



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 2023 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 2023, 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)

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c547,
serialNumber=baf92ba14ba4d5cad16c0bf0
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o=Personal, cn=PANKAJ KUMAR JAIN
Date: 2023.07.17 15:16:04 +05'30'

Place: Delhi
Date: 17th July 2023

Pankaj Jain
Partner
(Membership No. 095412)

UDIN:23095412BGXDBT4532

Hello Trade Online Private Limited
Condensed Interim Balance Sheet as at 30 June 2023
(Amounts in INR "Thousands" , unless otherwise stated)

	Notes	As at 30 June 2023	As at 31 March 2023
Assets			
Current assets			
Financial assets			
(i) Cash and cash equivalents	5	334	333
Other current assets	4	1	3
Total current assets		335	336
Total assets		335	336
Equity and liabilities			
Equity			
Equity share capital	8	600	600
Other equity		(399)	(388)
Total equity		201	212
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		134	124
Total current liabilities		134	124
Total liabilities		134	124
Total equity and liabilities		335	336
Summary of material 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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Pankaj Jain
Partner
Membership No.: 095412

Place: New Delhi
Date : 17-July-2023

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

SUDHIR GUPTA
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Date: 2023.07.17
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Sudhir Gupta
(Director)
DIN: 08267484

Place: Noida
Date : 17-July-2023

PRAVEEN KUMAR GOEL
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GOEL
Date: 2023.07.17
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Praveen Kumar Goel
(Director)
DIN: 03604600

Place: Noida
Date : 17-July-2023

Hello Trade Online Private Limited**Statement of condensed interim Profit and loss for the period ended 30 June 2023**

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

	Notes	For the period ended 30 June 2023	For the period ended 30 June 2022
Income:			
Other income	9	-	-
Total income		-	-
Expenses:			
Other expenses	10	11	10
Total expenses		11	10
Loss before tax		(11)	(10)
Income tax expense			
Current tax		-	-
Deferred tax		-	-
Total tax expense		-	-
Loss for the period		(11)	(10)
Other comprehensive income (OCI)			
Items that will not be reclassified to profit or loss in subsequent period			
Re-measurement gains/(losses) on defined benefit plans		-	-
Income tax effect		-	-
Other comprehensive income for the period, net of tax		-	-
Total comprehensive loss for the period		(11)	(10)
Earning per equity share:	11		
Basic/Dilutive loss per equity share		(0.19)	(0.33)
Summary of material 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
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JAIN**

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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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Date: 2023.07.17
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Sudhir Gupta**(Director)****DIN: 08267484**

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

Place: New Delhi

Date : 17-July-2023

Place: Noida

Date : 17-July-2023

Place: Noida

Date : 17-July-2023

Hello Trade Online Private Limited
Statement of changes in equity for the period ended 30 June 2023
(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 01Apr 2022	300
As at 30 June 2022	300
As at 31 March 2023	600
As at 30 June 2023	600

(b) Other equity (refer note 8)

Particulars	Reserve and Surplus	
	Retained earnings	Total
Balance as at 01 April 2022	(326)	(325)
Balance as at 30 June 2022	(332)	(333)
Balance as at 31 March 2023	(388)	(388)
Loss for the period	(11)	(11)
Other comprehensive income		
Balance as at 30 June 2023	(399)	(399)

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

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

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Date: 2023.07.17 15:39:59 +05'30'

Pankaj Jain
Partner
Membership No.: 095412

Place: New Delhi
Date : 17-July-2023

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 : 17-July-2023

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Praveen Kumar Goel
(Director)
DIN: 03604600

Place: Noida
Date : 17-July-2023

Hello Trade Online Private Limited**Statement of condensed interim Cash flows for the period 30 June 2023**

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

Particulars	For the period ended 30 June 2023	For the period ended 30 June 2022
Loss before tax	(11)	(10)
Adjustments for:		
Interest income	-	-
Operating loss before working capital changes	(11)	(10)
Movement in working capital		
(Increase)/decrease in financial assets	2	1
Increase/(decrease) in trade and other payables	10	3
Cash generated from operations	1	(6)
Direct taxes paid (net of refunds)	-	-
Net cash generated/(used) in operating activities	1	(6)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	-
Investment in fixed deposits with bank(having original maturity of more than three months)	-	-
Interest income	-	-
Cash flow from investing activities	-	-
Cash flow from financing activities		
Proceeds from Issue of equity share capital	-	-
Net cash generated from financing activities	-	-
Net (decrease) / increase in cash and cash equivalents	1	(6)
Cash and cash equivalents at the beginning of the period	333	65
Cash and cash equivalents at the end of the period	334	59
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with banks:		
- On current accounts	334	59
Total cash and cash equivalents (refer note 5)	334	59

Summary of material 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

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Date: 2023.07.17
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Pankaj Jain

Partner

Membership No.: 095412

Place: New Delhi

Date : 17-July-2023

For and on behalf of the Board of Directors

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

SUDHIR
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Sudhir Gupta

(Director)

DIN: 08267484

Place: Noida

Date : 17-July-2023

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Praveen Kumar Goel

(Director)

DIN: 03604600

Place: Noida

Date : 17-July-2023

Hello Trade Online Private Limited

Notes to the condensed financial statements for the period ended 30th June 2023

(Amounts in “Thousands”)

1. Corporate Information

Hello Trade Online Private Limited (“the Company”) is a private 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 17 July 2023.

2. Material accounting policies

Basis of preparation

The condensed interim financial statements of the Company for the period ended 30 June 2023 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, 2023. 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 30th June 2023**

(Amounts in “Thousands”)

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)

Hello Trade Online Private Limited**Notes to condensed interim financial statements for the period ended 30 June 2023**

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

	As at 30 June 2023	As at 31 March 2023
4 Other current assets		
Current (Unsecured, considered good unless otherwise stated)		
Prepaid expenses	1	3
Total	1	3

	As at 30 June 2023	As at 31 March 2023
5 Cash and cash equivalents		
Cash on hand	-	-
Cheques on hand	-	-
Balance with bank	-	-
- On current accounts	334	333
Cash and cash equivalents as per statement of cash flows	334	333

Notes:

(i) Cash and cash equivalents for the purpose of cash flow statement comprise cash and cash equivalents as shown above.

	As at 30 June 2023	As at 31 March 2023
6 Bank balances other than cash and cash equivalents		
Deposits with		
-remaining maturity upto twelve months	-	-
Total	-	-

	As at 30 June 2023	As at 31 March 2023
7 Trade payables		
Current		
-Payable to micro, small and medium enterprises		
Other trade payables	134	124
Total	134	124

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

Authorized share capital

At 31 March 2022
At 31 March 2023
At 30 June 2023

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

Issued share capital (subscribed and fully paid up)

At 31 March 2022
At 31 March 2023
At 30 June 2023

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

Equity shares of INR 10 each fully paid

Indiamart Intermesh Limited (including Nominee shares held on behalf of IndiaMART)

At 30 June 2023	
Number	Percentage
60,000	100%

At 31 March 2023	
Number	Percentage
60,000	100%

Details of shareholding of promoters

	As at 30-Jun-23		
	Number	% Holding	% Change during the year
Indiamart Intermesh Limited	59,900	99.83%	-
Dinesh Chandra Agarwal (Nominee of Indiamart Intermesh Limited)	100	0.17%	-
	60,000	100.00%	-

	As at 31-Mar-23		
	Number	% Holding	% Change during the year
	59,900	99.83%	0
	100	0.17%	(0)
	60,000	100.00%	(0)

e) Other equity

Retained earnings

Total other equity

As at 30 June 2023	As at 31 March 2023
(399)	(388)
(399)	(388)

Hello Trade Online Private Limited**Notes to condensed interim financial statements for the period ended 30 June 2023**

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

	For the period ended 30 June 2023	For the period ended 30 June 2022
9 Other income		
Interest income		
- on fixed deposit with banks	-	-
Total	-	-
	For the period ended 30 June 2023	For the period ended 30 June 2022
10 Other expenses		
Legal and professional fees	-	-
Rates and taxes	-	-
Bank charges	-	-
Auditor's remuneration	10	9
Subscription Fee	1	1
Total	11	10

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 year.

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 2023	For the period ended 30 June 2022
Basic/Diluted		
Loss for the year	(11)	(10)
Weighted average number of equity shares in calculating basic EPS	60,000	30,000
Basic/Dilutive loss per equity share	(0.19)	(0.33)

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 2023	As at 31 March 2023
Financial assets		
Measured at Amortised cost		
- Cash and cash equivalents	334	333
- Bank balances other than cash and cash equivalents	-	-
Total financial assets	334	1
Financial liabilities		
Measured at Amortised cost		
- Trade payables	134	124
Total financial liabilities	134	124

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 June 2023**

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

15 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**NIL****(c) Related party balance**

Particulars	For the period ended 30 June 2023	For the Year ended 31 March 2023
Indiamart Intermesh Limited	600	600
	600.00	600.00

For Pankaj Priti & Associates

Chartered Accountants

ICAI Firm Registration No. 016461N

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Pankaj Jain

Partner

Membership No.: 095412

Place: New Delhi

Date : 17-July-2023

For and on behalf of the Board of Directors

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

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Date: 2023.07.17
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Sudhir Gupta

(Director)

DIN: 08267484

Place: Noida

Date : 17-July-2023

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Praveen Kumar Goel

(Director)

DIN: 03604600

Place: Noida

Date : 17-July-2023