

99 JOBS PRIVATE LIMITED

CIN: U74110PN2013PTC147677

Regd. Office: Fl. No. A-7, S. No. 264/2, Shruti Co-op Housing Society, Nr.

Sagar Hotel Pune Pune MH 411045 IN

Email ID: raviraj@wagonslearning.com**DIRECTORS' REPORT**

To,
The Members of
99 JOBS PRIVATE LIMITED

Your Directors have pleasure in presenting the 9th Annual Report and audited financial statement of your company for the year ended 31st March 2022.

1. FINANCIAL SUMMARY:

Particulars	Amount in INR	
	For the year ended 31.03.2022	For the year ended 31.03.2021
Total Revenue	500,000	965,555.27
Depreciation and amortization expenses	8,713	14,772
Expenses	4,73,355	6,72,827
Profit/(Loss) before tax	17,932	2,77,955
Tax Expense:-		
a. Current Tax	-	-
b. Deferred Tax	854	2204
c. Short Provision for tax in respect of earlier year	-	-
Profit/ (Loss) for the year	17,078	2,75,751
Transfer to surplus	17,078	2,75,751

2. STATE OF COMPANY'S AFFAIRS:

Turnover of the company for the year under review has decreased as compared to the previous financial year and as a result of which profits of the company are impacted. However, company is making efforts to increase its turnover. Considering the present state of affairs of the company along with

the overall industrial scenario, the directors expect positive correction in the business of the company.

3. APPROPRIATIONS:

A. Transfer to reserves –

During the financial year under review, the Company was not required to transfer any amount to any reserves and the company has transferred the entire profit to its surplus account.

B. Dividend –

With a view to conserve the resources, the Board of Directors do not recommend any dividend for the financial year under review.

4. DIRECTORS:

During the year under review, the Board of Directors met two (2) times on 28/08/2021; 30/11/2021. The names of Directors and their attendance record during the financial year under review are noted below:

Name of Director	No. of Board meetings held	No. of Board meetings attended
Mr. Raviraj Koggu Poojary –Director	2	2
Mrs. Pradnya Raviraj Poojary–Director	2	2

5. DIRECTORS' RESPONSIBILITY STATEMENT:

According to the Section 134 (3) (c) and (5) of the Companies Act 2013, Directors' confirm that:

- (i) in the preparation of the annual accounts, the applicable accounting standards have been followed;
- (ii) 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 at 31st March 2022 and of the profits of the company for the year ended 31st March 2022;

- (iii) 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;
- (iv) the directors have prepared the annual accounts on a going concern basis.
- (v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

6. 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 -

During the financial year under review, there was no instance of fraud required to be reported to Central Government or Board of Directors, as the case may be, by any of the auditor of the Company in terms of Section 143(12) of the Companies Act, 2013.

7. A STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149 :

- (a) The provisions of Section 149(1) relating to appointment of Independent Directors are not applicable to the Company.
- (b) The provisions of Section 149(10) relating to disclosure of appointment of Independent Directors are also not applicable to the Company.

8. OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR" : NA

9. EXPLANATIONS OR COMMENTS ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE—

- (i) by the auditor in his report; - NA
- (ii) by the company secretary in practice in his secretarial audit report:
NA

10. DISCLOSURE, AS TO WHETHER MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013 : NA

11. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR : NA

12. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF : NA

13. AUDITORS:

M/s. Prashant Ghavate & Associates, Chartered Accountants, Statutory Auditors of the Company, hold office until the conclusion of the Annual General Meeting to be held for financial year 2023-24.

14. DIRECTORS' EXPLANATION TO AUDITORS' REMARK IN AUDIT REPORT:

There are no qualifications, reservations or adverse remarks or disclaimer made by the Auditor in his report & hence no explanation is required from the Board.

15. DEPOSITS:

The company has not accepted any deposits or is not having any unpaid or unclaimed deposits at the end of the year or has not defaulted in repayment of deposits within the meaning of provisions of Chapter V of the Companies Act, 2013 and rules relating thereto.

16. ADDITIONAL INFORMATION AS PER COMPANIES ACT 2013

(a) Change in nature of business-

The company has passed special resolution dated 18th February, 2021 for amendment in object clause of the company and the Memorandum of Association of the Company was altered by inserting the following new clause III (A) (1), (2) and (3) and the other clauses were renumbered in the form and manner as per the Companies Act, 2013.

(b) The company do not have subsidiaries, joint ventures or associate companies, hence no details are required to be given as per Rule 8 (5) (iv) of Companies (Accounts) Rules, 2014.

(c) Details of payment of commission from subsidiaries in terms of Section 197(14) of the Companies Act, 2013 -

As the Company does not have any subsidiary and hence this point is not applicable.

(d) There are no material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

(e) Adequacy of internal financial controls-

The Company has adequate internal control systems commensurate with the size of its operations.

(f) Copy of the annual return and its web-link -

The Company does not have a dedicated website

(g) Particulars of loan, guarantee or investments under section 186 -

No such incidence during the year under review.

(h) Related Party Transactions -

[There were no contracts or arrangements with related parties as referred under Section 188 (1), therefore no particulars are required to be given as per Section 134 (3) (h) read with Rule 8 (2) of Companies (Accounts) Rules, 2014.]

(i) There are no material changes and commitments which will affect the financial position of the company.

(j) Conservation of energy, technology, absorption, foreign exchange earnings and outgo -

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

Conservation of energy

(i)	the steps taken or impact on conservation of energy	NIL
(ii)	the steps taken by the company for utilizing alternate sources of energy	NIL
(iii)	the capital investment on energy conservation equipment's	NIL

Technology absorption

The company has not imported any foreign technology in the year under review the same is not applicable.

The expenditure incurred on Research and Development: The company has not undertaken any major activity in research and development. Ongoing efforts towards improving the efficiency are continued.

Foreign exchange earnings and Outgo -

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

(k) Risk management policy -

The Directors do not foresee any threat to its existence at present; hence there was no need to develop such policy.

(l) The company's net worth and turnover are below the prescribed limits as mentioned under Section 135 of the Companies Act, 2013; the provisions of Corporate Social Responsibility and Constitution of Corporate Social Responsibility Committee are not applicable.

(m) The company has not borrowed money from banks and public financial institutions in excess of fifty crore rupees therefore the provisions of sub-section (9) & (10) of Section 177 of The Companies Act, 2013 read with Rule 7 of Companies (Meeting of Board and its Powers) Rules, 2014 relating to establishment of Vigil Mechanism are not applicable.

(n) Particulars of employees -

[The details of the employees who were employed for part of the / full year and who are covered under the provisions of Section 134 of Companies Act, 2013, read with Rule 5 (2) of Companies (Appointment and

Remuneration of Managerial Personnel) Rules, 2014 are not given as none of the employees of the company fall out of said limits.]

(o) Disclosure under Sexual Harassment of Woman At Workplace (Prevention, Prohibition And Redressal) Act, 2013 –

In terms of section 22 of the Act, read with Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, there is nothing to report under this head.

(p) Detailed reasons for revision of financial statements and report of the Board in terms of Section 131(1) of the Companies Act, 2013 –

The Company was not required to revise its financial statements or report of the Board during the financial year under review and hence this point is not applicable.

(q) Details of Sweat equity shares in terms of Rule 8(13) of the Companies (Share Capital and Debentures) Rules, 2014 –

During the financial year under review, the Company has not issued any sweat equity shares and hence this point is not applicable.

(r) Details of equity shares with differential voting rights in terms of Rule 4(4) of the Companies (Share Capital and Debentures) Rules, 2014 –

During the financial year under review, the Company has not issued equity shares with differential voting rights as to dividend, voting or otherwise and hence this point is not applicable.

(s) Details of Employees Stock Option Plans (ESOPs) in terms of Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 –

The Company has not issued any ESOPs and hence this point is not applicable.

(t) Disclosures pertaining to compliance with Secretarial Standards –

During the financial year under review, the Company has complied with applicable Secretarial Standards to the extent possible.

17. APPRECIATION:

The Directors wish to place on records their appreciation to all the stakeholders for their continued co-operation and support. The Board of Directors also takes the opportunity to acknowledge the dedicated efforts of consultants and all others that have helped the management to run the operations of the company.

**FOR & ON BEHALF OF BOARD OF DIRECTORS
99 JOBS PRIVATE LIMITED**

(formerly known as Dhanox Foods Private Limited)

99 JOBS PVT. LTD.


Director

Raviraj Koggu Poojary

Director

DIN: 03424360

99 JOBS PVT. LTD.


Director

Pradnya Raviraj Poojary

Director

DIN: 06583932

Date: 09/09/2022

Place: Pune

(Currency : ₹ in Thousand)

	Note Reference	As at 31 March 2022	As at 31 March 2021
INCOME			
Income from operations			
Sales	13	500	966
Other income	14		
Total Income (I)		500	966
EXPENSES			
Purchases	15		
Change in Inventories	16		
Employee benefits expense	17	60	513
Depreciation and amortization expense	8	9	15
Other expenses	18	413	160
Total expenses (II)		482	688
Profit/Loss before exceptional and extraordinary items and tax (I-II)		18	278
Less: Pre Operative Expenses			
Profit/Loss before extraordinary items and tax		18	278
Add/Less: Extraordinary items			
Profit/Loss before prior period adjustments and tax		18	278
Less: Prior period adjustments			
Profit/loss before tax		18	278
Less: Tax expense			
Current tax			
Deferred tax		1	2
(Excess) / short provision for tax in prior periods		1	2
Profit/(loss) for the year		17	276
Earnings per equity share: (nominal value of share : Rs. 10/- each;)		1.71	27.58

The accompanying notes form an integral part of the financial statements

1-28

As per our report of even date

For and on behalf of

PRASHANT GHAVATE & ASSOCIATES

Chartered Accountants

FOR 99 JOBS PRIVATE LIMITED

PRASHANT GHAVATE

M.NO. 144865

UDIN:

Place: Pune

Date: 09/09/2022



Ravira Poojary
Ravira Poojary
Director
DIN : 03424360

Pradnya Poojary
Pradnya Poojary
Director
DIN : 06583932

(Currency : ₹ in Thousand)

	Note Reference	As at 31 March 2022	As at 31 March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	100	100
Reserves and surplus	3	-5209	-5226
		<u>-5109</u>	<u>-5126</u>
Non current liabilities			
Long term provisions/Loan	4	6051	5518
		<u>6051</u>	<u>5518</u>
Current liabilities			
Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		5	
Other current liabilities	6	170	177
Short term borrowings	7		
Current Maturities of Long Term Borrowings			
		<u>175</u>	<u>177</u>
Total		<u>1117</u>	<u>570</u>
ASSETS			
Non current assets			
Property, Plant and Equipment	8	23	32
Intangible Assets			
Capital Work in Progress			
Intangible Assets under Development			
		<u>23</u>	<u>32</u>
Deferred Tax Asset			1
Current assets			
Inventories	9		
Trade receivables	10	830	240
Cash and cash equivalents	11	59	166
Short term loans and advances	12	205	131
		<u>1093</u>	<u>537</u>
Total		<u>1117</u>	<u>570</u>
The accompanying notes form an integral part of the financial statements	1-28		

As per our report of even date

For and on behalf of
PRASHANT GHAVATE & ASSOCIATES
Chartered Accountants

FOR 99 JOBS PRIVATE LIMITED



PRASHANT GHAVATE
M.NO. 144865
UDIN:
Place: Pune
Date: 09/09/2022


Raviraj Poojary
Director
DIN : 03424360


Pradnya Poojary
Director
DIN: 06583932

I. Summary of significant accounting policies

Background

99 JOBS PRIVATE LIMITED ("the Company") domiciled in India and incorporated under the Companies Act, 2013. The Company is engaged primarily in the business of design, assembly and integration, testing, marketing sales and servicing of Plasma based process systems for research and industry.

1. Basis of preparation of financial statements

- Basis of accounting:

The financial statements are prepared under historical cost convention on an accrual basis of accounting to comply in all material respects with mandatory accounting standards as notified by the Companies (Accounting Standards) Rules, 2006 (as amended) issued by the Central Government, in consultation with National Advisory Committee on Accounting Standards ("NACAS") read with rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 1956 to the extent applicable and Companies Act, 2013 to the extent notified and applicable to the Company.

- Classification under Companies Act, 2013:

The Company is a Small and Medium Sized Company (SMC) as defined in the General instructions in respect of accounting standards as notified by the Companies (Accounting Standards) Rules, 2006 (as amended) (which continue to be applicable under Section 133 of the Companies Act, 2013 in terms of General Circular 15/2013 dated 13 September 2013 issued by the Ministry of Corporate Affairs). Accordingly, the Company has complied with the accounting standards as applicable to Small and Medium Sized Company.

- Classification of assets and liabilities:

All assets and liabilities have been classified and disclosed as current or non-current as per Companies normal operating cycle and other criteria's set out in the schedule III of Companies Act, 2013. Since the Company is a service company, the Company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

II. Use of estimates

Estimates and assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date.

III. The Company has incurred profit of Rs 17932/- during the year as at 31 March 2022. The Company's ability to continue as a going concern depends upon its ability to raise additional funds. The Company relies on its shareholders for continuing financial and operational support.

Management is confident that the Company will be able to operate as a going concern and meet its liability as they fall due for payment based on its future business plans and continued support being received from its shareholders. Accordingly, the financial statements have been prepared on going concern basis and do not include any adjustments relating to the recoverability and classification of carrying amount of assets or to the amounts and classification of liabilities that may be necessary if the entity is unable to continue as a going concern.

IV. Fixed assets and depreciation

Fixed assets are stated at historical cost less accumulated depreciation less impairment loss. Depreciation is charged on written down value method over estimated useful life of the fixed assets. Useful life of assets are determined by the management by internal technical assessments except in case where such assessment suggests a life significantly different from those prescribed by Schedule II - Part 'C', where the useful life is as assessed and certified by a technical expert.

Nature of asset	Useful life as per Schedule II
End user devices (desktops, laptops, etc)	- 3 years
Office equipments	- 5 years
Furniture and fixtures	- 10 years
Plant and machinery	- 8 years

Depreciation has been calculated as per the useful life defined above.

Depreciation on additions during the year has been charged on pro-rata basis.

Depreciation on assets sold, discarded or demolished during the year is being provided at their rates upto the month in which such assets are sold, discarded or demolished.

v. Intangible assets

Intangible assets are stated at cost of acquisition including any cost attributable for bringing the same to its working condition, less amortisation over estimated useful life. Intangible assets are amortised over useful economic lives, as estimated by management, on a straight line method (SLM), commencing from the date the asset is available to the company for its use. Management estimate of useful life for softwares is 3 years.

vi. Impairment of assets

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor.

vii. Revenue recognition

Revenues from sales of trial production are recognized as sales and the invoice has been raised for the same. Closing Stock for the year has been certified by the Management.

viii. Foreign currency transactions

There is no foreign currency transaction made by the company.

ix. Operating lease

Lease arrangements where risks and rewards incidental to ownership of an asset substantially vests with lessor are classified as operating lease. Rental expenses on assets obtained under operating lease arrangements are recognized in the statement of profit and loss on accrual basis as per the specified agreement with the lessor.

xi. Earnings per share

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

xii. Taxes on income

(a) Current tax

Current Tax on income for the current period is determined on the basis of the taxable income and tax credits computed for the year in accordance with the provisions of the Income Tax Act, 1961, and based on expected outcome of assessment / appeals.

(b) Deferred tax

Deferred tax is recognised on timing differences between the accounting income and the taxable income for the year, and quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date. The deferred tax in respect of timing differences, which originate during the tax holiday period and also reverse during the tax holiday period, has not been recognised.

Deferred tax assets are recognised and carried forward to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

(c) Minimum alternative tax (MAT)

MAT credit entitlement is recognised as an asset to the extent there is reasonable certainty that sufficient future taxable income will be available against which such MAT credit entitlement can be realised.

xiii. Provisions

a) Provisions are recognized when the Company recognizes that it has a present obligation as a result of past events. It is more likely than not that an outflow of resources will be required to settle the obligation and the amount can be reasonably estimated.

b) Disclosures for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

c) Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

d) Contingent assets are not recognized in the financial statements.

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
2. Share capital		
Authorised		
10,000 equity shares of Rs.10/- each	100	100
Issued, subscribed and paid-up		
10,000 equity shares of Rs.10/- each fully paid-up	100	100
Total	100	100

a. Reconciliation of number of shares outstanding at the beginning and at the end of the reporting year /period

	31 March 2022		31 March 2021	
Equity shares	Nos.	Amount	Nos.	Amount
Shares outstanding at the beginning of the year				
Add: Issued during the year for cash	10,000	1,00,000	10,000	1,00,000
Less: Bought back/redemmed during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

b. Terms, rights and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rupees 100/- per share. Each equity share has voting right, dividend right and right on liquidation of the company. Each equity shareholder is entitled to vote and the voting rights are one vote per share held by the shareholder except upon voting by "Show of hands" where one shareholder is entitled to one vote.

Each equity shareholder is entitled to receive dividend at the rate declared by the general meeting. In the event of the liquidation of the company the equity shareholders will be entitled to receive the remaining assets of the company if any, after all distribution of all preferential amounts, in the proportion of their shareholding in the company.

c. Details of shareholders' holding more than 5% of the share capital

	31 March 2022		31 March 2021	
Equity shares	Nos.	% of holding	Nos.	% of holding
Mr. Raviraj Poojary	6,670	66.70%	6,670	66.70%
Mrs. Pradiya Poojary	3,330	33.30%	3,330	33.30%
Issued, subscribed and fully paid-up				

d. There are no shares reserved for issue under options or contracts/commitments for the sale of shares/ disinvestment as at 31 March 2022.

e. The Company has neither allotted any shares as fully paid up pursuant to contracts without payments being received in cash or by way of bonus shares nor bought back any shares for last five years.

f. The Company does not have any securities convertible into equity or preference shares as at and 31 March 2022.

g. Details of promoter's holding of share capital

	31 March 2022			31 March 2021		
Particulars	Nos.	% of holding	% change	Nos.	% of holding	% change
Equity Shares held by -						
Mr. Raviraj Poojary	6,670	67%	0.00%	6,670	67%	0.00%
Mrs. Pradiya Poojary	3,330	33%	0.00%	3,330	33%	0.00%

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
3 Reserves and surplus		
Securities Premium Account		
Opening balance		
Additions during the year:		
Received during the year		
Total additions		
Closing balance		
(Deficit) in statement of profit and loss		
Opening balance	-5226	-5501
Add: Net profit/(net loss) for the current year as per the statement of profit and loss	17	276
Total additions	-5209	-5226
(Deficit) in the statement of profit and loss	-5209	-5226
Total	-5209	-5226

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
4 Long term provisions		
Unsecured Loan	6051	5518
	<u>6051</u>	<u>5518</u>

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at	As at
	31 March 2022	31 March 2021

5 Trade payables

Sundry Creditors - Others

- Total outstanding dues of micro enterprises and small enterprises

- Total outstanding dues of Creditors other than micro enterprises and small enterprises

5

Total

5

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
6 Other current liabilities		
Other payables:		
- Statutory dues		
- Salary and Wages	64	59
- Professional Tax payable		
- Provision for expense	82	118
- TDS payable		
- GST payable	24	
Total	170	177

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
7 Short term borrowings		
Unsecured Loan	-	-
Total	-	-

99 JOBS PRIVATE LIMITED
Notes forming part of the financial statements

8. Fixed assets

Schedule : 8 Fixed Asset

Sr. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost As On 01.04.2021	Additions During The Year	Deduction During The Year	Total Cost 31.03.2022	Accumulated Depreciation up To 01.04.2020	Depreciation for The Year	Deduction during the year	Depreciation Up To 31.03.2022	W.D.V. As On 31.03.2022	W.D.V. As On 31.03.2021
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	<u>Tangible Assets</u>										
1	Fleet and Machinery	30,207	-	-	30,207	23,385	1,253	-	24,538	5,669	6,822
	Computer	28,999	-	-	28,999	25,648	1,901	-	27,549	1,450	3,351
	Furniture	16,100	-	-	16,100	7,446	2,241	-	9,687	6,413	8,654
	Office equipments	23,900	-	-	23,900	11,087	3,318	-	14,405	9,495	12,813
	SUB TOTAL (A)	99,206	-	-	99,206	67,666	8,713	-	76,179	23,027	31,740

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at	As at
	31 March 2022	31 March 2021

9 Inventories

Stock in Trade

- Stock

Total	-	-

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
10 Trade receivables		
Unsecured, considered good		
Outstanding for a period exceeding six months from the date they are due for payment		
(i) Undisputed Trade receivables – considered good		
(ii) Undisputed Trade Receivables – considered doubtful		
(iii) Disputed Trade Receivables considered good		
(iv) Disputed Trade Receivables considered doubtful		
Others	830	240
	<u>830</u>	<u>240</u>
Total	<u>830</u>	<u>240</u>

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at	As at
	31 March 2022	31 March 2021
11 Cash and cash equivalents		
Balances with banks :		
- in current accounts	55	163
- in fixed deposits		
Cash on hand	4	4
Total	59	166

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
12. Short term loans and advances		
Loans and advances to related parties		
Unsecured, considered good		
Other loans and advances		
Advances recoverable in cash or in kind or for value to be received		
Unsecured, considered good		
Advance to Creditors	75	
GST Credit		
TDS		
PF Contribution		
Balance with Tax Authority	130	130
	<u>205</u>	<u>131</u>
Total	<u>205</u>	<u>131</u>

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

	(Currency : ₹ In Thousand)	
	As at	As at
	31 March 2022	31 March 2021
13 Revenue from operations		
Sales	500	966
Total	500	966

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
14 Other income		
Misc Income	-	-
Total	-	-

99 JOBS PRIVATE LIMITED

Notes forming part of the financial statements

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
15 Purchases		
Purchase of raw material		
Total		
16 Changes in inventory		
Opening Stock		
Closing Stock		
Total		
17 Employee benefits expense		
Salary	60	513
Total	60	513

	(Currency : ₹ in Thousand)	
	As at 31 March 2022	As at 31 March 2021
18 Other expenses		
Audit Fees	29	30
Bank Charges		
Business Promotion		37
Consultancy Expense		
Coaching and Training	367	
Electricity Expense		
Bad Debts		1
GST Interest / Fees		
Late Fee		3
Miscellaneous Expenses		
Office expenses	17	21
Office Rent		
Repairs & Maintenance		2
Printing and Stationery		
Telephone and Internet		4
Professional Fees		62
Staff Welfare		
Total	413	160

(Currency : ₹ in Thousand)

	As at 31 March 2022	As at 31 March 2021
19 Payments to the auditors (net of service tax)		
Statutory audit fees	29	30
Tax audit fees		
	29	30

20 Related party disclosures**i Names of related parties and description of relationship****a. Holding company**

Not Applicable

b. Key management personnel

Raviraj Poojary - Director

Pradnya Poojary - Director

No transactions with the related parties.

21 Earnings per share (EPS)

The calculation of the basic EPS is based on the following data:

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Profit/(loss) for the year	17,078	2,75,752
Weighted average number of equity shares	10,000	10,000
Basic earnings per share (face value of Rs. 10 each)	1.71	27.58

22 The balances of trade receivables and trade payable are subject to confirmation and reconciliation, if any.

23 Other current and non current assets, short and long term loans and advances:

In the opinion of the management, the other current and non current assets, short and long term loans and advances are stated at the values realisable in the ordinary course of business. All significant transactions have been properly authorized and on adoption of accounts they are confirmed and approved by the board of directors.

24 Previous year figures have been regrouped, recast / rearranged wherever necessary in order to confirm to the current year's presentation.

25 Additional regulatory information required by Schedule III**(i) Charges or satisfaction of charges**

There are no charges which are yet to be registered with Registrar of Companies beyond the statutory period.

(ii) Loans and advances in the nature of loans to promoters, Directors, KMPs and related parties

The Company has not granted any loan / advance in the nature of loan to promoters, directors, KMPs and related parties.

(iii) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(iv) Wilful defaulter

The Company is not declared wilful defaulter by any bank or financial institution or government or any government authority.

(v) Relationship with struck off companies

The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(vi) Utilisation of borrowed funds and share premium

(A) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons or entities, including foreign entities ("Intermediaries") with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the

(B) The Company has not received any fund from any persons or entities, including foreign entities ("Funding Party") with the understanding (whether recorded in writing or otherwise)

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(vii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(viii) Details of Crypto currency vs Virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year ended March 31, 2022. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

26 Corporate Social Responsibility Expenditure:

The provisions of section 135 of Companies Act 2013 is not applicable to the company.

27 Key Financial Ratios

Particulars	<u>Numerator</u> <u>Denominator</u>	FY 21-22
a) Current Ratio *	<u>Current Assets</u> Current liabilities	6.27
b) Return on Equity Ratio (in %)	<u>Net profit after tax</u> Average Net worth	0.00
c) Trade Receivables turnover ratio	<u>Net Credit Sales</u> Average trade receivable	0.94
d) Trade payables turnover ratio	<u>Total credit purchases</u> Average trade payable	N.A.
h) Net capital turnover ratio (in times)	<u>Net annual sales</u> Net working capital	0.54
i) Net profit ratio (in %)	<u>Net profit after tax</u> Sales/turnover	3.59%
j) Return on capital employed (in %)	<u>EBIT</u> Capital employed	-0.35%
k) Return on investment (in %)	<u>Net income from investment</u> Average investment	0.00%

FY 20-21	% Variance	Reason for variance greater than 25%
3.03	107.13%	Due increase in current assets
-5.24%	-93.63%	No Profit in current year
1.91	-51.08%	Due increase in current assets
N.A.	0.00%	
2.69	-79.76%	Due increase in current assets.
28.79%	-87.54%	Due to change is Sales
-5.42%	-93.53%	Down is on account of no profit in current year
0.00%	0.00%	

28 Other notes as required by Schedule III of the Act are either nil or not applicable, hence not disclosed.

As per our report of even date
For and on behalf of
PRASHANT GHAVATE & ASSOCIATES
Chartered Accountants

PRASHANT GHAVATE
M.NO. 144865
UDIN:
Place: Pune
Date: 09/09/2022



FOR 99 JOBS PRIVATE LIMITED


Pradnya Poojary
Director
DIN : 03424350


Pradnya Poojary
Director
DIN: 06583932

Prashant Ghavate & Associates

Chartered Accountants

Office No. 403, Block II, Lloyds Chamber, Near Coconut Grove Hotel, Ambedkar Road, Pune - 411004.

INDEPENDENT AUDITORS' REPORT

To

The Members of

99 JOBS PRIVATE LIMITED

Report on Standalone Financial Statements

We have audited the accompanying standalone financial statements of **99 JOBS PRIVATE LIMITED PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information (herein after referred to as "standalone financial statements").

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER

The company's net worth is negative and the company has also taken unsecured loans from its directors. As per the management the company is still a going concern entity because it is in process of identifying new plans to improve the performance of the company.

Instead of the above factors there is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.

Information other than the Financial Statements and Auditors' Report thereon



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The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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 required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE 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 standalone 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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.

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



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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. Those Board of Directors are also responsible for overseeing the company's financial reporting process

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 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 accounting policies used and the reasonableness of the accounting estimates made by Company's directors, as well as evaluating the overall presentation of the financial statements.



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

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 March 31, 2022, and its profit and its cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the company is exempt from getting an audit opinion on the Order.
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 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 Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014;
 - e. On the basis of the written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act; and
 - f. with respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.



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g. With respect to 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 explanations given to us:

- i. The Company has disclosed the impact of any pending litigations on its financial position in its financial statements as referred to in Note to the financial statements;
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, and as required on long-term contracts including derivative contracts as referred to in Note to the financial statements.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

- i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



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- iii. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**FOR PRASHANT GHAVATE & ASSOCIATES
CHARTERED ACCOUNTANTS**



CA. Prashant Ghavate
Proprietor
Membership No.: 144865
Firm's Registration No.: 137807W

PLACE: PUNE
DATE: 09/09/2022
UDIN: 22144865BCJWFX7175

99 JOBS PRIVATE LIMITED

CIN: U74110PN2013PTC147677

Regd. Office: Fl. No. A-7, S. No. 264/2, Shruti Co-op Housing Society, Nr.

Sagar Hotel Pune Pune MH 411045 IN

Email ID: raviraj@wagonslearning.com**DIRECTORS' REPORT**

To,
The Members of
99 JOBS PRIVATE LIMITED

Your Directors have pleasure in presenting the 9th Annual Report and audited financial statement of your company for the year ended 31st March 2022.

1. FINANCIAL SUMMARY:

Particulars	Amount in INR	
	For the year ended 31.03.2022	For the year ended 31.03.2021
Total Revenue	500,000	965,555.27
Depreciation and amortization expenses	8,713	14,772
Expenses	4,73,355	6,72,827
Profit/(Loss) before tax	17,932	2,77,955
Tax Expense:-		
a. Current Tax	-	-
b. Deferred Tax	854	2204
c. Short Provision for tax in respect of earlier year	-	-
Profit/ (Loss) for the year	17,078	2,75,751
Transfer to surplus	17,078	2,75,751

2. STATE OF COMPANY'S AFFAIRS:

Turnover of the company for the year under review has decreased as compared to the previous financial year and as a result of which profits of the company are impacted. However, company is making efforts to increase its turnover. Considering the present state of affairs of the company along with

the overall industrial scenario, the directors expect positive correction in the business of the company.

3. APPROPRIATIONS:

A. Transfer to reserves –

During the financial year under review, the Company was not required to transfer any amount to any reserves and the company has transferred the entire profit to its surplus account.

B. Dividend –

With a view to conserve the resources, the Board of Directors do not recommend any dividend for the financial year under review.

4. DIRECTORS:

During the year under review, the Board of Directors met two (2) times on 28/08/2021; 30/11/2021. The names of Directors and their attendance record during the financial year under review are noted below:

Name of Director	No. of Board meetings held	No. of Board meetings attended
Mr. Raviraj Koggu Poojary –Director	2	2
Mrs. Pradnya Raviraj Poojary–Director	2	2

5. DIRECTORS' RESPONSIBILITY STATEMENT:

According to the Section 134 (3) (c) and (5) of the Companies Act 2013, Directors' confirm that:

- (i) in the preparation of the annual accounts, the applicable accounting standards have been followed;
- (ii) 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 at 31st March 2022 and of the profits of the company for the year ended 31st March 2022;

- (iii) 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;
- (iv) the directors have prepared the annual accounts on a going concern basis.
- (v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

6. 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 -

During the financial year under review, there was no instance of fraud required to be reported to Central Government or Board of Directors, as the case may be, by any of the auditor of the Company in terms of Section 143(12) of the Companies Act, 2013.

7. A STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149 :

- (a) The provisions of Section 149(1) relating to appointment of Independent Directors are not applicable to the Company.
- (b) The provisions of Section 149(10) relating to disclosure of appointment of Independent Directors are also not applicable to the Company.

8. OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR" : NA

9. EXPLANATIONS OR COMMENTS ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE—

- (i) by the auditor in his report; - NA
- (ii) by the company secretary in practice in his secretarial audit report: NA

10. DISCLOSURE, AS TO WHETHER MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013 : NA

11. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR : NA

12. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF :
NA

13. AUDITORS:

M/s. Prashant Ghavate & Associates, Chartered Accountants, Statutory Auditors of the Company, hold office until the conclusion of the Annual General Meeting to be held for financial year 2023-24.

14. DIRECTORS' EXPLANATION TO AUDITORS' REMARK IN AUDIT REPORT:

There are no qualifications, reservations or adverse remarks or disclaimer made by the Auditor in his report & hence no explanation is required from the Board.

15. DEPOSITS:

The company has not accepted any deposits or is not having any unpaid or unclaimed deposits at the end of the year or has not defaulted in repayment of deposits within the meaning of provisions of Chapter V of the Companies Act, 2013 and rules relating thereto.

16. ADDITIONAL INFORMATION AS PER COMPANIES ACT 2013

(a) Change in nature of business-

The company has passed special resolution dated 18th February, 2021 for amendment in object clause of the company and the Memorandum of Association of the Company was altered by inserting the following new clause III (A) (1), (2) and (3) and the other clauses were renumbered in the form and manner as per the Companies Act, 2013.

(b) The company do not have subsidiaries, joint ventures or associate companies, hence no details are required to be given as per Rule 8 (5) (iv) of Companies (Accounts) Rules, 2014.

(c) Details of payment of commission from subsidiaries in terms of Section 197(14) of the Companies Act, 2013 -

As the Company does not have any subsidiary and hence this point is not applicable.

(d) There are no material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

(e) Adequacy of internal financial controls-

The Company has adequate internal control systems commensurate with the size of its operations.

(f) Copy of the annual return and its web-link -

The Company does not have a dedicated website

(g) Particulars of loan, guarantee or investments under section 186 -

No such incidence during the year under review.

(h) Related Party Transactions -

[There were no contracts or arrangements with related parties as referred under Section 188 (1), therefore no particulars are required to be given as per Section 134 (3) (h) read with Rule 8 (2) of Companies (Accounts) Rules, 2014.]

(i) There are no material changes and commitments which will affect the financial position of the company.

(j) Conservation of energy, technology, absorption, foreign exchange earnings and outgo -

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

Conservation of energy

(i)	the steps taken or impact on conservation of energy	NIL
(ii)	the steps taken by the company for utilizing alternate sources of energy	NIL
(iii)	the capital investment on energy conservation equipment's	NIL

Technology absorption

The company has not imported any foreign technology in the year under review the same is not applicable.

The expenditure incurred on Research and Development: The company has not undertaken any major activity in research and development. Ongoing efforts towards improving the efficiency are continued.

Foreign exchange earnings and Outgo -

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

(k) Risk management policy -

The Directors do not foresee any threat to its existence at present; hence there was no need to develop such policy.

(l) The company's net worth and turnover are below the prescribed limits as mentioned under Section 135 of the Companies Act, 2013; the provisions of Corporate Social Responsibility and Constitution of Corporate Social Responsibility Committee are not applicable.

(m) The company has not borrowed money from banks and public financial institutions in excess of fifty crore rupees therefore the provisions of sub-section (9) & (10) of Section 177 of The Companies Act, 2013 read with Rule 7 of Companies (Meeting of Board and its Powers) Rules, 2014 relating to establishment of Vigil Mechanism are not applicable.

(n) Particulars of employees -

[The details of the employees who were employed for part of the / full year and who are covered under the provisions of Section 134 of Companies Act, 2013, read with Rule 5 (2) of Companies (Appointment and

Remuneration of Managerial Personnel) Rules, 2014 are not given as none of the employees of the company fall out of said limits.]

(o) Disclosure under Sexual Harassment of Woman At Workplace (Prevention, Prohibition And Redressal) Act, 2013 –

In terms of section 22 of the Act, read with Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, there is nothing to report under this head.

(p) Detailed reasons for revision of financial statements and report of the Board in terms of Section 131(1) of the Companies Act, 2013 –

The Company was not required to revise its financial statements or report of the Board during the financial year under review and hence this point is not applicable.

(q) Details of Sweat equity shares in terms of Rule 8(13) of the Companies (Share Capital and Debentures) Rules, 2014 –

During the financial year under review, the Company has not issued any sweat equity shares and hence this point is not applicable.

(r) Details of equity shares with differential voting rights in terms of Rule 4(4) of the Companies (Share Capital and Debentures) Rules, 2014 –

During the financial year under review, the Company has not issued equity shares with differential voting rights as to dividend, voting or otherwise and hence this point is not applicable.

(s) Details of Employees Stock Option Plans (ESOPs) in terms of Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 –

The Company has not issued any ESOPs and hence this point is not applicable.

(t) Disclosures pertaining to compliance with Secretarial Standards –

During the financial year under review, the Company has complied with applicable Secretarial Standards to the extent possible.

17. APPRECIATION:

The Directors wish to place on records their appreciation to all the stakeholders for their continued co-operation and support. The Board of Directors also takes the opportunity to acknowledge the dedicated efforts of consultants and all others that have helped the management to run the operations of the company.

**FOR & ON BEHALF OF BOARD OF DIRECTORS
99 JOBS PRIVATE LIMITED**

(formerly known as Dhanox Foods Private Limited)

99 JOBS PVT. LTD.


Director

Raviraj Koggu Poojary

Director

DIN: 03424360

99 JOBS PVT. LTD.


Director

Pradnya Raviraj Poojary

Director

DIN: 06583932

Date: 09/09/2022

Place: Pune