



**PANKAJ PRITI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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**INDEPENDENT AUDITORS' REPORT**

**To the Board of Directors of Hello Trade Online Private Limited**

**Opinion**

We have audited the condensed standalone interim financial statements of **Hello Trade Online Private Limited** ("the Company"), which comprise the condensed standalone balance sheet as at 30 June 2022, and the condensed standalone statement of profit and loss (including other comprehensive income) for the quarter and year-to-date period then ended, condensed standalone statement of changes in equity and condensed standalone statement of cash flows for the year-to-date period then ended, and notes to the condensed standalone interim financial statements, including a summary of the significant accounting policies and other explanatory information, as required by Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" and other accounting principles generally accepted in India

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid condensed standalone interim financial statements give a true and fair view in conformity with Ind AS 34 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 30 June 2022, and profit/loss and other comprehensive income for the quarter and year-to-date period then ended, changes in equity and its cash flows for the year-to-date period ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Condensed Standalone Interim 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 condensed standalone interim financial statements under the provisions of the Companies Act, 2013 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.

**Management's Responsibility for the Condensed Standalone Interim Financial Statements**

The Company's management and Board of Directors are responsible for the preparation of these condensed standalone interim financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of

the Company in accordance with Ind AS 34 prescribed under section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 condensed standalone interim financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's Responsibilities for the Audit of the Condensed Standalone Interim Financial Statements**

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the condensed standalone interim 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 condensed standalone interim financial statements, including the disclosures, and whether the condensed standalone interim 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.

For Pankaj Priti and Associates  
Chartered Accountants  
(Firm's Registration No. 016461N)

PANKAJ  
KUMAR  
JAIN

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JAIN  
Date: 2022.07.18  
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Pankaj Jain  
Partner  
(Membership No. 095412)

Place: Delhi  
Date: 18/07/2022

UDIN: 22095412ANCRHI8514

**Hello Trade Online Private Limited**  
**Condensed Interim Balance Sheet as at 30 June 2022**  
(Amounts in INR "Thousands" , unless otherwise stated)

	Notes	As at 30 June 2022	As at 31 Mar 2022
<b>Assets</b>			
<b>Current assets</b>			
Financial assets			
(i) Prepaid expenses	4	1	2
(i) Cash and cash equivalents	5	59	65
<b>Total current assets</b>		<b>60</b>	<b>67</b>
<b>Total assets</b>		<b>60</b>	<b>67</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Equity share capital	8	300	300
Other equity		(332)	(322)
<b>Total equity</b>		<b>(32)</b>	<b>(22)</b>
<b>Current liabilities</b>			
(i) Trade payables	7		
(a) total outstanding dues of micro enterprises and small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		92	89
<b>Total current liabilities</b>		<b>92</b>	<b>89</b>
<b>Total liabilities</b>		<b>92</b>	<b>89</b>
<b>Total equity and liabilities</b>		<b>60</b>	<b>67</b>
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the condensed interim financial statements

As per our report of even date

**For Pankaj Priti & Associates**  
Chartered Accountants  
ICAI Firm Registration No. 016461N

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Date: 2022.07.18 13:00:08 +05'30'

**per Pankaj Jain**  
Partner  
Membership No.: 095412

For and on behalf of the Board of Directors  
**Hello Trade Online Private Limited**  
**CIN : U51909DL2008PTC180430**

**SUDHIR GUPTA**  
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**Sudhir Gupta**  
(Director)  
DIN: 08267484

**PRAVEEN KUMAR GOEL**  
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**Praveen Kumar Goel**  
(Director)  
DIN: 03604600

Place: New Delhi  
Date : 18 July 2022

Place: Noida  
Date : 18 July 2022

**Hello Trade Online Private Limited****Statement of condensed interim profit and loss for the period ended 30 June 2022**

(Amounts in INR "Thousands" , unless otherwise stated)

	Notes	For the period ended 30 June 2022	For the period ended 30 June 2021
<b>Income:</b>			
Other income	9	-	1
<b>Total income</b>		<b>-</b>	<b>1</b>
<b>Expenses:</b>			
Other expenses	10	10	11
<b>Total expenses</b>		<b>10</b>	<b>11</b>
<b>Loss before tax</b>		<b>(10)</b>	<b>(10)</b>
<b>Income tax expense</b>			
Current tax		-	-
Deferred tax		-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>
<b>Loss for the year</b>		<b>(10)</b>	<b>(10)</b>
<b>Other comprehensive income (OCI)</b>			
<b>Items that will not be reclassified to profit or loss in subsequent year</b>			
Re-measurement gains/(losses) on defined benefit plans		-	-
Income tax effect		-	-
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive loss for the year</b>		<b>(10)</b>	<b>(10)</b>
<b>Earning per equity share:</b>	11		
Basic/Dilutive loss per equity share		(0.33)	(0.32)
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the condensed interim financial statements

As per our report of even date

**For Pankaj Priti & Associates**

Chartered Accountants

ICAI Firm Registration No. 016461N

**PANKAJ KUMAR JAIN**  
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 Date: 2022.07.18 13:00:42 +05'30'

**per Pankaj Jain**

Partner

Membership No.: 095412

For and on behalf of the Board of Directors

**Hello Trade Online Private Limited****CIN : U51909DL2008PTC180430**

**SUDHIR GUPTA**  
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**Sudhir Gupta****(Director)****DIN: 08267484**

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 Date: 2022.07.18 12:18:54 +05'30'

**Praveen Kumar Goel****(Director)****DIN: 03604600**

Place: New Delhi

Date : 18 July 2022

Place: Noida

Date : 18 July 2022

**Hello Trade Online Private Limited**  
**Condensed Standalone Interim Statement of Cash Flows for the period ended 30 June 2022**  
(Amounts in INR "Thousands" , unless otherwise stated)

**(a) Equity share capital (refer note 8)**

Equity shares of INR 10 each issued, subscribed and fully paid up	Amount
As at 01 April 2021	300
As at 30 June 2021	300
As at 31 March 2022	300
As at 30 June 2022	300

**(b) Other equity (refer note 8)**

Particulars	Reserve and Surplus	
	Retained earnings	Total
Balance as at 01 April 2021	(275)	(275)
Balance as at 30 June 2021	(285)	(285)
Loss for the year	(48)	(48)
Other comprehensive income		
Other comprehensive income	(48)	(48)
Balance as at 31 March 2022	(322)	(323)
Loss for the year	(10)	(10)
Other comprehensive income		
Other comprehensive income	(10)	(10)
Balance as at 30 June 2022	(332)	(333)

The accompanying notes are an integral part of the condensed interim financial statements

**For Pankaj Priti & Associates**  
Chartered Accountants  
ICAI Firm Registration No. 016461N

**PANKAJ KUMAR JAIN**  
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Date: 2022.07.18  
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**per Pankaj Jain**  
Partner  
Membership No.: 095412

Place: New Delhi  
Date : 18 July 2022

For and on behalf of the Board of Directors  
**Hello Trade Online Private Limited**  
**CIN : U51909DL2008PTC180430**

**SUDHIR GUPTA**  
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**Sudhir Gupta**  
(Director)  
DIN: 08267484

Place: Noida  
Date : 18 July 2022

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**Praveen Kumar Goel**  
(Director)  
DIN: 03604600

(Amounts in INR "thousands" , unless otherwise stated)

The accompanying notes are an integral part of the condensed interim financial statements

Membership No.: 095412

DIN: 08267484

DIN: 03604600

Place: Noida  
Date : 18 July 2022

## **1. Corporate Information**

Hello Trade Online Private Limited (“the Company”) is a public company domiciled in India and was incorporated on July 03, 2008 under the provisions of the Companies Act applicable in India. The Company is authorized to engage in various business, including conducting domestic trade and international business facilitation, including sales, marketing, operational, technological, information processing and other trade and business related services. The registered office of the Company is located at 1st Floor, 29-Daryagang, Netaji Subash Marg New Delhi-110002, India.

The condensed interim financial statements were authorised for issue in accordance with a resolution passed by Board of Directors on 18 July 2022.

## **2. Significant accounting policies**

### **Basis of preparation**

The condensed interim financial statements of the Company for the

ended 30<sup>th</sup> June 2022 have been prepared in accordance with Indian Accounting Standard (‘Ind AS’) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs (“MCA”).

These condensed interim financial statements must be read in conjunction with the company’s last annual financial statements as at and for the year ended March 31, 2022. They do include all the information required for complete set of Ind AS financial statements. However, selected explanatory notes are included to explain events and transaction that are significant to an understanding of the changes in the Company’s financial position and performance since the last annual statements.

All amounts disclosed in the condensed interim financial statements and notes have been rounded off to the nearest INR thousand as per the requirement of Schedule III, unless otherwise stated.

## **3. Significant accounting estimates and assumptions**

The preparation of condensed interim financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management’s best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Therefore, actual results could differ from these estimates.

### **Fair value measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.



**Hello Trade Online Private Limited**  
**Notes to the condensed financial statements for the period ended 30<sup>th</sup> June 2022**  
(Amounts in “Thousands”)

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The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the condensed interim financial statements are categorised within the fair value hierarchy, described as follows, based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety:

- (i) Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- (ii) Level 2 — inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- (iii) Level 3 — Unobservable inputs for the asset or liability reflecting Company’s assumptions about pricing by market participants

For assets and liabilities that are recognised in the condensed interim financial statements on fair value on a recurring basis, the Company determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Disclosures for valuation methods and quantitative disclosure of fair value measurement hierarchy (Note 12)

#### **IND AS 116 Leases**

The Company has adopted Ind AS 116 'Leases' with the date of initial application being April 1, 2019. Ind AS 116 replaces Ind AS 17 – Leases and related interpretation and guidance. The standard sets out principles for recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.

A contract is lease contract that conveys the right to control the use of an identified asset if, throughout the period of use, the Company has the right to: (1) obtain substantially all of the economic benefits from the use of the identified asset and (2) direct the use of the identified asset (i.e., direct how and for what purpose the asset is used).

Therefore, the assets on which the Company did not have a substantive right/practical ability to substitute the allocated space that shall not be considered as a lease contract.

#### **Impact of COVID-19**

The Company has taken into account all the possible impacts of COVID-19 in preparation of these financial statements, including but not limited to its assessment of, liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue and cost, impact on leases, impact on investment in subsidiaries and associates and investment in other entities. The Company has carried out this assessment based on available internal and external sources of information upto the date of approval of these financial statements and believes that the impact of COVID-19 is not material to these financial statements and expects to recover the carrying amount of its assets. The impact of COVID-19 on the financial statements may differ from that estimated as at the date of approval of these financial statements owing to the nature and duration of COVID-19.

**Hello Trade Online Private Limited****Notes to condensed interim financial statements for the period ended 30 June 2022**

(Amounts in INR "thousands", unless otherwise stated)

	As at 30 June 2022	As at 31 March 2022
<b>4 Financial assets</b>		
Current (Unsecured, considered good unless otherwise stated)		
Prepaid expenses	1	2
<b>Total</b>	<b>1</b>	<b>2</b>
	As at 30 June 2022	As at 31 March 2022
<b>5 Cash and cash equivalents</b>		
Cash on hand	-	-
Balance with bank		
- On current accounts	59	65
<b>Cash and cash equivalents as per statement of cash flows</b>	<b>59</b>	<b>65</b>
<b>Notes:</b>		
(i) Cash and cash equivalents for the purpose of cash flow statement comprise cash and cash equivalents as shown above.		
	As at 30 June 2022	As at 31 March 2022
<b>6 Bank balances other than cash and cash equivalents</b>		
Deposits with		
-remaining maturity upto twelve months	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
	As at 30 June 2022	As at 31 March 2022
<b>7 Trade payables</b>		
-Payable to micro, small and medium enterprises		
- others	92	89
<b>Total</b>	<b>92</b>	<b>89</b>

**8 Equity share capital and other equity**  
**a) Equity share capital**

**Authorised share capital**

**At 31 March 2021**

Increase/decrease during the year

**At 31 March 2022**

Increase/decrease during the period

**At 30 June 2022**

Number of shares	Amount
<b>60,000</b>	<b>600</b>
-	-
<b>60,000</b>	<b>600</b>
-	-
<b>60,000</b>	<b>600</b>

**Issued share capital (subscribed and fully paid up)**

**At 31 March 2021**

Increase/decrease during the year

**At 31 March 2022**

Increase/decrease during the period

**At 30 June 2022**

Number of shares	Amount
<b>30,000</b>	<b>300</b>
-	-
<b>30,000</b>	<b>300</b>
-	-
<b>30,000</b>	<b>300</b>

**b) Terms/ rights attached to equity shares:**

1) The Company has only one class of equity shares having a par value of INR. 10 per share. Each holder of equity is entitled to one vote per share.

2) In event of liquidation of the Company, the holders of equity shares would be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**c) Shares held by holding company**

	At 30 June 2022		At 31 March 2022	
	Number	Percentage	Number	Percentage
<b>Equity shares of INR 10 each fully paid</b>				
Indiamart Intermesh Limited ( including Nominee shares held on behalf of IndiaMART)	30,000	100%	30,000	100%

**d) Details of shareholders holding more than 5% shares in the Company**

	At 30 June 2022		At 31 March 2022	
	Number	Percentage	Number	Percentage
<b>Equity shares of INR 10 each fully paid</b>				
Indiamart Intermesh Limited ( including Nominee shares held on behalf of IndiaMART)	30,000	100%	30,000	100%

**e) Other equity**

Retained earnings

**Total other equity**

As at 30 June 2022	As at 31 March 2022
(332)	(322)
<b>(332)</b>	<b>(322)</b>

**Hello Trade Online Private Limited**  
**Notes to condensed interim financial statements for the period ended 30 June 2022**  
(Amounts in INR "Thousands" , unless otherwise stated)

	For the period ended 30 June 2022	For the period ended 30 June 2021
<b>9 Other income</b>		
Interest income		
- on fixed deposit with banks	-	1
<b>Total</b>	<b>-</b>	<b>1</b>
<b>10 Other expenses</b>		
Legal and professional fees	-	1
Auditor's remuneration	9	9
Subscription Fee	1	1
<b>Total</b>	<b>10</b>	<b>11</b>
<b>Payment to Auditors</b>		
<b>As auditor:</b>		
- Audit fee	9	9
	<b>9</b>	<b>9</b>

**11 Earnings per share**

Basic EPS amounts are calculated by dividing the loss for the year attributable to equity holders of the Company by the weighted average number of Equity shares outstanding during the period.

Diluted EPS are calculated by dividing the loss for the period attributable to the equity holders of the Company by weighted average number of Equity shares outstanding during the period plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into Equity shares. The following reflects the income and share data used in the basic and diluted EPS computations:

	For the period ended 30 June 2022	For the period ended 30 June 2021
<b>Basic/Diluted</b>		
Loss for the year	(10)	(10)
Weighted average number of equity shares in calculating basic EPS	30,000	30,000
<b>Basic/Dilutive loss per equity share</b>	<b>(0.33)</b>	<b>(0.32)</b>

## 12 Financial instruments

a) Category wise details as to carrying value, fair value and the level of fair value measurement hierarchy of the Company's financial instruments are as follows:

	As at 30 June 2022	As at 31 March 2022
<b>Financial assets</b>		
Measured at Amortised cost		
- Cash and cash equivalents	59	65
-Bank balances other than cash and cash equivalents	-	-
<b>Total financial assets</b>	<b>59</b>	<b>65</b>
<b>Financial liabilities</b>		
Measured at Amortised cost		
- Trade payables	92	89
<b>Total financial liabilities</b>	<b>92</b>	<b>89</b>

b) The following methods / assumptions were used to estimate the fair values:

The carrying value of cash and cash equivalents and trade payables measured at amortised cost approximate their fair value.

## 13 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, and other equity reserves attributable to the equity holders of the parent. The Company manages its capital to ensure that the company will be able to continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance.

The Company reviews the capital structure on a regular basis. As part of this review, the Company considers the cost of capital, risks associated with each class of capital requirements and maintenance of adequate liquidity. The Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

**Notes to condensed interim financial statements for the period ended 30 June 2022**

(Amounts in INR "thousands" , unless otherwise stated)

**a) Names of related parties and related party relationship**

Indiamart InterMesh Limited

Mr. Sudhir Gupta, Director  
Mr. Praveen Kumar Goel, Director  
Mr. Manoj Bhargava , Director

## NIL

For and on behalf of the Board of Directors

**Hello Trade Online Private Limited**

**CIN : U51909DL2008PTC180430**

SUDHIR  
GUPTA

Date \_\_\_\_\_  
Sudhir Gupta

(Director)

DIN: 08267484

Place: Noida

Date : 18 July 2022

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**Praveen Kumar Goel**

(Director)

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