TRIDHYA TECH PVT. LTD.

CIN : U72900GJ2018PTC100733

STATUTORY AUDIT REPORT FOR THE YEAR ENDED ON MARCH 31, 2018

AUDITOR

Mistry & Shah

Chartered Accountants

8-10, Bhavani Chambers,Nr. Times of India, Ashram Road, Navrangpura, Ahmedabad –380009 Contact No. +91-40060150/9033011178

CONTENT

NOTICE

Notice is hereby given that the First Annual General Meeting of **TRIDHYA TECH PRIVATE LIMITED** will be held at the Registered Office of the Company at Elegance Bunglows,opp. Bhavin School behind Govardhan Party plot Thaltej Ahmedabad 380059 on September 29th, 2018 at 11:00 am to transact the following business:

Ordinary Business:

1. To receive, consider and adopt Audited Balance Sheet as at 31st March, 2018 and Statement of Profit and Loss for the Period ended on that date together with the Reports of the Directors' and the Auditors' thereon.

2. To appoint Auditors and to fix their remuneration and in this regard to consider and if thought fit, to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to provisions of Section 139 and 142 of the Companies Act, 2013 and all other applicable provision of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the Company hereby appoints M/s. Mistry & Shah., Chartered Accountants of Ahmedabad [FRN: 122702W] as statutory auditor of the company to hold office for period of five years from the conclusion of this Annual General Meeting held on September 29, 2018, till the conclusion of 6th Annual General Meeting of the Company to be held in year 2023, subject to ratification by shareholders at general meeting or as may necessitated by Act from time to time. on such remuneration plus out of pocket expenses as shall be fixed by the Board of Directors of the Company."

For & on Behalf of Board of Directors

Dangar

	Vinay Shivji Dangar	**Ramesh Marand**
Place: Ahmedabad	**Director**	**Director**
Date: 3rd September , 2018	**DIN: 03565137**	**DIN: 03565128**

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (THE "MEETING") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIM-SELF/ HER-SELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**
   A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

2. Members attending the Annual General Meeting are requested to bring their copies of Annual Reports at the Meeting.

TRIDHYA TECH PRIVATE LIMITED
CIN NO:-U72900GJ2018PTC100733

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the 1st Annual Report together with the Audited Statement of Accounts of your Company for the Period ended March 31, 2018.

1. FINANCIAL RESULTS

The Company's financial performance, for the Period ended March 31, 2018 is as follows:-

Particulars	Periodended 31st March 2018
Turnover	0.00
Profit Before Tax	(5,02,418.26)
Less: Current Tax	0.00
Deferred Tax	(615.00)
Income Tax earlier years	0.00
Profit For The Year	0.00
Add: Balance in Profit and Loss Account	0.00
Sub Total	0.00
Less: Appropriation	0.00
Adjustment relating to Fixed Assets	0.00
Transferred to General Reserve	0.00
Closing Balance	(5,03,033.26)

2. STATE OF AFFAIRS

TridhyaTech Private Limited isengagaed in the business of Software designing, development, customization, implementation, maintenance, testing and benchmarking, designing, developing and dealing in computer software and Solutions.

3. DETAILS OF DIRECTORS APPOINTED/RESIGNED DURING THE YEAR

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

4. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

5. FRAUDS REPORTED BY AUDITORS

There has been no fraud reported by auditors under sub-section (12) of section 143.

6. MEETINGS OF BOARD OF DIRECTORS

During the year 1 (One) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

7.RELATED PARTY CONTRACTS OR ARRANGEMENTS

During the year company has not entered into related party transactions and as such the same is not required to be reported in form AOC-2 **(Annexure I)** as stated in Section 134(3)(h) read with Rule 8(2) of the Companies (Accounts) rules,2014.

8. WEB LINK OF ANNUAL RETURN, IF ANY.

http://www.tridhyatech.com/

9. MATERIAL CHANGES AND COMMITMENTS

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

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

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

11. DIRECTOR'S RESPONSIBILITY STATEMENT

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

a) In the preparation of the annual accounts for the period ended March31, 2018.the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31,2018 and of the profit of the Company for the Period ended on that date.

c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

For & on Behalf of Board of Directors

Vinay Shivji Dangar	**Ramesh Marand**
Director	**Director**
DIN :07212051	**DIN:07235447**

Place:Ahmedabad
Date: September 3rd, 2018

Annexure I Form No. AOC-2

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

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

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

(a) Name(s) of the related party and nature of relationship:

(b) Nature of contracts/arrangements/transactions: **NA**

(c) Duration of the contracts / arrangements/transactions: **NA**

(d) Salient terms of the contracts or arrangements or transactions including the value, if any: **NA**

(e) Justification for entering into such contracts or arrangements or transactions: **NA**

(f) Date(s) of approval by the Board: **A**

(g) Amount paid as advances, if any: **0.00**

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188:**NA**

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

(a) Name(s) of the related party and nature of relationship: **No transactions**

(b) Nature of contracts/arrangements/transactions: **No transactions**

(c) Duration of the contracts / arrangements/transactions: **No transactions**

(d) Salient terms of the contracts or arrangements or transactions including the value, if any:
No transactions

(e) Date(s) of approval by the Board, if any**: No transactions**

(f) Amount paid as advances, if any: **0.00**

Mistry & Shah
Chartered Accountants

INDEPENDENT AUDITORS'REPORT

To The Members of Tridhya Tech Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Tridhya Tech Private Limited ('the Company'), which comprise the balance sheet as at 31 March 2018, the statement of profit and loss for the period then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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URL | www.mistryandshah.com Email | info@mistryandshah.cor

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2018 and its profit.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India of section 143 of the Act, the said order is not applicable to us

2. As required by Section 143 (3) of the Act, we report that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

   (c) The balance sheet and the statement of profit and loss are in agreement with the books of account;

   (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on 31 March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164 (2) of the Act; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i.The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

ii.There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Mistry & Shah
Chartered Accountants
F.R.N: - 122702W

Ketan Mistry
Partner
M.NO. 112112

Date:3rd September,2018
Place: Ahmedabad

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TRIDHYA TECH PVT. LTD.

TRIDHYA TECH PRIVATE LIMITED
CIN: U72900GJ2018PTC100733

BALANCE SHEET AS AT MARCH 31st , 2018

In Rs.

Particulars	Note No.	As at March 31,2018
EQUITY AND LIABILITIES		
Shareholders' Funds		
(a) Share Capital	3.1	1,00,000.00
(b) Reserves and Surplus	3.2	-5,03,034.00
		-4,03,034.00
Non-Current Liabilities		
(a) Long-Term Borrowings	3.3	2,82,942.00
(b) Deferred Tax Liabilities		615.00
		2,83,557.00
Current Liabilities		
(a) Short-Term Borrowings		-
(b) Trade Payables	3.4	
Micro, Small and Medium Enterprise		-
Others		1,61,240.00
(c) Other Current Liabilities	3.5	4,000.00
(d) Short Term Provisions	3.6	2,55,789.00
		4,21,029.00
Total		3,01,552.00
ASSETS		
Non-Current Assets		
(a) Fixed Assets	3.7	
Tangible Assets		2,16,141.00
Intangible Assets		-
(b) Non-Current Investments		-
(c) Deferred Tax Assets		-
(d) Long-Term Loans and Advances		-
		2,16,141.00
Current Assets		
(a) Current Investments		-
(b) Trade receivables		-
(c) Cash and Cash Equivalents	3.8	85,412.00
(d) Short-Term Loans and Advances		-
(e) Other Current Assets		-
		85,412.00
Total		3,01,552.00

Corporate Information	1
Significant Accounting Policies	2
Notes to Accounts	3

As per our report of even date

For Mistry & Shah
Chartered Accountants
FRN : 122702W

Partner
Ketan Mistry
M. No. 112112

Date: 3rd September, 2018
Place: Ahmedabad

For and on behalf of the Board

Director
Vinay Shivji Dangar
DIN:07212051

Director
Ramesh Marand
DIN:07235447

Date: 3rd September, 2018
Place: Ahmedabad

TRIDHYA TECH PVT. LTD.

TRIDHYA TECH PRIVATE LIMITED
CIN: U72900GJ2018PTC100733

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31st, 2018

In Rs.

Particulars	Note No.	For the Period March 31, 2018
INCOME:		
Revenue from Operations	3.9	-
Other Income		-
		0.00
EXPENDITURE:		
Cost of materials consumed		-
Purchases of Stock-in-Trade		-
Changes in inventories		-
Employee Benefit Expenses	3.10	3,88,114.00
Finance costs		-
Depreciation and Amortization Expenses	3.7	29,811.00
Other Expenses	3.11	84,494.00
		5,02,419.00
Loss before Exceptional and Extraordinary Items and Tax		**-5,02,419.00**
Exceptional Items		-
Loss before Extraordinary Items and Tax		**-5,02,419.00**
Extraordinary Items		-
Loss Before Tax		**(5,02,419.00)**
Tax Expenses		
Current Tax		-
Deferred Tax		615.00
Loss after Tax for the year		**(5,03,034.00)**
Earnings per Equity Share		
-Basic		(9.36)
-Diluted		(9.36)

Corporate Information	1
Significant Accounting Policies	2
Notes to Accounts	3

As per our report of even date

For Mistry & Shah
Chartered Accountants
Firm Registration No.122702W

Partner
Ketan Mistry
M. No. 112112

Date: 3rd September, 2018
Place: Ahmedabad

For and on behalf of the Board

Director	**Director**
Vinay Shivji Dangar	**Ramesh Marand**
DIN:07212051	**DIN:07235447**

Date: 3rd September, 2018
Place: Ahmedabad

Notes on Financial Statements for the Year ended March 31,2018

Note No-3.1.1 Share Capital

Particulars	As at March 31,2018	
	Number	Amt. in ₹
Equity Share Capital of ₹ 10/- each		
Authorized Share Capital	10,000	100,000.00
Issued Share Capital	10,000	100,000.00
Subscribed and Fully Paid Up	10,000	100,000.00
Total	**10,000**	**100,000.00**

Note No-3.1.2 Reconciliation of Share Capital

Particulars	As at March 31,2018	
	Number	Amt. in ₹
Equity Shares (Face Value ₹ 10.00)		
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	10,000	100,000.00
Shares bought back during the year	-	-
Shares outstanding at the end of the year	10,000	100,000.00
	10,000	**100,000.00**

Note No-3.1.3 Shareholding holding more than 5% of Share

Particulars	As at March 31,2018	
	Number	% of Holding
Vinay Shivji Dangar	3,420	34.20
Tridhya Consultancy LLP	3,420	34.20
MSP IT Concepts Private Limited	3,160	31.60
	10,000	**100.00**

Note No- 3.2 Reserves and Surplus

Particulars	As at March 31,2018
Surplus of Profit & Loss	
Opening Balance	-
(-) Loss for the Current Year	(503,034.00)
Closing balance	**(503,034.00)**

Note No -3.3 Long Term Borrowings

Particulars	As at March 31,2018
Unsecured loans:	
Loan and Advances from related parties:	
Vinay Shivji Dangar	200000.00
Ramesh Marand	82942.00
Total	**282942.00**

Note No-3.4 Trade Payables

Particulars	As at March 31,2018
Micro, Small & Medium Enterprise	-
Others	161240.00
Total	**161240.00**

Note No-3.5 Other Liabilities

Particulars	As at March 31,2018
Others:	
Loyalty Bond	4000.00
Total	4000.00

Note No -3.6 Short Term Provisions

Particulars	As at March 31,2018
Provision of Audit fees	17500.00
Salary Payable	238289.00
Total	255789.00

NOTE N0 -3.8 Cash and Cash Equivalents

Particulars	As at March 31,2018
Balance with Banks	-
HDFC Bank ltd	85412.00
Cash on Hand	-
Total	85,412.00

NOTE N0 :-3.9 Revenue from Operations

Particulars	For the Period March
Sale of Services	-
Total	-

NOTE N0 :-3.10 Employee Benefit Expense

Particulars	For the Period March
Salary Expenses	388,114.00
Total	388,114.00

NOTE N0 :-3.11 Other Expense

Particulars	For the Year Period 31,
Electricity Expense.	4,590.00
Office Rent	37,500.00
Bank Commission & Charges	897.00
Incorporation Expenses	21,240.00
Office Expenses	2,037.00
Telephone & Internet Expense	730.00
Audit Fees	17,500.00
Total	84,494.00

NOTE NO :-3.7 Fixed Assets

	NET BLOCK	ASSET			DEPRICIATION			NET BLOCK
Particulars	As at March 31,2017	Addition during the year	Ded/Adj during the year	As at March 31,2018	For the year	Ded/Adj during the year	Upto March 31, 2018	As at March 31,2018
TANGIBLE ASSETS								
Computers and Data Processing Units	0	245,952.00	0.00	245,952.00	29,811.00	0.00	29,811.00	216,141.00
Total :	**0**	**245,952.00**	0.00	**245,952.00**	**29811.00**	0.00	**29811.00**	**216,141.00**

Note 1. Corporate Information: -

Tridhya tech Private Limited is built by highly skilled and dynamic expert team of visionaries with the profound business insight and clear vision of becoming the most eminent IT Company in global marketplace.The company is equipped with fine infrastructure and ideal technology support together with the broader distribution network so that the business requirements of the partners can be satisfied.With exceptional experience, comprehensive intelligence system across diverse industries and domains, company work with customers to turn them into some of the most successful and high-performance Organizations.company provide web development and IT outsourcing services on diverse technology platforms. company have proven expertise in application development, product development & maintenance, enterprise solutions, mobile apps development.From the most demanding to the most distant customers, company help global leaders grow and transform their business and bring greater flexibility with faster time to market through technical excellence, all at lower costs, right at their doorsteps.

Note 2. Significant Accounting Policies: -

2.1 Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"), the Accounting Standards ("AS") as specified under section 133 of The Companies Act, 2013, read with applicable rules of Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The financial statements are prepared on the basis of going concern under the historical cost convention using the accrual method of accounting.This is first year of incorporation, that's why comparative financial statements are not present.

2.2 Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles which require the Management to make estimates and assumptions that affect the reported balances of assets and liabilities as on the date of the financial statements and reported amounts of income and expenses during the period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from the estimates.

2.3 Research and Development

Research Costs are charged as an expense in the year in which they are incurred and are reflected under the appropriate heads of account. Development expenditure is carried forward when its future recoverability can reasonably be regarded as assured and is amortized over the period of expected future benefit.

2.5 Event Occurring After Balance Sheet Date

As per AS 4 Events occurring after the balance sheet date are those significant events, both favorable and unfavorable, that occur between the balance sheet date and the date on which the financial statements are approved by the Board of Directors in the case of a company, and, by the corresponding approving authority in the case of any other entity.

These events can broadly be classified in two ways:

a) Those which provide further evidence of conditions that existed at the balance sheet date; and

b) Those which are indicative of conditions that arose subsequent to the balance sheet date.

Adjustments to assets and liabilities are required for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date.

2.7Property, Plant and Equipment & Capital Work-In-Progress

Property, Plant and Equipment represents a significant proportion of the asset base of the company. The change in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and the residual value of the company's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each financial year end.

Property, Plant and Machinery are stated at cost less depreciation/amortization and impairment losses, if any. The cost of Fixed Assets comprises its purchase price net of any taxes, duties, freight and other incidental expenses related to acquisition, improvements and installation of the assets.

Borrowing costs that are directly attributable to the acquisition / construction of the qualifying asset are capitalised as part of the cost of such asset, up to the date of acquisition / completion of construction.

Projects under which Property, Plant and Machinery are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

Gains or Losses arising from derecognition of Property, Plant and Machinery are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Intangible Assets acquired separately are measured on initial recognition at cost. Following initial recognition, Intangible Assets are carried at cost less accumulated amortization and accumulated impairment, if any. Gains or losses arising from derecognition of an Intangible Asset are measured as the difference between the net disposal proceeds and the carrying amount of the Asset and are recognized in the statement of profit and loss when the asset is derecognized.

Deprecation on Property, Plant and Machinery is provided on "Written down Value Method" over the useful lives of the assets estimated by the Management. The Management estimates are based on the useful life provided in the Schedule II to Companies Act 2013, however for certain assets the Management Estimates differs from the useful life mentioned in Schedule II. The Useful Life of Various assets are mentioned in the below mentioned Chart.
Depreciation methods, useful lives and residual values are reviewed periodically, including at each financial year end.

Sr. No	Major Head	Assets Included	Useful Life
1.	Computers	Computers	03 Years

2.8Revenue Recognition

Income from service is recognized when the rendering of services under a contract is completed or substantially completed.

Interest income is recognised on accrual basis. Other operational revenue represents income earned from the activities incidental to the business and is recognised when the right to receive the income is established as per the terms of the contract.

When recognition of revenue is postponed due to the effect of uncertainties, it is considered as revenue of the period in which it is properly recognised.

2.9Employee Benefits

- **Short Term Employee Benefits:**
  All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, performance incentives, etc., are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the employee renders the related service.

- **Post-Employment Benefits:**

a) Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

b) Defined Benefit Plans

For defined benefit plans in the form of Gratuity Fund, the cost of providing benefits is determined using the Projected Unit Credit (PUC) method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur.

Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortized on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.

2.12Borrowing Costs

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as an expense in the period in which they are incurred.

2.14Earnings Per Share (EPS): -

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.16Provisions and Contingent Liability: -

A Provision is recognized, if as a result of past event the company has a present obligation that is reasonably estimable and it is probable that an outflow of economic benefits will be required to settle the Obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably.

2.17 Related Party Disclosures: -

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the below mentioned table: -

KeyManagerial Personnel (KMP)	Relationship	Transaction	Amount (In Rs.)
VinayDangar	Director	Loan Taken	2,00,000.00
Ramesh Marand	Director	Loan Taken	82,942.00

Key Managerial Personnel: -

- Vinay Shivji Dangar
- Ramesh Arjanbhai Marand

2.18 General Notes: -

Balances shown under Long-term borrowings, Long term provisions, Short term provisions, Trade payables, Other current liabilities, Long term loans and advances, inventories, Trade Receivables, Short term loans and advances and other current assets, etc. are subject to confirmation / reconciliation, if any. The management does not expect any material difference affecting the current year's financial statements.

For, Tridhya Tech Private Limited

Vinay Shivji Dangar	**Ramesh Marand**
Director	**Director**
DIN:07212051	**DIN: 07235447**

Place: Ahmedabad
Date: 3rd September,2018

CERTIFICATE

With reference to our annual account for the year ended of 31st March, 2018, we here by certify as follows:-

1. None of the directors of our company is disqualified from being appointed as a director in terms Section 164 of the Companies Act, 2013.

2. The company has not granted any unsecured loans to any parties covered in the register maintained u/s 189 of the Companies Act, 2013.

3. The Company has accepted/taken unsecured loans from parties covered in register U/s 189 of the Companies Act, 2013.

Sr No.	Party Name	Nature of Relation	Loan Taken (In Rs.)	Closing Bal. of Loan A/c. (In Rs.)
1	Vinay Shivji Dangar	Director	200000	200000
2	Ramesh Marand	Director	82942	82942

4. The Company has not invite, accept or renew deposits/ unsecured loans except in a manner Provided under sub section (2) of Section 73 of the Companies Act, 2013.

5. There are no Related Party Transactions for the Period Ending 31, March 2018.

6. No fraud on or by the company has been noticed during the year.

7. All the expenditure debited to the profit & loss A/c of the company has been incurred for business purpose only and / or out of contractual obligation. It is further certified that no personal expenses of directors have been debited to the profit & loss A/c of the company.

8. The director who has signed the certificate is authorized by the Board of Directors of the company.

For and Behalf of Board of director
Tridhya Tech Private Limited

Director
Vinay Shivji Dangar
DIN: 07212051

Director
Ramesh Marand
DIN: 07235447

Date:3rd September , 2018
Place: Ahmedabad

To,
Mistry & Shah
Chartered Accountants
8-10,Bhavani Chambers,
Nr. Times of India,
Ashram Road-380009
Ahmedabad

Subject: Certification of Closing balance of Cash as on March 31st,2018

I hereby certify that Cash Balance as on March 31st, 2018 for **TRIDHYA TECH PRIVATE LIMITED** is **₹0.00** and same has been reflected in data provided to you for Audit purpose.

For and Behalf of Board of directors

Tridhya Tech Private Limited

Director
Vinay Shivji Dangar
DIN: 07212051

Director
Ramesh Marand
DIN: 07235447

Date: 3rd September, 2018
Place: Ahmedabad

Certificate U/s 40A (3)

To,
Mistry & Shah
Chartered Accountants
8-10,Bhavani Chambers,
Nr. Times of India,
Ashram Road-380009
Ahmedabad

Dear Sir,

Sub: Audit of Accounts for The Period Ended On March 31st,2018.

I hereby certify that all the payments made for expenditure covered u/s 40A (3) of the Income Tax Act, 1961 during the previous year were made by account payee cheques drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For and Behalf of Board of directors

Tridhya Tech Private Limited

Director	**Director**
Vinay Shivji Dangar	**Ramesh Marand**
DIN: 07212051	**DIN: 07235447**

Date: 3rd September, 2018
Place: Ahmedabad

Certificate u/s 269SS and 269T

To,
Mistry & Shah
Chartered Accountants
8-10,Bhavani Chambers,
Nr. Times of India,
Ashram Road-380009
Ahmedabad

Dear Sir

Sub: Audit of Accounts for The Period Ended on March 31,2018.

Wehereby certify that all the loans / deposits taken / accepted in an amount exceeding the limits specified in Section 269SS of Income Tax Act, 1961 and repayment thereof as specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

We, further certify that no loan / deposit was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in Section 269SS or 269T of the Income Tax Act, 1961.

For and Behalf of Board of directors
Tridhya Tech Private Limited

Vinay Shivji Dangar	**Ramesh Marand**
Director	**Director**
DIN: 07212051	**DIN: 07235447**

Date: 3rd September, 2018
Place: Ahmedabad

TRIDHYA TECH PVT. LTD.

To,
Mistry & Shah
Chartered Accountants
8-10, Bhavani Chambers,
Nr. Times of India, Ashram Road
Ahmedabad-380009

Dear Sirs,

MANAGEMENT REPRESENTATION LETTER

This representation letter is provided in connection with your audit of the financial statements of **TRIDHYA TECH PRIVATE LIMITED** for the Period ended March 31st, 2018 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Company as of and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the Companies Act, 2013 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations:

Accounting Policies

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements. The financial statements are prepared on accrual basis.

Assets

The Company has a satisfactory title to all assets and there are no liens or encumbrances on the Company's assets.

Fixed Assets

The net book values at which fixed assets are stated in the balance sheet are arrived at:

(a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;

(b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed;

(c) After providing adequate depreciation on fixed assets during the period.

Depreciation on fixed assets is provided on the written down value method over the remaining use life of the asset and for those assets whose useful life is completed is written off against retained earnings as per schedule-II of the Companies Act 2013.

During the year company has expanded its Business vertical; accordingly company has purchased fixed assets to meet the expansion requirements.

Sr. No	Major Head	Assets Included	Useful Life
1	Computers	Computers	03 years

*As per Schedule III of Companies Act, 2013, The Useful life of Computers and Furniture and Fittings is 3 years and 10 years respectively.

Capital Commitments

At the balance sheet date, there were no outstanding commitments for capital expenditure.

Debtors, Loans and Advances

At the balance sheet date there were outstanding debtors of ₹ 0.00 the balances appearing in the books as at March 31, 2018 are considered good and fully recoverable.

Liabilities

We have recorded all known liabilities in the financial statements. No guarantees have been given to third parties.

Profit and Loss Statement

Except as disclosed in the financial statements, the results for the year were not materially affected by:

(a) Transactions of a nature not usually undertaken by the company;
(b) Circumstances of an exceptional or non-recurring nature;
(c) Charges or credits relating to prior years;
(d) Changes in accounting policies.

General

There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements. The financial statements are free of material misstatements, including omissions.

The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

TRIDHYA TECH PVT. LTD.

No personal expenses of employees and directors have been charged to the revenue account, other than those payable under contractual obligation or in accordance with generally accepted business practices.

The Company has no disputed tax demands, in respect of income tax, wealth tax, sales tax, other than those demands not acknowledged as debt by the Company and is under appeal and adequately disclosed in the financial statements.

Yours faithfully,

For, Tridhya Tech Private Limited

Vinay Shivji Dangar	**Ramesh Marand**
Director	**Director**
DIN: 07212051	**DIN: 07235447**

Place: Ahmedabad
Date: 3rd September, 2018