf of the Board of Directors

For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.



Mukul Gupta

(Director)

DIN: 05298689

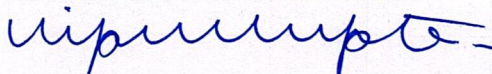
Director

Vipul Gupta

(Director)

DIN: 05298174

Capital Numbers Infotech Pvt. Ltd.



Director



Bavishi & Bavishi Associates

CHARTERED ACCOUNTANTS

2B, Sushil Sen Road, 2nd Floor
Behind Homeland Furniture Mall
Kolkata-700 025

☎ : (033) 2454 1051 / 52
E-mail : bharat@bavishica.com
gautam@bavishica.com

INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS OF Capital Numbers Infotech Pvt. Ltd

Report on the Financial Statements

We have audited the accompanying financial statements of Capital Numbers Infotech Pvt. Ltd., which comprise the Balance Sheet as at **31/03/2021**, the Statement of Profit and Loss, for the year then ended, and a summary of the 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 **Companies Act, 2013** ('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 March 31, 2021, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 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 Financial Statements

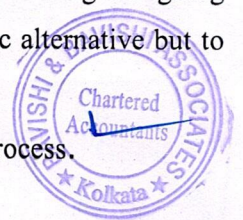
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Entity's Financial Statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends 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 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



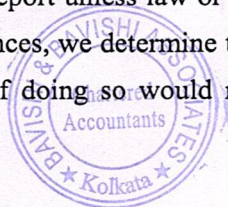
and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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. 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

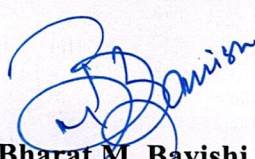
1. As required by the Companies (Auditor's Report) Order, 2016("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we report that the same is applicable to the company for the year under review(Refer Annexure-A)
2. As required by Section 143(3) 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 Statement of Profit and Loss and cash flow statement 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 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, we report that the same is applicable to the company for the year under review. (Refer Annexure-B)
 - (g) With respect to the other matters included in the Auditor's Report and to our 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. There were no amounts which are required to be transferred to the investor Education and Protection Fund by the Company.

For Bavishi & Bavishi Associates

(Chartered Accountants)

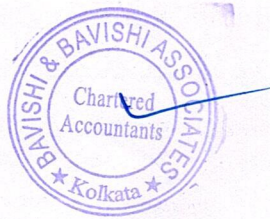
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PAN: AAWFB5699L


Bharat M. Bavishi
(Partner)

Membership No: 056459

UDIN: 21056459AAAAER3188



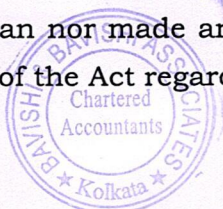
Place: Kolkata

Date: 05/08/2021

Annexure-A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2021, we report that:

- i) a)** The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b)** The Company has a regular program of physical verification of its fixed assets by which its fixed assets are verified by the management. In accordance with this programme, certain fixed assets are verified during the year and no material discrepancies were observed on such verification. In our opinion, the periodicity physical verification is reasonable having regard to the size of the company and nature of its fixed assets.
- c)** According to information and explanations given to us and on the basis of our examination of records of the company, the company holds immovable property during the year under review. The title deeds of the immovable property have been verified and are held in the name of the company.
- ii)** The inventory has been physically verified by the management during the year. In our opinion the frequency of verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
- iii) (a)** According to information and explanation given to us, the company has not granted unsecured Loans to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013.
- (b)** As the Company has not granted any loan as specified in Paragraph (iii)(a), reporting under Clause (iii)(b) and (iii)(c) of Companies (Auditor's Report) Order, 2016 is not applicable.
- iv)** In our opinion and according to the information and explanations given to us, the company has neither given any loan nor made any investment during the year, therefore provisions of section 185 and 186 of the Act regarding thereto are not applicable.



v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the Clause 3 (v) of the Order are not applicable to the Company.

vi) To the best of our knowledge and explanation given to us, the provisions of maintenance of cost records under sub section (1) of Section 148 of the Act are not applicable to Company for the financial year 2020-21. Accordingly, Clause (vi) of Order is not applicable.

vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

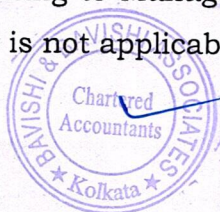
According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

viii) The Company has not defaulted in repayment of any loans or borrowings from any financial institution, banks, government, or debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.

x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi) The company is a private limited company and hence provision of section 197 read with schedule V of the Companies Act pertaining to Managerial Remuneration are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.



xii) In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company in terms of section 406 of the Companies Act, 2013. Accordingly, Clause (xii) of the order is not applicable..

xiii) The company is a private limited company and hence provision of section 177 read with schedule V of the companies Act are not applicable.

According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 188 of the Act. Where applicable, the details of such transactions have been disclosed in complete detail in the financial statements as required by the applicable accounting standards.

xiv) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.

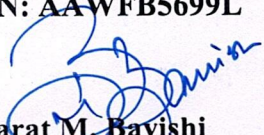
xv) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, Clause 3(xv) of the order is not applicable.

xvi) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Bavishi & Bavishi Associates
(Chartered Accountants)

FRN: 322504E

PAN: AAWFB5699L


Bharat M. Bavishi
(Partner)

Membership No: 056459

UDIN: 21056459AAAAER3188

Place: Kolkata

Date: 05/08/2021



Annexure -B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Capital Numbers Infotech Pvt. Ltd. as of 31 March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended March, 2021.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.


Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Bavishi & Bavishi Associates
(Chartered Accountants)

FRN: 322504E

PAN: AAWFB5699L


Bharat M. Bavishi
(Partner)

Membership No: 056459

UDIN: 21056459AAAER3188

Place: Kolkata

Date: 05/08/2021



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

CIN: U72200WB2012PTC183599

Balance Sheet as at 31st March, 2021

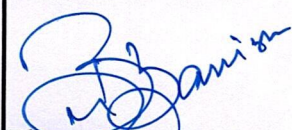
Particulars		Note No.	As at 31 March, 2021	As at 31 March, 2020
			₹	₹
A	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders Funds			
	(a) Share Capital	2	10,84,000	10,84,000
	(b) Reserves & Surplus	3	26,20,03,851	13,66,94,457
			26,30,87,851	13,77,78,457
2	Non-current liabilities			
	(a) Long-term borrowings	4	1,81,39,641	5,96,97,133
	(b) Long-term provisions	5	96,85,000	70,58,500
			2,78,24,641	6,67,55,633
3	Current liabilities			
	(a) Trade Payables	6	1,91,42,972	91,85,073
	(b) Other current liabilities	7	1,45,29,164	1,02,81,566
	(c) Short Term Provisions	8	35,55,938	40,42,583
			3,72,28,074	2,35,09,222
	TOTAL		32,81,40,566	22,80,43,312
B	<u>ASSETS</u>			
1	Non-current assets			
	(a) Property, Plant and Equipment	9	8,99,26,591	8,66,89,609
	(b) Non- Current Investments	10	3,21,427	3,21,427
	(c) Deferred Tax Assets(Net)		43,63,607	37,46,349
	(d) Long Term Loans and Advances	11	-	4,56,000
			9,46,11,625	9,12,13,385
2	Current assets			
	(a) Current Investments	12	13,51,09,053	8,08,03,163
	(b) Trade Receivables	13	5,65,16,645	1,98,14,211
	(c) Cash and Cash Equivalents	14	1,34,45,640	61,42,311
	(d) Short Term Loans and Advances	15	2,80,90,276	2,95,87,145
	(e) Other Current Assets	16	3,67,327	4,83,097
			23,35,28,941	13,68,29,927
	TOTAL		32,81,40,566	22,80,43,312
Notes Forming Part of The Financial Statements		1-32		

As Per Our Report Of Even Date Annexed

For Bavishi & Bavishi Associates

Chartered Accountants

Registration No. 0322504E



Bharat M. Bavishi
(Partner)

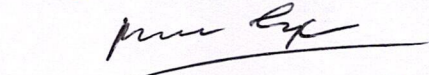

Membership No. 056459

Place: Kolkata

Date: 05/08/2021

UDIN: 21056459AAAAER3188

Capital Numbers Infotech Pvt. Ltd.

Mukul Gupta
(Director)
DIN: 05298689

For and on behalf of the Board of Directors
For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.



Vipul Gupta
(Director)
DIN: 05298174

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

CIN: U72200WB2012PTC183599

Statement of Profit & Loss for the Year ended 31st March, 2021

Particulars		Note No.	For the year ended 31 March, 2021	For the year ended 31 March, 2020
			₹	₹
I	Revenue from operations (Net)	17	46,98,78,909	29,29,71,059
II	Other income	18	79,35,496	26,98,439
III	Total revenue (I+II)		47,78,14,405	29,56,69,498
IV	Expenses			
	(a) Marketing and Consultancy Expenses	19	4,03,43,543	3,21,69,967
	(b) Technical Consultancy and Sub-contracting Expenses	20	3,49,58,820	3,23,87,534
	(c) Employee Benefits Expense	21	19,50,98,486	12,62,40,095
	(d) Finance Costs	22	41,90,291	64,17,057
	(e) Depreciation and Amortisation Expense	9	1,30,93,138	1,40,49,378
	(f) Other Establishment Expenses	23	2,22,78,860	2,17,76,679
V	Total expenses(IV)		30,99,63,138	23,30,40,710
VI	Profit Before Tax (III-V)		16,78,51,267	6,26,28,788
VII	Tax Expense for the Current Year			
	Current Tax		4,31,33,000	1,55,56,000
	Tax Expense relating to prior year		26,130	(33,153)
	Deferred Tax	27	(6,17,258)	(89,582)
			4,25,41,872	1,54,33,265
VIII	Profit / (Loss) for the year		12,53,09,395	4,71,95,523
	Earning Per Equity Share (Nominal Value per share is Rs 10/-)	24	1,155.99	435.38
Notes Forming Part of The Financial Statements		1-32		

As Per Our Report Of Even Date Annexed

For Bavishi & Bavishi Associates

Chartered Accountants

Registration No. 0322504E



Bharat M. Bavishi
(Partner)

Membership No. 056459

Place: Kolkata

Date: 05/08/2021

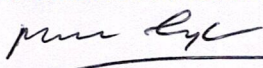
UDIN: 21056459AAAAER3188



For and on behalf of the Board of Directors

For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.



Mukul Gupta
(Director)
DIN: 05298689

Capital Numbers Infotech Pvt. Ltd.



Vipul Gupta
(Director)
DIN: 05298174

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

CIN: U72200WB2012PTC183599

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	As on 31/03/2021	As on 31/03/2020
I. Cash flow form operating activities		
Net profit before tax and Extra Ordinary items	16,78,51,267	6,26,28,788
Add : Depreciation charged to Profit & Loss Account	1,30,93,138	1,40,49,378
Add : Long-term provisions made	26,26,500	24,96,500
Add : Interest paid	41,90,291	64,17,057
Less : Dividend received	(4,34,200)	(25,64,271)
Less : Interest received	(1,27,189)	(1,34,168)
Less : Profit on Sale of assets	(6,23,149)	-
Less : Mututal Fund Income received	(59,75,541)	-
Operating profit before working capital adjustments	18,06,01,117	8,28,93,284
Movements in Working Capital		
Decrease/(Increase) in Short-term loans & advances	14,96,869	(41,91,023)
Decrease/(Increase) in Other Current Assets	1,15,770	(2,52,303)
Decrease/(Increase) in Trade Receivables	(3,67,02,434)	(86,20,849)
Decrease/(Increase) in Long Term Loans and Advances	4,56,000	(4,56,000)
Increase/(Decrease) in Trade Payables	99,57,899	35,45,969
Increase/(Decrease) in Other current liabilities	42,47,598	20,61,268
Cash generated by operations	16,01,72,819	7,49,80,346
Less : Net adjustment of direct taxes	(4,36,45,775)	(1,14,80,264)
Net cash inflow / (outflow)	11,65,27,044	6,35,00,082
II. Cash flow from investing activities		
Purchase of Fixed assets	(1,76,81,106)	(69,97,671)
Sale of Fixed assets	19,74,135	-
Investment in Mutual Funds	(5,43,05,890)	(4,92,90,345)
Dividend Income	4,34,200	25,64,271
Mutual Fund Income	59,75,541	-
Interest income	1,27,189	1,34,168
Net cash inflow / (outflow)	(6,34,75,931)	(5,35,89,577)
III. Cash flow from financing activities		
Interest paid	(41,90,291)	(64,17,057)
Proceeds from/paid to long term borrowing	(4,15,57,492)	(41,62,017)
Net cash inflow / (outflow)	(4,57,47,783)	(1,05,79,074)
Net increase/(decrease) in cash and cash equivalents	73,03,329	(6,68,568)
Opening cash and cash equivalents	61,42,311	68,10,879
Closing cash and cash equivalents	1,34,45,640	61,42,311

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in AS -3, issued by ICAI

In terms of our report of even date attached
For BAVISHI & BAVISHI ASSOCIATES
Firm Registration No - 0322504E
Chartered Accountants

Bharat M. Bavishi
(Partner)

M. No. 056459

Place: Kolkata

Date: 05/08/2021

UDIN: 21056459AAAAER3188

For and on behalf of the Board of Directors
For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.

Mukul Gupta
(Director)
DIN: 05298689

Capital Numbers Infotech Pvt. Ltd.

Vipul Gupta
(Director)
DIN: 05298174



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

NOTE : 1 Significant Accounting Policies For The Year Ended 31st March, 2021

Company Overview

Capital Numbers Infotech Private Limited are providers of Web, Mobile and SEO Solutions to Startups, Small Businesses and to those companies that prefer to keep their technical team small or subcontract any overflow work that they cannot handle in house. Companies looking to outsource often make a costly mistake of hiring freelancers which is bit of a hit-and-miss or, working with large consultancies which often do not deliver enough value. We engage small, smart teams for our clients who immerse themselves in clients business and help them focus more on their business objectives rather than worrying about or doing technical stuff. For all intents and purposes we function as your extended team working from our development center in India.

Thus using our services, Clients enjoy the Cost benefits and Flexibility of hiring through online portals such as Odesk or, Elance along with the Quality, Reliability and Privacy of working with establish consultancies.

NOTE : 1 Significant Accounting Policies For The Year Ended 31st March, 2021

(A) Basis for preparation of Financial Statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for the certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act 2013 ('the act') read with the Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified)

(B) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that effect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known /materialised.

(C) Property, Plant & Equipment and Depreciation

i) Property, Plant & Equipment

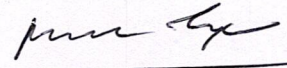
Property, Plant & Equipment -own are stated at the cost including all incidental expenses relating to acquisition and installation thereof less accumulated depreciation.

ii) Depreciation


Depreciation on Fixed Assets is provided to the extent of depreciable amount on the written down value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.



Capital Numbers Infotech Pvt. Ltd.


Director

Capital Numbers Infotech Pvt. Ltd.


Director

NOTE : 1 Significant Accounting Policies For The Year Ended 31st March, 2021 (Contd)

(D) Investments

Trade Investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on Management's intention. Current investments are carried at the lower of cost and fair value of each investment individually. Long term investments are carried at cost less any provisions recorded to recognise any decline, other than temporary, in the carrying value of each investment.

(E) Inventories

Since the company is carrying business in the area of providing service relating to Website Development therefore there is no scope of any stock in trade.

(F) Revenue recognition

The Company derives its revenue primarily from the Web, Mobile and SEO Solutions on time -and - material basis is recognised as the related services are rendered. Revenue from fixed price contracts is recognised using the proportionate completion method, which is determined by relating the actual project cost of work performed to date to the estimated total project cost for each project. Advance received from Customers represents the unbilled revenue and whose project will start from next financial year.

Dividend Income is recognised when the right to receive payment is established.

Interest Income is recognised using the time proportion method, based on the transactional interest rates.

(G) Expenses

Interest Expense on Loan Taken for Purchase of Immovable Property has been capitalised as per Accounting Standard -16 "AS-16" i.e. Borrowing Costs from 01/04/2017-31/12/2017. Since the qualifying asset has been put to use from the month of January, the interest cost thereafter has been added to the finance costs (Note 22) in the Profit and Loss A/C.

(H) Retirement Benefit

Contributions payable to the Recognised Provident Fund, which is a defined contribution scheme, are charged to the statement of profit and loss. The Company is currently in its 4th year of operation so the management is in the process of making arrangements of Gratuity as per AS-15(Revised) on Employee Benefits

(I) Foreign Exchange Transaction

The Company is exposed to foreign currency transactions including foreign currency revenues and receivable.

Foreign exchange transactions are recorded using the exchanges rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign exchange transactions during the period are recognised in the statement of the profit and loss for the period.

(J) Earning Per Share

Earning per share is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by weighted number of equity shares outstanding during the year.

(K) Taxation :

i) **Current Tax** : Provision for current tax is made on the taxable income at the rate applicable to the relevant assessment year.

ii) **Deferred Tax** : In accordance with the Accounting Standard 22- " Accounting for taxes on Income", issued by the Institute of Chartered Accountants of India, the deferred tax for the timing differences is measured using the tax rates and tax laws that have been enacted or substantially enacted by the Balance Sheet date.



Capital Numbers Infotech Pvt. Ltd.

Director

Capital Numbers Infotech Pvt. Ltd.

Director

NOTE : 1 Significant Accounting Policies For The Year Ended 31st March, 2021 (Contd)**(L) Cash & Cash Equivalents**

Cash & cash equivalents comprise cash and cash on deposit with banks..

(M) Provisions, Contingent Liabilities and Contingent Assets

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

(N) Corporate Social Responsibility Expenditure**Amount (Rs.)**

1. Gross Amount required to be spent by the company during the year

8,59,310

2. Amount approved by the Board to be spent during the year

10,00,000

3. Amount spent during the year on

a. Construction/ acquisition of asset

NIL

b. On purposes other than (a) above

10,00,000

4. Details of Related Party Transactions controlled by the company in relation to CSR Expenditure

NIL

5. The company was required to spend the expenditure towards Corporate Social Responsibility to the tune of Rs. 8,59,310/- as per the provisions of Section 135 of Companies Act, 2013 read with CSR Rules, 2014. However, the management has decided and approved the amount of Rs. 10,40,000/- to be incurred as CSR expenditure in the current Financial Year only. Further, the management has decided not to utilise or adjust the excess amount of Rs. 1,40,690/- towards the CSR Liability of the subsequent Financial Year(s).

As Per Our Report Of Even Date Annexed

For Bavishi & Bavishi Associates

Chartered Accountants

Registration No. 0322504E

Bharat M. Bavishi
(Partner)

Membership No. 056459

Place: Kolkata

Date: 05/08/2021

UDIN: 21056459AAAAER3188

For and on behalf of the Board of Directors

For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.

Mukul Gupta
(Director) Director
DIN: 05298689

Capital Numbers Infotech Pvt. Ltd.

Vipul Gupta
(Director)
DIN: 05298174

Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

Note 2:: Share capital

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares	₹	Number of shares	₹
(a) Authorised				
Equity shares of ₹10/- each with voting rights	20,00,000	2,00,00,000	20,00,000	2,00,00,000
(b) Issued				
Equity shares of ₹10/- each with voting rights	1,08,400	10,84,000	1,08,400	10,84,000
(c) Subscribed and fully paid up				
Equity shares of ₹10/- each with voting rights	1,08,400	10,84,000	1,08,400	10,84,000
Total	1,08,400	10,84,000	1,08,400	10,84,000

2.1) Reconciliation of the number of shares & amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
<u>Equity shares with voting rights</u>			
Year ended 31 March, 2021			
- Number of shares	1,08,400	-	1,08,400
- Amount	10,84,000	-	10,84,000
Year ended 31 March, 2020			
- Number of shares	1,08,400	-	1,08,400
- Amount	10,84,000	-	10,84,000

Capital Numbers Infotech Pvt. Ltd.

Director

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

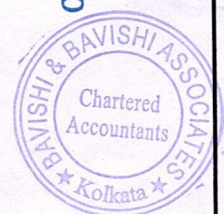
Name of shareholders	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<u>Equity Shares with voting rights</u>				
Mukul Gupta	55,000	50.74%	55,000	50.74%
Herprit Gupta	40,000	36.90%	40,000	36.90%
Vipul Gupta	10,900	10.06%	10,900	10.06%

Note 3:: Reserves and surplus

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
(a) Securities Premium Account		
Opening balance	22,16,000	22,16,000
Add: Premium on Issue of share during the year	-	-
Closing balance	22,16,000	22,16,000
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	13,44,78,457	8,72,82,933
Add: Profit / (Loss) for the year	12,53,09,395	4,71,95,523
Closing balance	25,97,87,851	13,44,78,457
Total (a+b)	26,20,03,851	13,66,94,457

Capital Numbers Infotech Pvt. Ltd.

Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED

CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

Note 4:: Long-term borrowings

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
(a) Secured Loans		
From Banks		
ICICI Bank Loan(Against Property)	31,76,734	4,12,96,688
From Others		
BMW India Financial Service Pvt. Ltd. (Car Loan)	24,82,644	31,88,146
Ford Credit India Private Limited (Car Loan)-13724	-	66,817
Ford Credit India Private Limited (Car Loan)-26503	42,224	1,68,896
HDFC Bank Limited (Car Loan)	-	18,10,979
(b) Unsecured Loans		
From Related Parties		
Loans from Directors	1,24,38,039	1,31,65,607
Total	1,81,39,641	5,96,97,133

NOTE:

(a) Finance from a ICICI Bank is secured by hypothecation of Property at Mani Casadona with a total of 7 instalments remaining out of 59 instalments.

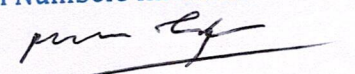
(b) Finance from a BMW India Financial Service Pvt. Ltd. is secured by hypothecation of the respective asset (WB 26AU 1101) with a total of 36 instalments remaining out of 84 instalments.

(c) Finance from a Ford Credit India Private Limited(26503) is secured by hypothecation of the respective asset (WB-26BA-2860) with a total of 4 instalments remaining out of 36 instalments.

Note 5:: Long-term Provisions

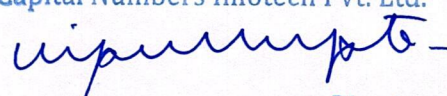
Particulars	As at 31 March, 2021	As at 31 March, 2020
Provision for Gratuity	96,85,000	70,58,500
Total	96,85,000	70,58,500

Capital Numbers Infotech Pvt. Ltd.


Director



Capital Numbers Infotech Pvt. Ltd.


Director

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

Note 6:: Trade Payables

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Trade Payables	1,91,42,972	91,85,073
Total	1,91,42,972	91,85,073

Note 7:: Other current liabilities

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Advance from Customers/Unearned Income	61,82,172	57,39,354
Statutory Dues	43,82,509	28,72,828
Liability for Expenses	39,64,483	16,69,384
Total	1,45,29,164	1,02,81,566

Note 8:: Short Term Provisions

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Provison for current year (net of Advance tax and TDS)	35,55,938	40,42,583
Total	35,55,938	40,42,583



Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director

Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

NOTE 9
PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	USEFUL LIFE (YEARS)	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		01.04.2020	Additions	Deletion	31.3.2021	01.04.2020	For the Year	Deletion	31.3.2021	31.3.2021	31.3.2020
		INR	INR	INR	INR	INR	INR	INR	INR	INR	INR
OFFICE PREMISES	30	8,26,77,826	53,45,970	-	8,80,23,796	1,48,98,900	68,26,072	-	2,17,24,972	6,62,98,824	6,77,78,926
OFFICE EQUIPMENT	10	69,46,075	3,57,015	95,867	72,07,223	27,58,708	11,40,378	-	38,99,086	33,08,137	41,87,367
FURNITURE & FIXTURES	10	1,14,75,145	-	-	1,14,75,145	60,27,150	14,12,208	-	74,39,358	40,35,787	54,47,995
COMPUTER & ACCESSORIES	6	1,99,81,765	16,52,453	2,24,065	2,14,10,153	1,45,10,137	23,65,248	-	1,68,75,385	45,34,768	54,71,628
MOTOR CAR	8	94,55,503	1,03,25,668	10,31,054	1,87,50,117	56,51,810	13,49,232	-	70,01,042	1,17,49,075	38,03,693
TOTAL		13,05,36,314	1,76,81,106	13,50,986	14,68,66,434	4,38,46,705	1,30,93,138	-	5,69,39,843	8,99,26,591	8,66,89,609
Previous Year		12,35,38,643	69,97,671	-	13,05,36,314	2,97,97,327	1,40,49,378	-	4,38,46,705	8,66,89,609	9,37,41,316

ES:

1. Addition to office premises includes payment of Stamp Duty Charges for registration purposes of Mani Casadona Property.

DETAILS OF ADDITIONS TO FIXED ASSETS		
PARTICULARS	DATE OF ADDITION	AMOUNT (RS.)
Office Premises	28/06/2020	53,45,970
Motor Car	10/03/2021	1,03,25,668
Laptops	25/06/2020	2,60,170
Laptops	01/07/2020	1,22,660
Laptops	03/07/2020	1,22,660
Laptops	04/07/2020	1,22,660
Laptops	06/07/2020	1,22,660
Laptops	07/07/2020	61,330
Laptops	09/07/2020	61,330
Laptops	14/09/2020	97,008
Laptops	20/10/2020	71,178
Laptops	29/10/2020	3,17,797
Laptops	26/03/2021	2,93,000
Hardware	02/06/2020	86,760
Hardware	03/06/2020	75,300
Hardware	05/06/2020	77,490
Office Equipment	18/05/2020	15,999
Office Equipment	08/07/2020	42,768
Office Equipment	01/08/2020	1,22,599
Office Equipment	25/09/2020	53,236
Office Equipment	18/10/2020	80,041
Office Equipment	20/10/2020	42,372
TOTAL:		1,79,20,656

DETAILS OF DELETIONS FROM FIXED ASSETS		
PARTICULARS	DATE OF SALES	AMOUNT (RS.)
Motor Car	09/03/2021	20,20,000
TOTAL:		20,20,000

Capital Numbers Infotech Pvt. Ltd.

[Signature]

Director

Capital Numbers Infotech Pvt. Ltd.

[Signature]

Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599
Notes forming part of the financial statements for the year ended 31st March, 2021
Note 10:: Non Current Investments
(Long Term Investments)
(Valued at cost less other than temporary diminution in Value, if any)

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Investments in Subsidiary Company- Unquoted		
Capital Numbers LLC (100% Wholly Owned Subsidiary)	3,21,000	3,21,000
Capital Numbers Australia Pty Ltd- 9 Shares of AUD 1 each(90% Holding)	427	427
Total	3,21,427	3,21,427

Note 11:: Long Term Loans & Advances

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
(a) Security Deposit for Office Premises	-	4,56,000
Total	-	4,56,000

Note 12:: Current Investments

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
<u>Non Trade</u>		
SBI Magnum Ultra Short Duration Fund - Daily Dividend [Current Year :: 46,903.814 units (Previous Year ::43,587.275 units)]	8,00,66,651	7,30,09,944
<u>Mutual Fund-Quoted</u>		
Aditya Birla Sun Life Savings Fund-Growth [Current Year :: 28,610.777 units (Previous Year ::0 units)]	1,20,00,000	-
Axis Ultra Short Term Fund Regular-Growth [Current Year :: 2,22,952.981units (Previous Year ::0units)]	25,83,775	-
Icici Prudential Ultra Short Fund Growth [Current Year ::10,35,733.901units(Previous Year ::0units)]	2,20,00,000	-
UTI Nifty Index Fund-Regular Growth Plan [Current Year :: 56.736 units (Previous Year ::0 units)]	5,000	-
Investment in Shares/Bonds-Quoted	1,84,53,627	77,93,219
Total	13,51,09,053	8,08,03,163

Market Value of Quoted Investments	13,98,66,705	8,13,70,784
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Capital Numbers Infotech Pvt. Ltd.
Signature
Director

Capital Numbers Infotech Pvt. Ltd.
Signature
Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

Note 13:: Trade Receivables

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Debts outstanding- unsecured		
(a) For a period exceeding 6 months	-	-
Considered doubtful debts		
(a) Others debts		
Considered good	5,65,16,645	1,98,14,211
	5,65,16,645	1,98,14,211
Total	5,65,16,645	1,98,14,211

Note 14:: Cash and cash equivalents

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
(a) Cash in hand	1,36,693	98,023
(b) Balances with banks		
In Current accounts	1,17,21,212	45,38,715
In Deposit accounts	15,87,735	15,05,573
Total	1,34,45,640	61,42,311

Note 15:: Short-term loans and advances

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Loans and advances to employees	10,57,000	16,16,697
(b) Advances to Creditors	1,02,568	1,61,368
(c) Statutory Receivables	2,56,78,801	2,17,27,738
(d) Income tax refund receivable	-	2,20,970
(e) Other Loans and advances	12,51,907	58,60,372
Total	2,80,90,276	2,95,87,145

Note 16:: Other Current Assets

Particulars	As at 31 March, 2021	As at 31 March, 2020
	₹	₹
Prepaid Expenses	3,67,327	4,83,097
Total	3,67,327	4,83,097

Capital Numbers Infotech Pvt. Ltd.

Signature

Director

Capital Numbers Infotech Pvt. Ltd.

Signature

Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED**CIN: U72200WB2012PTC183599****Notes forming part of the financial statements for the year ended 31st March, 2021****Note 17:: Revenue from operations**

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Sale of Services		
Income from Foreign Consultancy	46,98,78,909	29,29,71,059
Total	46,98,78,909	29,29,71,059

Note 18:: Other income

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Derivative Hedge - Profit	2,08,024	-
Dividend Received on Investments	4,34,200	25,64,271
(TDS: Current year: 32,565 ; Previous Year: 0)		
Interest received on deposits with banks	1,27,189	1,34,168
(TDS: Current year: 9,539 ; Previous Year: 13,417)		
Miscellaneous Income	5,67,393	-
Profit / Loss on Sale of Assets / Disposal of Assets	6,23,149	-
Profit on Sale of Investments	59,75,541	-
Total	79,35,496	26,98,439

Note 19:: Marketing and Consultancy Expenses

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Marketing Support Services	99,78,228	18,60,533
Marketing Expenses	2,93,87,273	2,95,74,861
Tradeshaw Expenses	6,28,032	5,18,865
Transaction Processing Fees	3,50,010	2,15,708
Total	4,03,43,543	3,21,69,967



Capital Numbers Infotech Pvt. Ltd.

Director

Capital Numbers Infotech Pvt. Ltd.

Director

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021 (contd.)

Note 20:: Technical Consultancy and Sub-contracting Expenses

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Consultancy Charges	-	41,684
Retainership Charges	36,27,556	41,14,040
Technical Services	3,13,31,264	2,82,31,810
Total	3,49,58,820	3,23,87,534

Note 21:: Employee Benefits Expense

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Salaries & bonus**	18,59,35,767	11,45,35,545
Provident fund	60,85,178	46,58,932
ESI	2,17,134	3,41,150
Provision for Gratuity	26,26,500	24,96,500
Staff welfare expenses	2,33,907	42,07,968
Total	19,50,98,486	12,62,40,095

NOTE:-

** Salaries and bonus is inclusive of Directors Remuneration.

Note 22:: Finance costs

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Interest on Loan and other borrowing costs from:-		
Banks	22,92,544	43,82,503
Financial Institutions	2,27,608	2,96,908
From Directors	15,40,720	16,22,608
Others	1,29,419	1,15,038
(Interest on TDS - Current year - 29134 Previous Year - 3553)		
Total	41,90,291	64,17,057

Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director



Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director

CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of the financial statements for the year ended 31st March, 2021

Note 23:: Other Establishment expenses

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Auditors Remuneration	1,50,000	1,50,000
Bank Charges	1,19,125	1,23,258
Brokerage and Commission	-	1,64,269
Business Development & Promotion expenses	10,20,982	8,98,376
Claim A/c	40,380	-
Conveyance Expenses	48,115	1,50,184
Charity & Donations	10,40,000	-
Courier Charges	3,465	53,577
Derivative Hedge - Loss	-	3,26,993
Electricity Expenses	89,819	8,43,147
Filing Fees	3,537	14,841
Foreign Exchange Fluctuation Loss	11,13,191	1,37,738
Hosting & Domain Charges	30,66,084	23,66,811
Houskeeping & Security Services	2,56,291	7,76,188
Insurance Charges	2,28,199	12,09,290
Insurance charges- Car	1,93,319	1,86,310
Insurance charges- Others	5,17,494	4,19,644
Internet charges	15,82,989	14,52,928
Legal & Professional Fees	1,60,500	4,20,890
Membership and Subscription	-	30,000
Miscellaneous Expenses	3,82,027	4,56,914
Motor Car Running & Maintenance Expenses	2,07,734	7,04,058
Printing & Stationery	1,03,146	5,01,751
Project Management Expenses	15,63,241	2,97,103
Profit / Loss of Sale of Mutual Funds	-	49,466
Rates & Taxes	2,54,337	47,833
Recruitment Expenses	17,84,724	7,31,786
Rent Charges	8,02,296	13,41,379
Repairs and Maintenance		
-Computer	11,84,836	2,81,040
-Office & Building	14,67,785	19,32,176
Software & Other Charges	39,09,026	35,43,323
Telephone Expenses	9,86,218	5,90,872
Travelling Expenses	-	15,74,534
Total	2,22,78,860	2,17,76,679

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
(i) Payments to the auditor comprises:		
As auditors - statutory audit	1,10,000	1,10,000
As auditors -tax audit	40,000	40,000
Total	1,50,000	1,50,000

Corporate Social Responsibility (CSR)

(a) CSR amount required to be spent by the Company as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof during the year is Rs. 8,59,310/- (Previous Year NIL).

(b) Expenditure related to Corporate Social Responsibility is Rs. 10,00,000/- (Previous Year NIL).

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Health Care, including Preventive Health Care	10,00,000	-
Total	10,00,000	-

Capital Numbers Infotech Pvt. Ltd.

Director

Capital Numbers Infotech Pvt. Ltd.

Director



CAPITAL NUMBERS INFOTECH PRIVATE LIMITED
CIN: U72200WB2012PTC183599

Notes forming part of Financial Statements for the year ended 31st March, 2021

Note 24: Earning Per Equity Share

Basic & Diluted earnings Per Share(EPS) computed in accordance with Accounting Standard 20" Earning per Share " as prescribed under the Companies (Accounting Standard) Rules, 2006 :

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Net Profit/(Loss) attributable to shareholders (A)	12,53,09,395	4,71,95,523
Weighted average number of equity shares in issue (B)	1,08,400	1,08,400
Earning Per Equity of ₹ 10 each (Basic & Diluted) (A/B)	1,155.99	435.38

Note 25: Expenditure in Foreign Currency on Account of :-

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Brokerage and Commission	-	39,269
Business Promotion Expenses	6,89,999	2,30,453
Consultancy Charges	-	41,684
Hosting & Domain Charges	19,96,172	2,96,018
Marketing Support Services	99,78,228	18,60,533
Online Marketing Expenses	1,05,75,303	2,85,57,704
Project Management Expenses	15,63,241	2,97,103
Recruitment Expenses	31,187	-
Retainership Expenses	-	6,620
Trade Show Expenses	4,30,826	4,90,864
Transaction Processing Charges	3,50,010	2,15,708
Telephone Expenses	7,99,760	4,55,219
Travelling Expenses	-	8,04,358
Software & Other Charges	27,08,198	23,06,956
Total	2,91,22,924	3,56,02,489

Note 26: Earnings in Foreign Currency on Account of

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
Income from Foreign Consultancy	46,98,78,909	29,29,71,059
Advance Received from Customers/Unearned Incomes	61,82,172	57,39,354
Total	47,60,61,081	29,87,10,413

Note 27: Deferred Tax

In pursuance of Accounting Standard 22 as issued by the Institute of Chartered Accountant of India, provision for deferred tax resulting from timing difference between book and tax profits on depreciable assets is accounted as under:

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	₹	₹
For Fixed Assets and Provision		
WDV as per Income Tax	9,75,78,132	9,45,15,291
WDV as per Balance Sheet	8,99,26,591	8,66,89,609
Provision for Gratuity	96,85,000	70,58,500
Timing Difference	(1,73,36,541)	(1,48,84,182)
Deferred Tax Liability/(Assets) @ 25.17% (Previous Year @ 25.17%)	(43,63,607)	(37,46,349)



Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director

Capital Numbers Infotech Pvt. Ltd.

[Signature]
Director

Note : 28 Related Party Disclosure

As per Accounting Standard 18 (AS-18) 'Related Party Disclosures' prescribed by the Companies (Accounting Standard) Rules, 2008, the disclosures of transactions with the related parties as defined in AS -18 are given below:

Details of Related Parties:

Description of Relationship:-	
Key Management Personnel (KMP)	Mukul Gupta
Key Management Personnel (KMP)	Vipul Gupta
Key Management Personnel (KMP)	Herprit Gupta
Subsidiary Company	Capital Numbers LLC
Subsidiary Company	Capital Numbers Australia Pty Ltd

Note: Related Parties have been identified by the Management.

Particulars	KMP/ HUF	Subsidiary Companies/ LLP	Total
Transactions during the year:			
Director's Remuneration	84,00,000	-	84,00,000
	(66,00,000)	-	(66,00,000)
Rent	6,12,000	-	6,12,000
	(6,12,000)	-	(6,12,000)
Interest paid	15,40,720	-	15,40,720
	(16,22,608)	-	(16,22,608)
Income from foreign consultancy	-	24,04,01,692	24,04,01,692
	-	(8,04,64,510)	(8,04,64,510)
Marketing Support Service	-	99,78,228	99,78,228
	-	(18,60,533)	(18,60,533)

Figures in bracket represents previous year amounts.

Details of loans taken from related parties during the year:-

Related Party	Opening Balance	Loan taken	Interest paid	Loan repaid	Closing Balance
Vipul Gupta	1,31,65,607	0	15,40,720	7,27,568	1,24,38,039

Other outstanding balances with related parties as on 31/03/2020:-

Subsidiary Companies	Nature	Amount
Capital Numbers LLC	Trade Payables	1,04,10,266
Capital Numbers LLC	Trade Receivables	4,55,77,975
Capital Numbers Australia Pty Ltd	Trade Payables	53,92,417
Capital Numbers Australia Pty Ltd	Trade Receivables	65,43,409

29) The Company deals in only one Segment . There is no separate reportable segment as required by Accounting Standard 17- 'Segment Reporting'. The Company caters to the needs of the market

30) In pursuance of "Accounting Standard 28-Impairment of Assets" issued by the Institute of Chartered Accountants of India, the company reviewed its carrying cost of assets with value in use (determined based on future earnings) and based on such review, management is of the view that in the current financial year impairment of assets is not considered necessary.

31) Figures have been rounded off to the nearest Rupee.

32) Previous year's figures have been regrouped and/or rearranged wherever necessary, to confirm to current year's classification.

As Per Our Report Of Even Date Annexed

For Bavishi & Bavishi Associates

Chartered Accountants

Registration No. 0322504E

Bharat M. Bavishi
(Partner)

Membership No. 056459

Place: Kolkata

Date: 05/08/2021

UDIN: 21056459AAAER3188

For and on behalf of the Board of Directors

For Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.

Capital Numbers Infotech Pvt. Ltd.



Mukul Gupta
(Director)
DIN: 05298689

Director

Vipul Gupta
(Director)
DIN: 05298174

Director

CAPITAL NUMBERS INFOTECH PVT. LTD

ANNEXURE I of Form No. 3CD for the year ended 31.03.2021

Details of Income Tax Depreciation as per Income Tax Act, 1961, for the year ended 31.03.2021

Particulars	W.D.V as on 1.04.2020	ADDITIONS BEFORE 180 DAYS	ADDITIONS AFTER 180 DAYS	DELETION	TOTAL as on 31.03.2021	DEPRECIATION FOR THE YEAR	W.D.V as on 31.3.2021
BLOCK I (10%)							
OFFICE EQUIPMENT	60,18,704	2,34,602	1,22,413	-	63,75,719	6,31,451	57,44,268
FURNITURE & FIXTURE	1,07,34,373	-	-	-	1,07,34,373	10,73,437	96,60,936
BLOCK II (15%)							
MOTOR CAR	64,00,540	-	1,03,25,668	19,74,135	1,47,52,073	15,86,446	1,31,65,627
BLOCK III (40%)							
COMPUTER LAPTOP	30,92,170	9,70,478	6,81,975	-	47,44,623	17,61,454	29,83,169
COMPUTER ACCESSORIES	2,87,373	-	-	-	2,87,373	1,14,949	1,72,424
HARDWARE	9,57,709	2,39,550	-	-	11,97,259	4,78,904	7,18,355
BLOCK IV (10%)							
OFFICE PREMISES	6,70,24,422	53,45,970	-	-	7,23,70,392	72,37,039	6,51,33,353
TOTAL	9,45,15,291	67,90,600	1,11,30,056	19,74,135	11,04,61,812	1,28,83,680	9,75,78,132

NOTES:

1. Addition to office premises includes payment of Stamp Duty Charges for registration purposes of Mani Casadana Property.

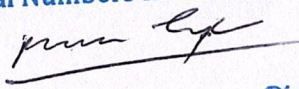
DETAILS OF ADDITIONS TO FIXED ASSETS

PARTICULARS	DATE OF ADDITION	AMOUNT (RS.)
Office Premises	28/06/2020	53,45,970
Motor Car	10/03/2021	1,03,25,668
Laptops	25/06/2020	2,60,170
Laptops	01/07/2020	1,22,660
Laptops	03/07/2020	1,22,660
Laptops	04/07/2020	1,22,660
Laptops	06/07/2020	1,22,660
Laptops	07/07/2020	61,330
Laptops	09/07/2020	61,330
Laptops	14/09/2020	97,008
Laptops	20/10/2020	71,178
Laptops	29/10/2020	3,17,797
Laptops	26/03/2021	2,93,000
Laptops		86,760
Hardware	02/06/2020	75,300
Hardware	03/06/2020	77,490
Hardware	05/06/2020	15,999
Office Equipment	18/05/2020	42,768
Office Equipment	08/07/2020	1,22,599
Office Equipment	01/08/2020	53,236
Office Equipment	25/09/2020	80,041
Office Equipment	18/10/2020	42,372
Office Equipment	20/10/2020	
TOTAL:		1,79,20,656

DETAILS OF DELETIONS FROM FIXED ASSETS

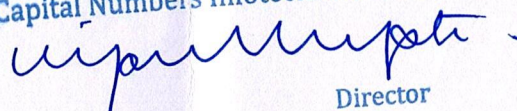
PARTICULARS	DATE OF SALES	AMOUNT (RS.)
Motor Car	09/03/2021	20,20,000
TOTAL:		20,20,000

Capital Numbers Infotech Pvt. Ltd.



Director

Capital Numbers Infotech Pvt. Ltd.



Director

