

Hello Trade Online Private Limited**Condensed Interim Balance Sheet as at 30 September 2022**

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

	Notes	As at 30 Sep 2022	As at 31 Mar 2022
Assets			
Current assets			
Financial assets			
(i) Prepaid expenses	4	5	2
(ii) Cash and cash equivalents	5	349	65
(iii) Bank balances other than cash and cash equivalents	6	-	-
Total current assets		354	67
Total assets		354	67
Equity and liabilities			
Equity			
Equity share capital	8	600	300
Other equity		(354)	(322)
Total equity		246	(22)
Current liabilities			
(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		108	89
Total current liabilities		108	89
Total liabilities		108	89
Total equity and liabilities		354	67
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

per Pankaj Jain

Partner

Mem As at 01Apr 2022

Place: New Delhi

Date : 17 October 2022

For and on behalf of the Board of Directors

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

(Director)

DIN: 08267484

Praveen Kumar Goel

(Director)

DIN: 03604600

Place: Noida

Date : 17 October 2022

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

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

	Notes	For the Quarter ended 30 Sep 2022	For the Quarter ended 30 September 2021	For the period ended 30 Sep 2022	For the period ended 30 September 2021
Income:					
Other income	9	-	1	-	1
Total income		-	1	-	1
Expenses:					
Other expenses	10	22	10	32	21
Total expenses		22	10	32	21
Loss before tax		(22)	(9)	(32)	(20)
Income tax expense					
Current tax		-	-	-	-
Deferred tax		-	-	-	-
Total tax expense		-	-	-	-
Loss for the year		(22)	(9)	(32)	(20)
Other comprehensive income (OCI)					
Items that will not be reclassified to profit or loss in subsequent year					
Re-measurement gains/(losses) on defined benefit plans		-	-	-	-
Income tax effect		-	-	-	-
Other comprehensive income for the year, net of tax		-	-	-	-
Total comprehensive loss for the year		(22)	(9)	(32)	(20)
Earning per equity share:	11				
Basic/Dilutive loss per equity share		(0.37)	(0.29)	(0.54)	(0.66)
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

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

per Pankaj Jain
 Partner
 Membership No.: 095412

Sudhir Gupta
(Director)
DIN: 08267484

Praveen Kumar Goel
(Director)
DIN: 03604600

Place: New Delhi
 Date : 17 October 2022

Place: Noida
 Date : 17 October 2022

Hello Trade Online Private Limited**Condensed Standalone Interim Statement of Cash Flows for the period ended 30 September 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 01 April 2022	300
As at 30 September 2022	600

(b) Other equity (refer note 8)

Particulars	Reserve and Surplus	
	Retained earnings	Total
Balance as at 01 April 2021	(274)	(274)
Loss for the period	(20)	(20)
Other comprehensive income	(20)	(20)
Balance as at 30 September 2021	(294)	(294)
Balance as at 31 March 2022	(322)	(322)
Loss for the year	(32)	(32)
Other comprehensive income	(32)	(32)
Other comprehensive income	(32)	(32)
Balance as at 30 September 2022	(354)	(354)

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

For Pankaj Priti & Associates

Chartered Accountants

ICAI Firm Registration No. 016461N

For and on behalf of the Board of Directors

Hello Trade Online Private Limited**CIN : U51909DL2008PTC180430****per Pankaj Jain**

Partner

Membership No.: 095412

Sudhir Gupta

(Director)

DIN: 08267484

Praveen Kumar Goel

(Director)

DIN: 03604600

Place: New Delhi

Date : 17 October 2022

Place: Noida

Date : 17 October 2022

Hello Trade Online Private Limited**Statement of condensed interim cash flows for the period ended 30 September 2022**

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

Particulars	For the period ended 30 Sep 2022	For the period ended 30 Sep 2021
Loss before tax	(32)	(20)
Adjustments for:		
Interest income	-	(1)
Operating loss before working capital changes	(32)	(21)
Movement in working capital		
(Increase)/decrease in financial assets	(3)	2
Increase/(decrease) in trade and other payables	18	13
Cash generated from operations	(17)	(6)
Direct taxes paid (net of refunds)	-	-
Net cash generated/(used) in operating activities	(17)	(6)
Cash flow from investing activities		-
Purchase of property, plant and equipment	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		-
Proceeds from long-term borrowings	-	-
Proceeds from receipt of equity shares capital	300	-
Net cash generated from financing activities	300	-
Net (decrease) / increase in cash and cash equivalents	(17)	(6)
Cash and cash equivalents at the beginning of the year	65	21
Cash and cash equivalents at the end of the year	349	15
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with banks:		
- On current accounts	349	15
Total cash and cash equivalents (refer note 5)	349	15

Summary of significant accounting policies

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

For Pankaj Priti & Associates

Chartered Accountants

ICAI Firm Registration No. 016461N

For and on behalf of the Board of Directors

Hello Trade Online Private Limited**CIN : U51909DL2008PTC180430****per Pankaj Jain**

Partner

Membership No.: 095412

Sudhir Gupta

(Director)

DIN: 08267484

Praveen Kumar Goel

(Director)

DIN: 03604600

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

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

	As at 30 Sep 2022	As at 31 March 2022
4 Financial assets		
Current (Unsecured, considered good unless otherwise stated)		
Prepaid expenses	5	2
Total	5	2
	As at 30 Sep 2022	As at 31 March 2022
5 Cash and cash equivalents		
Cash on hand	-	-
Balance with bank		
- On current accounts	349	65
Cash and cash equivalents as per statement of cash flows	349	65
Notes:		
(i) Cash and cash equivalents for the purpose of cash flow statement comprise cash and cash equivalents as shown above.		
	As at 30 Sep 2022	As at 31 March 2022
6 Bank balances other than cash and cash equivalents		
Deposits with		
-remaining maturity upto twelve months	-	-
Total	-	-
	As at 30 Sep 2022	As at 31 March 2022
7 Trade payables		
- others	108	89
Total	108	89

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

Authorised share capital

At 01 April 2021

At 01 April 2022

As at 30 September 2022

Number of shares	Amount
60,000	600
60,000	600
60,000	600

Issued share capital (subscribed and fully paid up)

At 01 April 2021

At 01 April 2022

At 30 September 2022

Number of shares	Amount
30,000	300
30,000	300
60,000	600

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 Sep 2022		At 31 March 2022	
	Number	Percentage	Number	Percentage
Equity shares of INR 10 each fully paid				
Indiamart Intermesh Limited (including Nominee shares held on behalf of IndiaMART)	60,000	100%	30,000	100%

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

	At 30 Sep 2022		At 31 March 2022	
	Number	Percentage	Number	Percentage
Equity shares of INR 10 each fully paid				
Indiamart Intermesh Limited (including Nominee shares held on behalf of IndiaMART)	60,000	100%	30,000	100%

e) Other equity

Retained earnings

Total other equity

As at 30 Sep 2022	As at 31 March 2022
(354)	(322)
(354)	(322)

	For the quarter ended		For the period ended	
	30 September 2022	30 September 2021	30 September 2022	30 September 2021
9 Other income				
Interest income				
- on fixed deposit with banks	-	1	-	1
Total	-	1	-	1

	For the quarter ended		For the period ended	
	30 September 2022	30 September 2021	30 September 2022	30 September 2021
10 Other expenses				
Legal and professional fees	-	-	12	1
Auditor's remuneration	9	9	18	18
Subscription Fee	1	1	2	2
Total	10	10	32	21

	For the quarter ended		For the period ended	
	30 September 2022	30 September 2021	30 September 2022	30 September 2021
Payment to Auditors				
As auditor:				
- Audit fee	9	9	18	18
	9	9	18	18

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 quarter ended		For the period ended	
	30 September 2022	30 September 2021	30 September 2022	30 September 2021
Basic/Diluted				
Loss for the year	(22)	(20)	(32)	(20)
At 01 Apr 2022	60,000	30,000	60,000	30,000
Basic/Dilutive loss per equity share	(0.37)	(0.66)	(0.54)	(0.66)

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 Sep 2022	As at 31 March 2022
Financial assets		
Measured at Amortised cost		
- Cash and cash equivalents	349	65
- Bank balances other than cash and cash equivalents	-	-
Total financial assets	349	65
Financial liabilities		
Measured at Amortised cost		
- Trade payables	108	89
Total financial liabilities	108	89

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.

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short-term, medium-term and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

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

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

14 Related party transactions**a) Names of related parties and related party relationship**

Holding Company	Indiamart Intermesh Limited
Key management personnel	Mr. Sudhir Gupta, Director Mr. Praveen Kumar Goel, Director Mr. Manoj Bhargava , Director

(b) Related party transactions

Particulars	For the quarter ended 30 September 2022	For the quarter ended 30 September 2021	For the period ended 30 September 2022	For the period ended 30 September 2021
Issue of Equity share capital Indiamart Intermesh Limited	300.00	-	300.00	-
	300.00	-	300.00	-

Summary of significant accounting policies

2

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

For and on behalf of the Board of Directors
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