

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**  
Condensed Interim Balance Sheet as at September 30, 2022  
*(All amounts are in thousands (₹) unless otherwise stated)*

Particulars	Note No.	As at September 30, 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	5	820
Investment in subsidiaries	6	100
Financial assets		
(i) Other financial assets	7	240
Non Current tax assets (net)	13	1,291
<b>Total non-current assets</b>		<b>2,451</b>
<b>Current assets</b>		
Financial assets		
i. Investments	9	334,487
ii. Trade receivables	10	176
iii. Cash and cash equivalents	11	4,332
iv. Loans	12	300
Current tax assets (Net)	13	206
Other current assets	14	837
<b>Total current assets</b>		<b>340,338</b>
<b>Total assets</b>		<b>342,789</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	15	100
Instruments entirely equity in nature	15	68
Other equity	16	338,196
<b>Total equity</b>		<b>338,364</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Provisions	17	1,452
Contract Liabilities	18	274
<b>Total non-current liabilities</b>		<b>1,726</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Trade payables		
- total outstanding dues of micro enterprises and small enterprises; and		
- total outstanding dues of creditors other than micro enterprises and small enterprises	19	846
ii. Other financial liabilities	20	978
Provisions	17	142
Contract Liabilities	18	277
Other current liabilities	21	457
<b>Total current liabilities</b>		<b>2,700</b>
<b>Total liabilities</b>		<b>4,426</b>
<b>Total equity and liabilities</b>		<b>342,789</b>

Summary of significant accounting policies

2

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

As per our report of even date attached

**For J. C. Bhalla & Co.**

**Chartered Accountants**

FRN No. 001111N

**Sudhir Mallick**

(Partner)

Membership No. 080051

Place: Noida

Date: 17 October 2022

**For and on behalf of the Board of Directors of**

**Livekeeping Technologies Private Limited**

**(Formerly known as Finlite Technologies Private Limited)**

**Ritesh Praveenkumar Kothari**

Managing Director

DIN: 06998225

Place: Noida

Date: 17 October 2022

**Prateek Chandra**

Director

DIN: 00356853

Place: Noida

Date: 17 October 2022

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Condensed Interim Statement of profit and loss for the period from June 01, 2022 to September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)*

Particulars	Note No.	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
I. Revenue from operations	22	90	238
II. Other income	23	4,415	5,131
<b>III. Total income (I+II)</b>		<b>4,505</b>	<b>5,369</b>
<b>IV. Expenses</b>			
Employee benefits expense	24	6,983	10,628
Depreciation and amortisation expense	25	104	121
Other expenses	26	3,071	4,298
<b>Total expenses</b>		<b>10,158</b>	<b>15,047</b>
<b>Profit/(loss) before exceptional items and tax</b>		<b>(5,653)</b>	<b>(9,678)</b>
<b>V. Loss before tax (III-IV)</b>		<b>(5,653)</b>	<b>(9,678)</b>
<b>VI. Tax expense:</b>			
- Current tax	27	-	-
- Deferred tax	27	253	235
<b>VII. Total tax expense</b>		<b>253</b>	<b>235</b>
<b>VIII. Loss for the period (VI-VII)</b>		<b>(5,906)</b>	<b>(9,913)</b>
<b>IX. Other comprehensive income</b>			
<b>Items that will not be reclassified to profit or loss</b>			
a) Remeasurements of the defined benefit plans		(221)	(221)
b) Income tax relating to items that will not be reclassified to profit & loss	27	-	-
<b>X. Total comprehensive income for the period (VIII+IX)</b>		<b>(6,128)</b>	<b>(10,134)</b>
<b>XI. Earnings per equity share of ₹ 10 each</b>			
(i) Basic earnings per share	28	(613)	(991)
(ii) Diluted earnings per share	28	(613)	(991)

Summary of significant accounting policies

2

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As per our report of even date attached

**For J. C. Bhalla & Co.**  
Chartered Accountants  
FRN No. 001111N

**For and on behalf of the Board of Directors of**  
**Livekeeping Technologies Private Limited**  
**(Formerly known as Finlite Technologies Private Limited)**

**Sudhir Mallick**  
  
(Partner)  
Membership No. 080051

**Ritesh Praveenkumar Kothari**  
  
Managing Director  
DIN: 06998225

**Prateek Chandra**  
  
Director  
DIN: 00356853

Place: Noida  
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Date: 17 October 2022

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Condensed Interim Statement of cash flows for the period from June 01, 2022 to September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)*

Particulars	For the period June 01, 2022 to September 30, 2022
<b>Cash flows from operating activities</b>	
Loss before tax	(9,678)
<b>Adjustments to reconcile loss before tax to net cash flows:</b>	
Depreciation and amortisation expense	121
Net fair value losses/(gains) on investments	(4,498)
Interest income	(621)
<b>Operating loss before working capital changes</b>	<b>(14,676)</b>
<b>Movement in Working Capital:</b>	
Change in inventories	46
Change in trade receivables	1,687
Change in loans	20
Change in other financial assets	(140)
Change in other assets	(997)
Change in trade payables	667
Change in other financial liabilities	600
Change in other liabilities	413
Change in provisions	372
Changes in Contract Liabilities	265
<b>Cash generated from operations</b>	<b>(11,744)</b>
Income tax paid	20
<b>Net cash generated/(used) in operating activities</b>	<b>(11,724)</b>
<b>Cash flows from investing activities</b>	
Purchase of property, plant and equipment	(509)
Purchase of investments	(329,988)
Proceeds from sale of investments	-
Interest received	621
<b>Net cash generated/(used) in investing activities</b>	<b>(329,876)</b>
<b>Cash flows from financing activities</b>	
Repayment of borrowings	(144)
<b>Net cash generated from financing activities</b>	<b>(144)</b>
Net increase/(decrease) in cash and cash equivalents	(341,746)
Cash and cash equivalents at the beginning of the period (refer note 11)	346,078
<b>Cash and cash equivalents at the end of the period (refer note 11)</b>	<b>4,332</b>
<b>Components of cash and cash equivalents</b>	
Cash on hand	-
Balances with banks:	
On current accounts	4,332
<b>Total cash and cash equivalents (refer note 11)</b>	<b>4,332</b>

Summary of significant accounting policies

2

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

As per our report of even date attached

For J. C. Bhalla &amp; Co.

Chartered Accountants

FRN No. 001111N

For and on behalf of the Board of Directors of

Livekeeping Technologies Private Limited

(Formerly known as Finlite Technologies Private Limited)

Sudhir Mallick

(Partner)

Membership No. 080051

Ritesh  
Praveenkumar  
Kothari

Managing Director

DIN: 06998225

Prateek Chandra

Director

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Place: Noida

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Date: 17 October 2022

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Condensed Interim Statement of changes in equity for the period June 01, 2022 to September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)***A. Equity share capital**

Equity shares of ₹ 10 each issued, subscribed and fully paid up

Particulars	Amount
As at 30 June 2022	100
Changes in equity share capital	-
As at 30 September 2022	100

**B. Instruments entirely equity in nature**

Particulars	Amount
(a) Compulsorily Convertible Preference Shares (CCPS)	
As at 30 June 2022	68
Changes in Compulsorily Convertible Preference Shares	-
As at 30 September 2022	68

**C. Other equity**

Particulars	Securities Premium	Reserves and surplus		Items of other comprehensive income	Total other equity
		General reserve	Retained earnings	Remeasurements of the defined benefit plans	
Balance as at 1 June 2022	349,937	-	(1,607)	-	348,330
Loss for the period	-	-	(9,913)	-	(9,913)
Other comprehensive loss, net of income tax	-	-	-	(221)	(221)
<b>Total comprehensive income for the year</b>	-	-	(9,913)	(221)	(10,134)
Balance as at 30 September 2022	349,937	-	(11,520)	(221)	338,196

Summary of significant accounting policies

2

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

As per our report of even date attached

For J. C. Bhalla &amp; Co.

Chartered Accountants

FRN No. 001111N

Sudhir Mallick

(Partner)

Membership No. 080051

Place: Noida

Date: 17 October 2022

For and on behalf of the Board of Directors of

Livekeeping Technologies Private Limited  
(Formerly known as Finlite Technologies Private Limited)

Ritesh Praveenkumar Kothari Prateek Chandra

Managing Director  
DIN: 06998225Director  
DIN: 00356853

Place: Noida

Date: 17 October 2022

Place: Noida

Date: 17 October 2022

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Notes to the Condensed Interim Financial Statements as at September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)***Note 5: Property, Plant and Equipment**

<b>Particulars</b>	<b>Office equipment</b>	<b>Computers</b>	<b>Vehicles</b>	<b>Furniture</b>	<b>Total Property, plant and equipment</b>
<b><u>Gross Block</u></b>					
<b>Balance as at June 01, 2022</b>	278	236	82	119	715
Additions	74	436	-	-	510
Disposals	-	-	-	-	-
<b>Balance as at September 30, 2022</b>	<b>352</b>	<b>672</b>	<b>82</b>	<b>119</b>	<b>1,225</b>
<b><u>Accumulated Depreciation</u></b>					
<b>Balance as at June 01, 2022</b>	108	117	24	35	284
Additions	28	79	5	8	121
Disposals	-	-	-	-	-
<b>Balance as at September 30, 2022</b>	<b>136</b>	<b>196</b>	<b>29</b>	<b>43</b>	<b>405</b>
<b>Net carrying amount</b>					
<b>Balance as at June 01, 2022</b>	<b>170</b>	<b>119</b>	<b>58</b>	<b>84</b>	<b>432</b>
<b>Balance as at September 30, 2022</b>	<b>215</b>	<b>476</b>	<b>53</b>	<b>76</b>	<b>820</b>

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Notes to the Condensed Interim Financial Statements as at September 30, 2022

(All amounts are in thousands (₹) unless otherwise stated)

**Note 6: Investment in subsidiaries**

Particulars	As at September 30, 2022
<b>Investment in subsidiaries-Unquoted</b>	
<b>Unquoted Investments (fully paid-up)</b>	
10,000 equity shares of ₹10 each held in Livekeeping Private Limited	100
<b>Total investment in subsidiaries</b>	<b>100</b>
<b>Aggregate carrying value of unquoted investments</b>	<b>100</b>
<b>Aggregate impairment in value of investments</b>	<b>-</b>

**Note 7: Other financial assets**

Particulars	As at September 30, 2022	
	Non- current	Current
<b>Unsecured, considered good</b>		
<b>At amortised cost</b>		
Security deposits	240	-
<b>Total</b>	<b>240</b>	<b>-</b>

**Note 8: Deferred tax balances**

Particulars	As at September 30, 2022
Deferred tax assets	-
Deferred tax liabilities	-
<b>Net deferred tax liabilities</b>	<b>-</b>

**(i) Movement in deferred tax balances**

For the period ended 30th September 2022

Particulars	As at September 30, 2022
<b>Tax effect of items constituting deferred tax assets/ (liabilities)</b>	
Provision for gratuity	377
Provision for leave encashment	37
Difference between written down value of property, plant and equipment as per the books of accounts and Income Tax Act,1961.	123
<b>Net deferred tax assets/(liabilities) *</b>	<b>537</b>

\*In absence of virtual certainty of taxable profits in foreseeable future the management has considered it appropriate not to recognised deferred tax assets in these financial statements.

**Note 9: Investments**

Particulars	As at September 30, 2022
<b>Non Current</b>	
Investments in mutual funds- quoted (measured at FVTPL)	-
<b>I. Total Non Current</b>	<b>-</b>
<b>Current:</b>	
Investment in other entities at FVTPL	-
Investments in mutual funds- quoted (measured at FVTPL)	
Nippon India Liquid Fund - Direct Plan Growth Plan (No. of Units: 15,225.886)	81,123
DSP Liquidity Fund - Direct Plan - Growth (No. of Units: 32,547.278)	101,348
UTI Liquid Cash Plan - Direct Plan - Growth (No. of Units: 28,394.541)	101,349
ICICI Prudential Liquid Fund - Direct Plan - Growth (No. of Units: 1,57,112.295)	50,662
ABSL Overnight Direct Growth Fund (No. of Units: 4.310)	5
<b>II. Total Current</b>	<b>334,487</b>
<b>III. Total (I+II)</b>	<b>334,487</b>

**Note 10: Trade receivables**

Particulars	As at September 30, 2022	
	Non- current	Current
<b>At amortised cost</b>		
- Unsecured, considered good		176
- Doubtful	-	-
Less: Allowance for bad and doubtful debts	-	-
<b>Total</b>	<b>-</b>	<b>176</b>

**Note 11: Cash and cash equivalents**

Particulars	As at
	September 30, 2022
<b>At amortised cost</b>	
Cash on hand	-
Balances with banks	
- in current accounts	4,332
<b>Total</b>	<b>4,332</b>

**Note 12: Loans**

Particulars	As at	
	September 30, 2022	
	Non- current	Current
<b>At amortised cost</b>		
- Unsecured, considered good		
Loan to Subsidiary Company	-	220
Loan to employees	-	80
<b>Total</b>	<b>-</b>	<b>300</b>

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or  
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

**Note 13: Income tax balances**

Particulars	As at	
	September 30, 2022	
	Non- current	Current
<b>I. Income tax assets</b>		
Tax refund receivable	2,435	206
<b>II. Income tax liabilities</b>		
Provision for income tax	1,146	-
<b>Income tax assets (net) (I-II)</b>	<b>1,291</b>	<b>206</b>

**Note 14: Other assets**

Particulars	As at	
	September 30, 2022	
	Non- current	Current
<b>Unsecured, considered good</b>		
Advances to suppliers	-	3
Balance with Government Authorities	-	565
Prepaid expenses	-	182
Other Recoverable	-	87
<b>Total</b>	<b>-</b>	<b>837</b>

**Note 15: Equity share capital**

Particulars	As at September 30, 2022	
	Number of shares	Amount
<b>AUTHORISED SHARE CAPITAL</b>		
Equity shares of Rs.10/- each with voting rights	12,900	129
Compulsorily Convertible Preference Share capital ( ₹10 per share)	6,843	68
<b>Total Authorised Share Capital</b>	<b>19,743</b>	<b>197</b>
<b>ISSUED, SUBSCRIBED AND FULLY PAID UP</b>		
Equity shares of Rs.10/- each with voting rights	10,000	100
Compulsorily Convertible Preference Share capital ( ₹10 per share)	6,843	68

**(i) Movements in equity share capital**

Particulars	Number of shares	Amount
<b>As at June 01, 2022</b>	16,843	168
Movement during the period	-	-
<b>As at September 30, 2022</b>	<b>16,843</b>	<b>168</b>

**Note 16: Other equity**

Particulars	As at September 30, 2022
Securities Premium	349,937
Retained earnings	(11,520)
Items of Other Comprehensive Income	
- Remeasurements of defined benefit plans	(221)
<b>Total</b>	<b>338,196</b>

**(i) Securities Premium**

Particulars	As at September 30, 2022
Opening balance	349,937
Addition during the period	-
<b>Closing balance</b>	<b>349,937</b>

The Securities premium account is used to record the premium on issue of shares and is utilised in accordance with the provisions of the Companies Act, 2013.

It represents amount kept separately by the Company out of its profits for future purposes. It is not earmarked for any special purpose.

**(ii) Retained earnings**

Particulars	As at September 30, 2022
Opening balance	(1,607)
Net profit for the period	(9,913)
Other comprehensive income arising from the remeasurements of defined benefit obligation net of income tax	-
<b>Closing balance</b>	<b>(11,520)</b>

It represents undistributed profits of the Company which can be distributed by the Company to its equity shareholders in accordance with the requirements of the Companies Act, 2013.

**(iii) Remeasurement of Net Defined Benefit Plans**

Particulars	As at September 30, 2022
Opening balance	-
Movement during the period	(221)
<b>Closing balance</b>	<b>(221)</b>

It represents Differences between the interest income on plan assets and the return actually achieved, and any changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments within the plans, are recognised in other comprehensive income and are adjusted to retained earnings.

The board has not proposed dividend for the interim period ended September 30, 2022

**Note 17: Provisions**

Particulars	As at September 30, 2022	
	Non-current	Current
<b>Provision for employee benefits</b>		
Gratuity	1,325	125
Compensated absences	127	17
<b>Total provisions</b>	<b>1,452</b>	<b>142</b>



**Note 18: Contract Liabilities\***

Particulars	As at September 30, 2022	
	Non-current	Current
Deferred Revenue	274	190
Advance From Partner	-	81
Advance- Tally API	-	6
<b>Total</b>	<b>274</b>	<b>277</b>

\*Contract liabilities include consideration received in advance to render web services in future periods

**Note 19: Trade payables**

Particulars	As at September 30, 2022
<b>At amortised cost</b>	
- Total outstanding dues of micro enterprises and small enterprises	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	15
-Accrued Expenses*	831
<b>Total</b>	<b>846</b>

\*represents provisions for expenses

**Note 20: Other financial liabilities**

Particulars	As at September 30, 2022
<b>At amortised cost</b>	
Payable to employees	978
<b>Total</b>	<b>978</b>

**Note 21: Other current liabilities**

Particulars	As at September 30, 2022
Statutory dues	457
<b>Total</b>	<b>457</b>

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Notes to the Condensed Interim Financial Statements as at September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)***Note 22: Revenue from operations**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
<b>Sale of Services</b>		
Income from Sale of Softwares	90	238
<b>Total</b>	<b>90</b>	<b>238</b>

Significant changes in the contract liability balances during the period are as follows:

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
Opening balance at the beginning of the period	231	285
Less: Revenue recognised from contract liability balance at the beginning of the period	(67)	(155)
Add: Amount received from customers during the period	408	442
Less: Revenue recognised from amount received during the period	(23)	(23)
<b>Closing balance at the end of period</b>	<b>549</b>	<b>549</b>

**Note 23: Other income**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
Interest from banks on deposits	62	621
Other Interest Income	3	3
Gain on Investment carried at fair value through profit and loss	4,292	4,448
Profit on sale of investment	51	51
Other Misc. Income	7	8
<b>Total</b>	<b>4,415</b>	<b>5,131</b>

**Note 24: Employee benefit expense**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
Salaries, allowance and bonus	6,606	10,111
Gratuity expenses	182	252
Leave Encashment expenses	117	118
Contribution to provident and other funds	80	130
Staff welfare expenses	-	17
<b>Total</b>	<b>6,983</b>	<b>10,628</b>

**Note 25: Depreciation and amortisation expense**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
Depreciation of property, plant and equipment (refer note 5)	104	121
<b>Total</b>	<b>104</b>	<b>121</b>

**Note 26: Other expenses**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
Power & Fuel	64	99
Rent	478	662
Internet and other online expenses	261	423
Customer Support Expenses	34	50
Repairs and maintenance	25	58
Rates and taxes	12	68
Travelling and conveyance	16	21
Advertisement Expenses	24	24
Outsourced Sales Cost	1,755	1,755
Legal and professional fees	210	774
Auditor's remuneration	38	75
Recruitment and training expenses	44	44
Miscellaneous expenses	110	245
<b>Total</b>	<b>3,071</b>	<b>4,298</b>

**Note 27: Income tax expense**

**(i) Income tax recognised in profit & loss**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
In respect of the current period	-	-
In respect of the prior periods	-	-
<b>Total current tax expense</b>	<b>-</b>	<b>-</b>
<b>Deferred tax</b>		
In respect of current period	253	235
<b>Total deferred tax expense</b>	<b>253</b>	<b>235</b>
<b>Total income tax expense recognised in profit &amp; loss</b>	<b>253</b>	<b>235</b>

**(ii) Income tax recognised in other comprehensive income**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
<b>Deferred tax related to items recognised in other comprehensive income during the period:</b>		
Remeasurement of defined benefit obligations	(221)	(221)
<b>Total deferred tax expense recognised in other comprehensive income</b>	<b>(221)</b>	<b>(221)</b>
Items that will not be reclassified to profit & loss	-	-
<b>Total income tax expense recognised in other comprehensive income</b>	<b>-</b>	<b>-</b>

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Notes to the Condensed Interim Financial Statements as at September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)***Note 28: Earnings per share**

Basic EPS amounts are calculated by dividing the profit/(loss) for the period 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 profit/(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**

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
<b>Basic EPS</b>		
Profit/(Loss) for the period attributable to owners of the Company [A]	(6,128)	(9,913)
Weighted average number of equity shares for the purposes of basic EPS [B]	10,000	10,000
Basic earning per share (face value of ₹10 per share) [A/B]	(613)	(991)
<b>Diluted EPS</b>		
Profit/(Loss) for the period attributable to owners of the Company [A]	(6,128)	(9,913)
Weighted average number of equity shares for the purposes of basic EPS [B]	10,000	10,000
Potential equity shares in the form of convertible preference shares[C]	6,843	6,843
Total no. of shares outstanding (including dilution) D= [B+C]	16,843	16,843
Diluted earning per share (face value of ₹ 10 per share) [A/D]	(613)	(991)

There are potential equity shares which are anti-dilutive, hence they are ignored in the calculation of diluted loss per share and accordingly the diluted loss per share is the same as basic loss per share.

**Note 29: Defined benefit plan and other long term employee benefit plan**

The Company has a defined benefit gratuity plan. Every employee who will complete statutory required period of service, will gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. This defined benefit plans expose the Company to actuarial risks, such as longevity risk, interest rate risk and salary risk.

The amount included in the balance sheet arising from the company's obligation in respect of its gratuity plan and leave encashment is as follows:

Particulars	As at September 30, 2022
<b>Gratuity - defined benefit plan</b>	
Present value of unfunded defined benefit obligation	1,449
<b>Leave encashment - other long term employee benefit plan</b>	
Present value of other long term employee benefit plan	144

**Note 30: 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:

Particulars	Level	As at September 30, 2022
<b>Financial assets</b>		
<b>a) Measured at fair value through profit or loss (FVTPL)</b>		
Investments in mutual funds- quoted	Level 1	334,487
<b>(b) Measured at Amortised cost</b>		
Cash and cash equivalents		4,332
Trade receivables		176
Loans		300
Other financial assets		240
<b>Total financial assets</b>		<b>5,049</b>
<b>Financial liabilities</b>		
<b>(a) Measured at Amortised cost</b>		
Borrowings		-
Trade payables		846
Other financial liabilities		978
<b>Total financial liabilities</b>		<b>1,824</b>

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

1. The carrying value of cash and cash equivalents, trade receivables, loans, other financial assets and trade payables measured at amortised cost approximate their fair value due to the short-term maturities of these instruments. These have been assessed basis counterparty credit risk.
2. Fair value of quoted mutual funds is based on quoted market prices at the reporting date. We do not expect material volatility in these financial assets.
3. During the period ended 30 September 2022, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfer into and out of Level 3 fair value measurements.

**Note 31: Capital management**

For the purpose of the Company's capital management, capital includes issued equity capital, equity portion of CCPS and all other equity reserves attributable to the equity shareholder of the Company. 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. The Company is neither subject to externally imposed capital requirements nor exposed to external borrowings.

**Note 32: Segment information**

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Company has only one business segment which is IT related software solutions, Hence the company falls within a single operating segment "IT related software solutions"

**Livekeeping Technologies Private Limited (Formerly known as Finlite Technologies Private Limited)**

Notes to the Condensed Interim Financial Statements as at September 30, 2022

*(All amounts are in thousands (₹) unless otherwise stated)***Note 33: Related party transactions****i) Names of related parties and related party relationship**

a) Entity's holding Company (with effect from May 23, 2022)	Indiamart Internesh Limited
b) Entity's subsidiary	Livekeeping Private Limited

**c) Individuals owning directly or indirectly, an interest in the voting power of the Company that gives them Significant Influence over the Company and Key Management Personnel (KMP)**

(i) Ritesh Praveenkumar Kothari	Managing Director
(ii) Prateek Chandra	Director
(iii) Manoj Bhargava	Director
(iv) Chanda Praveen Kothari	Relatives of KMP
(v) Madhuri Ritesh Kothari	Relatives of KMP

**ii) Related Party Transactions**

The following table provides the total amount of transactions that have been entered into with the related parties for the relevant financial period:

Particulars	For the period July 01, 2022 to September 30, 2022	For the period June 01, 2022 to September 30, 2022
<b>Holding Company</b>		
Rent Paid	238	342
Internet and other online service availed	-	81
<b>Key management personnel</b>		
<b>(i) Ritesh Praveenkumar Kothari</b>		
-Salary Paid	2,500	3,333
-Reimbursement of expenses incurred	603	621
<b>Relatives of Key management personnel</b>		
<b>(i) Maduri Ritesh Kothari</b>		
-Office Rent Paid	120	160
<b>(ii) Chanda Praveen Kothari</b>		
-Office Rent Paid	120	160

The following table discloses amounts due to or due from related parties at the relevant period end

Particulars	As at September 30, 2022
<b>Payable to Holding Company</b>	-
<b>Payable to Key management personnel</b>	-
<b>Receivable from Subsidiary Company</b>	
Loan recoverable	220
<b>Receivable from Key management personnel</b>	-

**\*Terms and conditions of transactions with related parties**

The transactions with related parties are entered on terms equivalent to those that prevailing arm's length transactions. Outstanding balances at the period-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

**Note 34: Contingent liabilities, Capital and other commitments**

As at 30 September 2022, the Company has no contingent liability and Nil Capital and other commitments.

**Note 35:** Figures for the previous periods have been regrouped/reclassified to conform to the classification of the current period.

As per our report of even date attached

**For J. C. Bhalla & Co.**  
Chartered Accountants  
FRN No. 001111N

**For and on behalf of the Board of Directors of  
Livekeeping Technologies Private Limited  
(Formerly known as Finlite Technologies Private Limited)**

**Sudhir Mallick**  
(Partner)  
Membership No. 080051

**Ritesh Praveenkumar Kothari**  
Managing Director  
DIN: 06998225

**Prateek Chandra**  
Director  
DIN: 00356853

Place: Noida  
Date: 17 October 2022

Place: Noida  
Date: 17 October 2022

Place: Noida  
Date: 17 October 2022