



To
The Members,
ONMOUSECLICK.COM PRIVATE LIMITED

Notice is hereby given that the **01st** Annual General Meeting of the Members of Onmouseclick.com Private Limited shall be held on **Thursday, 31st December, 2020 at 02:00 P. M.** at Registered office of the Company at **A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052**, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet as at **31st March, 2020** and Statement of Profit & Loss for the year ending **31st March, 2020** together with the Director's & Auditors Report thereon.
2. To appoint **M/s. V C A N & Co.,** Chartered Accountants (**FRN: 125172W**) as Statutory Auditors of the Company and to fix their remuneration and in this regard, pass with or without modifications, the following resolution as ordinary resolution:

“RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions of the Companies Act, 2013 read with Rule 3(7) of 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. V C A N & Co., Chartered Accountants (FRN: 125172W)**, as the Statutory Auditors of the Company to hold office from the conclusion of this meeting until the conclusion of the Annual General Meeting to be held for the financial year 2025 on such remuneration as may be determined by the Board of Directors.”

For and on behalf of Board
ONMOUSECLICK.COM PRIVATE LIMITED



Nitesh Jain,
Director

DIN: 03150675
Address: H-37/77, Vishram Chowk
Sector-3, Rohini, Delhi-110085

Place: Delhi
Date: 28.07.2020

ONMOUSECLICK COM PVT. LTD. (CIN NUMBER - U72200DL2019PTC358569)
SHOP NO 1012, BLOCK NO. 11, MAIN RAILWAY ROA, TARAORI, KARNAL.
HARYANA -132116 (OPPS. MAHAVEER RICE MILL)

Email: onmouseclickerp@gmail.com | Web: www.onmouseclick.com | Ph - +91-8010641701



NOTES:-

- A. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.** The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
- B.** The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 will be available for inspection by the members at the AGM.
- C.** The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members at the AGM, if any.
- D.** Corporate members intending to send their authorized representatives are requested to send a duly certified copy of the board resolution authorizing the representatives to attend and vote at the annual general meeting.
- E.** Queries proposed to be raised at the AGM may be sent to the Company at its registered office at least seven days prior to the date of meeting to enable the management to compile the relevant information to reply the same in the meeting.
- F.** Members are requested to notify any change in their address, e-mail address, contact numbers, etc immediately to the company at its registered office.
- G.** To support the 'Green Initiative', the Members are requested to register the e-mail address with Company. This opportunity is also being given in compliance with Rule 18 (3) (i) of Companies (Management & Administration) Rules, 2014.



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DIRECTORS' REPORT FOR THE FINANCIAL YEAR (2019-20)

To,
The Members,
ONMOUSECLICK.COM PRIVATE LIMITED

Your directors have pleasure in presenting their 01st Annual Report on the business and operations of the company together with the Audited Financial Statements for the year ended on 31st March, 2020.

FINANCIAL HIGHLIGHTS (STANDALONE)

During the year under review, performance of your company was as under:

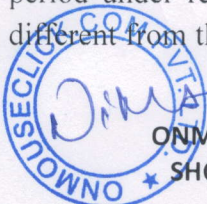
Particulars	Year ended 31.03.2020
Net Sales/Income from Business Operations	2,16,748
Other Income	0.00
Total Income	2,16,748
Profit (Loss) after depreciation and Interest	1,188
Less: Income Tax Current Year	309
Less: Previous year adjustment of Income Tax,	-
Less: Deferred Tax	-
Net Profit (Loss) after Tax	879
Dividend (including Interim if any and final)	-
Net Profit after dividend and Tax	879
Amount transferred to General Reserve	-
Balance carried to Balance Sheet	879
Earnings per share (Basic)	0.09
Earnings per Share (Diluted)	0.09

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company has reported operating revenue of Rs. 2,16,748/- for the current year. The Net Profits for the year under review amounted to Rs. 879/- in the current year.

CHANGE IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of the main business carried on by the company during the period under review nor are your directors interested in other business nature of which is different from the main business activity of the company.



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DIVIDEND

Keeping in the view of the future requirements of the funds by the Company for its proposed growth and expansion, the Board expresses its inability to recommend any dividend.

AMOUNTS TRANSFERRED TO RESERVES

The profits will be plough back into the business of the Company therefore directors are unable to transfer to reserves.

CHANGES IN SHARE CAPITAL, IF ANY

During the Financial Year under review, the share capital of the Company was same as was in previous year.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS PURSUANT TO RULE 4(4) OF COMPANIES (SHARE CAPITAL AND DEBENTURE RULES, 2014)

During the period under review the Company had not issued Equity Shares with Differential Rights.

DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS PURSUANT TO RULE 12(9) OF COMPANIES (SHARE CAPITAL AND DEBENTURE RULES, 2014)

During the period under review the Company had not issued Employees Stock Options to the employees.

DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES PURSUANT TO RULE 8(13) OF COMPANIES (SHARE CAPITAL AND DEBENTURE RULES, 2014)

During the period under review the Company had not issued Employees Stock Options to its directors or employees at a discount or for consideration other than cash.

DISCLOSURE OF ANNUAL RETURN

As per the provisions of the Act, the Company has to mention the web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed. However, at present the Company has not maintained any website hence the Company is unable to provide web-link for the aforesaid purpose.

NUMBER OF BOARD MEETINGS

The Board meets at regular intervals to review, discuss and decide on Company policy and strategy apart from other Board business.



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The notices of Board meetings were given well in advance to all the Directors. The Agenda of the Board meetings is circulated at least 7 Days prior to the date of the meeting. The Agenda for the Board meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

The Board 2 times in financial year ended on 31st March, 2020 on 05th January, 2020, and 10th March, 2020.

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

Details of Loans

Sl	Date of making Loan	Details of Borrower	Amount	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of Board Resolution	Date of Special Resolution (if any)	Rate of Interest	Security
NIL									

Details of Investments

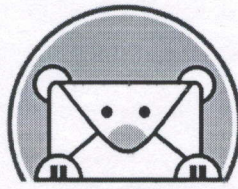
Sl No.	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of Board Resolution	Date of Special Resolution (If any)	Expected Rate of Return
NIL							

Details of Guarantee / Security Provided



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Sl. No	Date of providing security/guarantee	Details of recipient	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of Board Resolution	Date of Special Resolution (If any)	Expected Rate of Return
NIL							

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There were no related party transactions during the year under review.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY, OCCURRING AFTER THE BALANCE SHEET DATE

There was no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT

There was no revision of Financial Statement or Report of the Company in respect of any of the three preceding financial years either voluntarily or pursuant to the order of a judicial authority.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Since the Company does not own any manufacturing facility, the Particulars relating to conservation of energy and technology absorption stipulated in the Companies (Accounts) Rules, 2014 are not applicable and the following details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo should be assumed as NIL or not applicable.

a) Conservation of Energy:	NOT APPLICABLE
Steps taken for conservation	
Steps taken for utilizing alternate sources of energy	
Capital investment on energy	

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conservation equipments	
b) Technology Absorption	
Efforts made for technology absorption	
Benefits derived	
Expenditure on Research & Development, if any	
Details of technology imported, if any	
Year of import	
Whether imported technology fully Absorbed	
Areas where absorption of imported technology has not taken place, if any	

The particulars regarding foreign exchange earnings and outgo appear are as follows:

c) Foreign Exchange Earnings/ Outgo:	
Earnings	Nil
Outgo	Nil

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

There are no Subsidiary, Joint Ventures and Associates of the Company.

RISK MANAGEMENT POLICY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These risks are discussed at the meetings of the Board of Directors of the Company and are systematically addressed by the Board of Directors through mitigating actions. It is further stated that the Board of Director had not identify any element of risk which in the opinion of the Board may threaten the existence of the company.

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review there were no change in Directors and KMPs.

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There was no significant and material order passed by the regulators, Tribunal or Courts.

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STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company maintains appropriate systems of internal control, including monitoring procedures, to ensure that all assets are safeguarded against loss from unauthorized use or disposition. Company policies, guidelines and procedures provide for adequate checks and balances and are meant to ensure that all transactions are authorized, recorded and reported correctly. The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations.

DEPOSITS

The Company had not accepted any public deposits and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013

As the Turnover of the Company is less than Rupees 35 Crores during the immediate preceding financial year, hence the provisions to maintain cost records are not applicable to the Company.

DECLARATION BY INDEPENDENT DIRECTOR

Since the company is a private limited company therefore section 149 of the Companies Act, 2013 is not applicable on the Company.

APPOINTMENT OF INDEPENDENT AUDITOR

At the Extra Ordinary General Meeting held on 14th March, 2020, M/s. V C A N & Co., Chartered Accountants (FRN: 125172W), were appointed as first auditors to hold office till the conclusion of the ensuing Annual General Meeting to be held in the calendar year 2020.

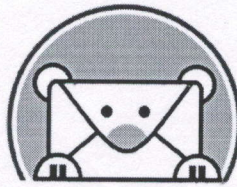
Further M/s. V C A N & Co., Chartered Accountants (FRN: 125172W) being eligible for re-appointment, the Board hereby recommends their re-appointment as the statutory auditors of the Company for a period of 5 years, on such remuneration as may be fixed by the board.

The Board received a certificate form M/s. V C A N & Co., Chartered Accountants (FRN: 125172W) intimating that, if that firm will be appointed at ensuing Annual General Meeting,



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it shall be in accordance with the limits specified under Section 139(1) read with qualification as prescribed under Section 141 of the Companies Act, 2013.

EXPLANATION TO QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY STATUTORY AUDITOR IN HIS AUDIT REPORT

There are no qualifications, reservations or adverse remarks or disclaimers made by M/s. V C A N & Co., Chartered Accountants, Statutory Auditors of the Company, in their report and moreover the Auditor's Report is self explanatory.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

As per the explanations given by the Auditors in their report no material fraud on or by the Company or any fraud in the Company by its officers or employees has been noticed or reported during the Financial Year 2019-20.

SECRETARIAL AUDIT REPORT

Since the company is a private limited company therefore section 204 of the Companies Act, 2013 is not applicable on the Company.

EXPLANATION TO QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY COMPANY SECRETARY IN PRACTICE IN SECRETARIAL AUDIT REPORT

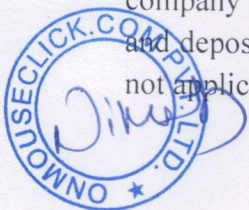
Since the company is a private limited company therefore section 204 of the Companies Act, 2013 is not applicable on the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Since the Net Worth of the Company is less than Rs. 500 Crore, Turnover of the Company is less than Rs. 1,000 Crore and the Net Profit of the Company is less than Rs. 5.00 Crore therefore section 135 of the Companies Act, 2013 is not applicable.

AUDIT COMMITTEE

Since the paid-up share capital of the Company is less than Rs. Ten crore, turnover of the company is less than One Hundred crore and the aggregate of outstanding loans, debentures and deposits are less than fifty crore, therefore section 177(8) of the Companies Act, 2013 is not applicable on the Company.



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STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE, ITS DIRECTORS, AND THAT OF ITS COMMITTEES

Since the company is a private limited company therefore section 134(3)(p) is not applicable.

DISCLOSURE ON ESTABLISHMENT OF A VIGIL MECHANISM

Since the company had not accepted public deposits and the borrowings from the from banks and public financial institutions are less than Rs. 50 Crore, therefore section 177(9) of the Companies Act, 2013 is not applicable on the Company.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Under the Provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, Every Company who has more than 10

Employee shall formulate and Constitute Internal Complaints Committee and shall adopt a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

Therefore there is no requirement of formulating Internal Complaint Committee but the Board has Internally Complied the provisions under their control and there is no case under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 was filed.

DIRECTORS RESPONSIBILITY STATEMENT

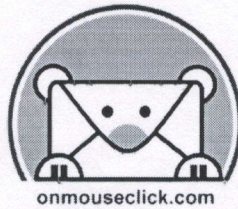
In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- In the preparation of the annual accounts for the financial year ended 31st March, 2020, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had 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 31st March, 2020 and of the profit /loss of the Company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for



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safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared the annual accounts on a going concern basis;

e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

There was no employee in the Company, who if employed throughout the financial year, was in receipt of remuneration for the year which, in the aggregate, was not less than Rupees One Crore and Two Lakh or if employed for part of the financial year, was in receipt of the remuneration for any part of that year, at a rate which, in the aggregate, was not less than Rupees Eight Lakh and Fifty Thousand per month or otherwise covered under Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

POLICY RELATING TO THE REMUNERATION FOR DIRECTORS, KMPS AND OTHER EMPLOYEES

Since the company is a private limited company therefore section 178 of the Companies Act, 2013 is not applicable on the Company.

ACKNOWLEDGMENT

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support.

For and on behalf of Board
ONMOUSECLICK.COM PRIVATE LIMITED

Nitesh Jain

Chairman

DIN: 03150675

Address: H-37/77, Vishram Chowk
Sectort-3, Rohini, Delhi-110085

Place: Delhi

Date: 28.07.2020

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Independent Auditor's Report

To the Members of Onmouseclick.com Private Limited

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements of Onmouseclick.com Private Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2020, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. 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 Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 (as amended), of the state of affairs of the Company as at 31 March 2020, and its Profit for the year ended on that date.

Basis For Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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.

Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors is responsible for the other information. Other information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are

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required to report that fact. Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.

Responsibilities of Management for the Financial Statements

5. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 (as amended). 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, management is 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.
7. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the 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 Standards on Auditing 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 financial statements.
9. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the 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, but not for the purpose of expressing an

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opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.

- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
10. 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.

Report on Other Legal and Regulatory Requirements

11. The provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.
12. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
13. 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 purpose 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 financial statements dealt with by this report are in agreement with the books of account;
 - d) in our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 (as amended);

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- e) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of section 164(2) of the Act;
- f) in our opinion and to the best of our information and according to the explanations given to us, the provisions of section 143(3)(i) for reporting on the adequacy of internal financial controls over financial reporting and the operating effectiveness of such controls of the Company, are not applicable;
- 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 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company does not have any pending litigation which would impact its financial position as at 31 March 2020
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2020;
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2020;
 - iv. the disclosure requirements relating to holdings as well as dealings in specified bank notes were applicable for the period from 8 November 2016 to 30 December 2016, which are not relevant to these financial statements. Hence, reporting under this clause is not applicable.

For V C A N & Co.

Chartered Accountants

Firm Registration No. 125172W

Abhishek Jain

per Abhishek Jain

Partner

Membership No.: 0535564



Place: New Delhi

Date: 28 July 2020

UDIN : 20535564AAAAAH5730

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Annexure A

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i) (a) The Company does not have any fixed assets. Accordingly, the Provision of clause 3(i) of the Order are not applicable.
- (b) The Company does not hold any immovable property (in the nature of 'fixed assets'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.
- (ii) The Company does not have any inventory. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.
- (iv) In our opinion, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments, guarantees and security.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable
- (vii)(a) The Undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of income-tax, sales-tax, service tax, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) The Company has not defaulted in repayment of loans or borrowings to any financial institution or a bank or government or any dues to debenture-holders during the year.

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- (ix) The Company did not raise moneys by way of initial public offer or further public offer . In the absence of any stipulation by the lender regarding the utilization of term loans obtained during the year, we are unable to comment as to whether these have been applied for the purposes for which they were obtained.
- (x) No fraud by the Company or on the company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the company since the company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable
- (xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.
- (xiii) In our opinion all transactions with the related parties are in compliance with Sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable AS.
- (xiv) During the year, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.
- (xv) In our opinion, the company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.
- (xvi) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For V C A N & Co.
Chartered Accountants
Firm Registration No. 125172W

Abhishek Jain

per Abhishek Jain
Partner
Membership No.: 0535564



Place: New Delhi
Date: 28 July 2020
UDIN : 20535564AAAAAH5730

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Bhilwara

Particulars		Note No.	As at 31st March, 2020
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
a) Share Capital		3	100,000
b) Reserves & Surplus		4	879
			100,879
2 Share Application money Pending Allotment			
3 Non Current Liabilities			
a) Long Term Borrowings			
b) Deffered Tax Liabilities(net)			
c) Other long term Liabilities			
d) Long Term Provisions			
4 Current Liabilities			
a) Short Term Borrowings		5	182,237
b) Trade Payables		6	309
c) Other Current Liabilities			
d) Short Term Provisions			
TOTAL			182,546
			283,425
B ASSETS			
1 Non Current Assets			
a) Property, Plant & Equipments			
(i) Tangible Assets			
(ii) Intangible Assets			
(iii) Capital Work In Progress			
(iv) Intangible Assets under development			
(v) Fixed Assets held for sale			
b) Non Current Investments			
c) Deffered Tax Asset(net)			
d) Long Term Loans & Advances			
e) Other non Current Assets			
2 Current Assets			
a) Current Investments		7	172,502
b) Inventories		8	110,923
c) Trade Receivables			
d) Cash & Cash Equivalents			
e) Short Term Loans and Advances			
f) Other Current assets			
TOTAL			283,425
			283,425

Summary of significant accounting policies and other explanatory information.

1-16

This is the balance sheet referred to in our report of even date.

For V C A N & Co.
Chartered Accountants
FRN 125172W

CA Abhishek Jain
Partner
M.No 0535564

Place : Delhi
Date : 28 July 2020

UDIN : 20535564AAAAAH5730



For and on behalf of the Board of Directors
Onmouseclick.com Private Limited



Vishesh Jain
Director
(DIN 03150675)

Amit Pal
Director
(DIN 00634098)

Place : Delhi
Date : 28 July 2020

Particulars	Note No.	For the period 10 December 2019 to 31 March 2020
1 Revenue from operations	9	216,748
2 Other Income		-
3 Total Revenue (1+2)		216,748
4 Expenses:		
a) Cost of material consumed		-
b) Expenses Related to Olympiad Exams		-
c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-
d) Employee benefit expense		-
e) Financial costs	10	161,000
f) Depreciation and amortization expense		-
g) Other expenses		-
Total Expenses	11	54,560
5 Profit before exceptional and extraordinary items and tax		215,560
6 Exceptional Items		1,188
7 Profit before extraordinary items and tax (5-6)		-
8 Extraordinary Items		1,188
9 Profit before tax (7-8)		-
10 Tax expense:		1,188
a) Current tax		-
b) Deferred tax		309
11 Profit(Loss) from the period from continuing operations		309
Balance Carried to Balance Sheet		879
12 Profit/(Loss) for the period (11)		879
13 Earning per equity share:		
(1) Basic	12	0.09
(2) Diluted	12	0.09

Summary of significant accounting policies and other explanatory information.

1-16

This is the statement of profit and loss referred to in our report of even date

For **V C A N & Co.**
Chartered Accountants
FRN 125172W

CA Abhishek Jain
Partner
M.No 0535564

Place : Delhi
Date : 28 July 2020



For and on behalf of the Board of Directors
Onmouseclick.com Private Limited



Nitash Jain
Director
(DIN 03150675)



Amit Pal
Director
(DIN 08634098)

Place : Delhi
Date : 28 July 2020

Particulars		For the period 10 December 2019 to 31 March 2020
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax as per Statement of Profit & Loss		1,188
<u>Add back:</u>		
(a) Depreciation and Amortisation		
(b) Finance Costs		
(c) Loss on sale of Assets (Net)		
		1,188
<u>Deduct:</u>		
(a) Interest Income		
(b) Profit on sale of Assets (Net)		
		1,188
Operating Profit before Working Capital Changes		1,188
(a) (Increase)/Decrease in Inventories		
(b) (Increase)/Decrease in Trade Receivables	-172,502	
(c) (Increase)/Decrease in Loans and Advances (including other assets)		
(d) Increase/(Decrease) in Trade Payables, Other Liabilities & Provisions	182,546	
		10,044
Cash Generated from Operations		11,232
<u>Deduct:</u>		
Tax Paid		309
CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	"A"	10,923
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
<u>Outflow:</u>		
Purchase of Fixed Assets (including Capital W.I.P.)		
<u>Inflow:</u>		
(a) Sale/Transfer of Fixed Assets		
(b) Interest Received		
NET CASH USED IN INVESTING ACTIVITIES	"B"	-
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
<u>Inflow:</u>		
(a) Increase in Share Capital	100,000	
(b) Increase in Borrowings (Net of Repayments)		
(c) Increase in Securities Premium		
		100,000
<u>Outflow:</u>		
(a) Finance Costs		
(b) Dividend Paid (including Tax on Dividend)		
NET CASH USED IN FINANCING ACTIVITIES	"C"	100,000
NET INC./ (DEC.) IN CASH AND CASH EQUIVALENTS "A+B+C"		110,923
CASH AND CASH EQUIVALENTS AS AT BEGINING OF PERIOD (Note 1)		110,923
CASH AND CASH EQUIVALENTS AS AT END OF PERIOD (Note8)		110,923

Notes:

1. Cash and Cash Equivalents:

Cash on hand and balances with banks (Note 8)

110,923

Summary of significant accounting policies and other explanatory information.

1-16

This is the cash flow statement referred to in our report of even date

For V C A N & Co.
Chartered Accountants
FRN 125172W

CA Abhishek Jain
Partner
M No 0535564

Place : Delhi
Date : 28 July 2020



For and on behalf of the Board of Directors
Onmouseclick.com Private Limited



Vishesh Jain
Director
(DIN 03150675)



Amit Pal
Director
(DIN 00634898)

Place : Delhi
Date : 28 July 2020

Onmouseclick.com Private Limited
A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052, India
CIN: U72200DL2019PTC358569

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2020

1. Company Overview

Onmouseclick.com Private Limited ('the Company') is incorporated in India on 10 December 2019. The Company is engaged in the business of sale of ERP Software. The financial statements of the Company for the year ended 31 March 2020 have been prepared assuming that the company will continue as a going concern. The operational existence of the company for the foreseeable future will however depend upon the availability of continued financial support from promoters and growth of business.

2. Summary of significant accounting policies

a) Basis of preparation

The financial statements are prepared under historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

All assets and liabilities have been classified as current or non-current wherever applicable as per the operating cycle of the Company as per the guidance set out in Schedule III to the Act.

b) Use of estimates

The preparation of financial statements in conformity with Indian Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. Any revision in accounting estimates is recognised properly in current and future periods.

c) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from sale of goods

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services. The Company is generally the principal as it typically controls the goods or services before transferring them to the customer. Generally, control is transferred upon shipment



Onmouseclick.com Private Limited

A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052, India

CIN: U72200DL2019PTC358569

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2020

of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue from rendering of services

Revenue from rendering of services is recognised over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

d) Employee benefits

Short-Term Employee Benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

Retirement Benefits

The retirement benefits are accounted for as and when liability becomes due for payment.

e) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term investments with maturity of three months or less.

f) Taxation

Provision for tax comprises current and deferred tax. Current tax is provided for on the taxable income of the year at applicable tax rates. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are recognised on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty with convincing evidence that such deferred tax assets can be realised against future taxable profits.

Minimum alternate tax

Minimum alternate tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of



Onmouseclick.com Private Limited

A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052, India

CIN: U72200DL2019PTC358569

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2020

India, the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT credit entitlement. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the specified period.

g) Earnings/(loss) per share

Basic earnings/(loss) attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings/(loss) 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.

h) Contingent liabilities and provisions

The Company creates a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made

A disclosure is made for a contingent liability when there is a

- Possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Company;
- Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- Present obligation, where a reliable estimate cannot be made.

i) Other notes and disclosures

- The Balances of Trade payables, Loans & Advances, Other amounts payable and Security Deposits received and paid are subject to the confirmation from the respective parties.
- In opinion of the management, the provisions relating to ESI, PF & Gratuity are not applicable to the company.

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Onmouseclick.com Private Limited

A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052, India

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2020

CIN: U72200DL2019PTC358569

(Unless otherwise stated, all amounts are in Indian Rupees)

Particulars	As at 31st March, 2020	
	Number	Amount
3 Share Capital		
Authorised share capital		
10,000 Equity shares of Rs.10/- each	10,000	100,000
	<u>10,000</u>	<u>100,000</u>
Issued, subscribed and fully paid -up		
10,000 Equity shares of Rs. 10/- each	10,000	100,000
	<u>10,000</u>	<u>100,000</u>
a) Reconciliation of the equity shares outstanding at the beginning and at the end of reporting period		
Equity shares issued, subscribed and paid up		
At the beginning of the year		
Issued during the period	10,000	100,000
Balance as at the end of the year	<u>10,000</u>	<u>100,000</u>
b) Rights, preferences and restrictions attached to shares		
The Company has only one class of equity shares having the par value of Rs 10 per share. Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holder of equity shares will 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) Details of shareholders holding more than 5% equity shares in the Company		
	As at 31 March 2017	
Name	Number	% of holding in the class
Hummingbird Education Limited	5,100	51%
Amit Pal	4,900	49%
d) Since incorporation of the Company, no shares have been bought back or issued pursuant to contract for consideration other than cash or bonus shares by capitalisation of reserves.		
		As at
4 Reserves and Surplus		31 March 2020
Surplus in Statement of Profit & Loss		
Balance at the beginning of the period		
Profit for the period		879
Balance at the end of the period		<u>879</u>
5 Other Current Liabilities		
Audit fees payable		15,000
Salary payable		112,000
Expenses payable		2,400
Duties & taxes payable		52,837
		<u>182,237</u>
6 Provisions		
Provision for taxation		309
		<u>309</u>



Onmouseclick.com Private Limited

A-95/3, Second Floor, Wazirpur Industrial Area, Delhi-110052, India

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2020

CIN: U72200DL2019PTC358569

(Unless otherwise stated, all amounts are in Indian Rupees)

	As at 31 March 2020
7 Trade Receivables	
Debtors exceeding six months	
Other Debts	172,502
	<u>172,502</u>
8 Cash and cash equivalents	
Cash in Hand	
Balance with Bank	50,000
-Current Account	60,923
	<u>110,923</u>

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Particulars	For the period 10 December 2019 to 31 March 2020
9 Revenue from Operations	
Income from sale of software	216,748
	216,748
10 Employee Benefit expenses	
Salaries & Allowances	161,000
Staff welfare expenses	161,000
	161,000
11 Other Expenses	
Auditors Remuneration	15,000
-Statutory audit	33,000
Legal & Professional Charges	2,070
Fees & Subscription	4,490
Business promotion expenses	54,560
	54,560

12 Earnings per share (EPS)

Basic earnings per share

The calculation of basic earning per share for the period 10 December 2019 to 31 March 2020 is based on the profit attributable to the equity shareholders and the weighted average number of equity shares.

Diluted earnings per share

The calculation of diluted earnings / (loss) per share for the year ended 31 March 2020 is based on the profit attributable to the equity shareholders and the weighted average number of equity shares outstanding after adjustment for the effect of all dilutive potential equity shares.

Net Profit attributable to equity shareholders for calculation of basic EPS

Weighted average number of equity shares in calculating basic and diluted EPS

Nominal value of equity share (Rs)

Basic and diluted earning per share (Rs)

879
10,000
10
0.09

13 Related Party Disclosures

Transactions with Associate/ other related parties/ Key Management and their relatives during the year:

Name of Party	Nature of Relationship	Nature of Transaction	Current Year
Amit Pal	Director	Remuneration	65,000

14 The Company has no unhedged foreign currency exposure as at the end of year.

15 Contingent liabilities and capital commitments

There are no pending litigations against the Company and by the Company as at period end. There are no contingent liabilities or capital commitment at period end.

16 As the Company was incorporated on 10 December 2019, the requirement to present comparative information is not applicable

This is the Summary of Significant accounting policies and other explanatory information as referred to in our

For V C A N & Co.

Chartered Accountants
FRN 125172W

Abhishek Jain

CA Abhishek Jain
Partner
M.No 0535564



For and on behalf of the Board of Directors
Onmouseclick.com Private Limited



Amit Pal
Director
(DIN 08634098)

Place : Delhi
Date : 28 July 2020

Place : Delhi
Date : 28 July 2020