# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited consequent upon its name change and conversion as well as Merger of DHSL Textiles (India) Limited)
Reg. Off.: Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W), Mumbai City, Mumbai, Maharashtra -400062
Email Id: deepakbhojak15@gmail.com, CIN: U72300MH2007PTC35903
Contact No. 9643924382

# NOTICE

Notice is hereby given that the Annual General Meeting of **LEGEND INFOWAYS (INDIA) LIMITED** will be held on **Monday, 30th September, 2024 at 01:00 P.M.** at Corporate Office at 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060to transact the following business:

**ORDINARY BUSINESS:-**

1. **Approval of Financial Results, Director's Report & Auditor's Report:**

To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

"**Resolved That** the audited financial statement of the company, statement of Profit & Loss of company and cash flow statement as at 31st March 2024 together with the Report of Director's and Auditor's there on presented to the meeting, be and the same are hereby, approved and adopted".

2. **Appointment of Statutory Auditor Due to Casual Vacancy**

"**Resolved That** pursuant to the provisions of Section 139(8) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (The Rules), including any statutory modification(s) thereof for the time being in force and pursuant to recommendation made by the Board of Directors, M/S. GSA & ASSOCIATES LLP Chartered Accountant, (FRN:000257N/N500339), be and is hereby appointed as statutory auditor of the company for the financial year 2024-2025, to fill casual vacancy caused by resignation of M/s Subodh K & Associates, Chartered Accountants (FRN -003973C).

"**Resolved Further That** M/S. GSA & ASSOCIATES LLP Chartered Accountant, (FRN:000257N/N500339), be and is hereby appointed as statutory auditor of the company for Three years to hold office from, the conclusion of present Annual General Meeting i.e. 30th day of September, 2024 to the Annual General Meeting of the company for FY 2024-2025 to FY 2028-2029, on such remuneration plus taxes and reimbursement of out of pocket expenses as may be incurred by them in connection with audit of accounts of the Company, as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

"**Resolved Further That** the Board of Directors of the Company be and are hereby authorized to settle any question, difficulty or doubt, that may arise and to do all such acts, deeds and things as may be necessary, proper or expedient for the purpose of giving effect to this Resolution".

## 3. Retire By Rotation as per Section 152 of Companies Act, 2013

To consider and if thought fit, to pass with or without modification, the following resolution as an **ordinary resolution:**

"To appoint a Director in place of Mr. Deepak Kumar Bhojak, having (DIN:- 06933359), Director of the Company who retires by rotation and being eligible offers himself for re-appointment in this regard to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:"

"**Resolved That** Mr. Deepak Kumar Bhojak, having (DIN:- 06933359), Director of the company, retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company.

## SPECIAL BUSINESS:

## 4. Regularization of Appointment of Additional Director Mr. Narender as Director

To consider, and if thought fit, to pass, with or without modification(s), the following Resolution as an ordinary resolution:

"**Resolved That** pursuant to the provisions of Section 152, 161(1) and any other applicable provisions, if any, of the Companies Act, 2013 read with rules and regulation made there under (including any statutory modification(s) or re-enactment(s) thereof for the time being in enforce) Mr. Narender (DIN: 10413009), who was appointed as an Additional Director of the Company by the Board of Directors with effect from 11.07.2024 and whose terms of office expires at the Annual General Meeting ("AGM") to be held on 30th September, 2024, be and is hereby appointed as the Director of the Company.

**By Order of the Board**
**Legend Infoways (India) Limited**
**(Formerly known as Legend Infoways Private Limited)**

Deepak Bhojak

**DEEPAK KUMAR BHOJAK**
**(DIRECTOR)**
**DIN: 06933359**

Geeta Sethi

**GEETA SETHI**
**(MANAGING DIRECTOR)**
**DIN: 10317304**

**Date: 06.09.2024**
**Place: New Delhi**

## NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY OR PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF /HERSELF AND A PROXY NEED NOT BE A MEMBER. PROXIES IN ORDER TO BE EFFECTIVE MUST BE RECEIVED BY THE COMPANY, NOT LESS THAN 48 HOURS, BEFORE THE TIME FOR HOLDING THE MEETING. THE PROXY FORM IS ENCLOSED.**

2. The instrument appointing a proxy shall
   a) Be in writing and
   b) Be signed by the appointer or his attorney duly authorized in writing or if the appointer is a body corporate, be under its seal or be signed by an officer or an attorney duly authorized by it.

3. Members are requested to notify the change of address, if any, to the Share Department of the Company.

4. As a measure of economy, copies of the Annual Report will be distributed at the Annual General Meeting. Members are therefore requested to bring their copies of the Annual Report to the Meeting.

5. As per the Provisions of the Amended Companies Act, 2013 facilities for making nomination is now available to the shareholder of the company in respect of shares held by them.

6. Member are requested to affix their signatures at the space provided for on the attendance sheet annexed to the proxy form and hand over the slip at the entrance to the place of the meeting.

7. Members will not be distributed any gift, Compliment or kind of such nature at the AGM.

8. Relevant documents referred to in the Notice are open for inspection by the members at the Registered Office of the Company on all working days (i.e., except Saturdays, Sundays and Public Holidays) during business hours up to the date of the Meeting. The aforesaid documents will also be available for inspection by members at the Meeting

**Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013**

**ITEM NO. 4 CHANGE IN DESIGNATION OF MR. NARENDER**

The Board of Directors in its meeting held on 11.07.2024 has appointed Mr. Narender (DIN: 10413009) as an Additional Director of the Company under section 161 of the Companies Act, 2013 with effect from 11.07.2024.

Mr. Narender holds office of the Director till the conclusion of this Annual General Meeting. Accordingly, in terms of the requirements of the provisions of Companies Act, 2013 approval of the members of the Company is required for regularization of Mr. Narender holds as Director of the Company. Pursuant to the provisions of Section-152 and other applicable provisions of the Companies Act, 2013, for appointment of Director, the Company requires the approval of members by way of an Ordinary Resolution.

The Board recommends the passing of above resolution as an Ordinary Resolution. None of the Directors/Key Managerial Personnel and their relatives in any way concerned or interested in the said resolution except Mr. Narender.

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Reg. Off.: Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W), Mumbai City, Mumbai, Maharashtra -400062
Email Id: deepakbhojak15@gmail.com, CIN: U72300MH2007PTC35903
Contact No. 9643924382

## DIRECTORS' REPORT

To,

The Members
**LEGEND INFOWAYS (INDIA) LIMITED**

The Board of Directors hereby presents their Director's Report in Annual General Meeting of its Company on the business and operations of the Company and the financial accounts for the year ended 31st March, 2024.

### 1. FINANCIAL SUMMARY HIGHLIGHTS

(IN ₹)

| PARTICULARS | AS ON 31.03.2024 | AS ON 31.03.2023 |
|---|---|---|
| Net Total Income | 11,50,76,864 | 2,30,84,041 |
| Less: Operating and Administration expenses | 23,50,209 | 7,38,322 |
| **Profit/(loss) Before tax** | **11,27,26,655** | **2,23,45,719** |
| Less: Current Taxes | 35,813 | 85,000 |
| Add: Excess Provision of Income Tax | 85,000 | 0 |
| Less: Deferred Tax | 0 | 0 |
| **Profit/(loss) After Tax** | **11,27,75,842** | **2,22,60,719** |

### 2. STATE OF COMPANY AFFAIRS

The Financial Result of the Company shows that it has incurred loss of ₹11,27,75,842/- during the Financial Year 2023-2024. Directors of the company are optimistic about company's business and hopeful of better performance with increased revenue in next year.

### 3. DIVIDEND

During the financial year 2023-2024, the company does not declare any Dividend.

## 4. CHANGE IN NATURE OF BUSINESS

There was no change in the nature of business of company.

## 5. TRANSFER TO RESERVE AND TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

For the Financial year ended 31st March, 2024, the Company had not transfer any sum to Reserves under Section 123 (1) of the Companies Act, 2013.

## 6. HOLDING, SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

During the Financial Year 2023-2024, The Company has Two Associates company i.e. Avail Financial Services Ltd, Carewell Exim Pvt. Ltd, Accordingly, AOC-1 is attached to this Annual Report as separate section under **Annexure-I.**

## 7. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

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

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

## 9. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

## 10. MAINTENANCE OF COST RECORDS BY COMPANY

The provisions of maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 does not apply to company as company is not engaged in manufacturing Industry.

## 11. DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section-134(5) the Board confirms and submits the Directors Responsibility statements:-

(a) In the preparation of the annual accounts, the applicable accounting standards have been followed.

(b) The Director have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as on 31st March, 2024 and Profit & Loss of the Company for the year ended 31st March, 2024.

(c) The Director have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for Safeguarding the assets of the company and preventing and detecting fraud and other irregularities.

(d) The annual accounts are prepared on a Going Concern Basis.

(e) The Directors have devised proper system to ensure compliance with the Provision of all applicable Laws and that such system were adequate and operating effectively.

## 12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

## 13. BOARD OF THE DIRECTORS/KMP

### A. Composition of Board of Directors

| S. NO. | NAME OF DIRECTOR | DESIGNATION | ATTENDENCE IN BOARD MEETING |
|---|---|---|---|
| 1 | Ms. Geeta Sethi | Managing Director | 6 |
| 2 | Mr. Deepak Kumar Bhojak | Director | 6 |
| 3 | Mr. Vivek Sharma | Director | 6 |
| 4 | Ms. Promila Sharma | Director | 6 |

### B. Meeting of Board of Directors

During the financial year Six (6) Board Meetings were held on 16.06.2023, 01.08.2023, 26.09.2023, 05.10.2023, 02.01.2024 and 14-02-2024.

### C. Directors Retiring by Rotation

As per the Section of the Companies Act, 2013, the provisions of rotation by directors are not applicable to the company.

### D. *Cessation/ Appointment of Director*

During the year, Ms. Richa Arora has resigned from the post of Director from dated 26.09.2023 and Mr. Narender has been appointed as Director from 11.07.2024

## E. *Key Managerial Personnel*

As per the section of the Companies Act, 2013, the provisions of appointment of Key managerial personnel is applicable to the company

## F Independent Directors Meeting

During the financial year One (1) Independent Directors Meetings were held on 16.06.2023,

**COMMITTEE MEETINGS**

### (i) AUDIT COMMITTEE:

The Audit Committee comprises three members of the Committee. During the Year four (4) Audit Committee Meetings were convened and held.

**Meetings of the Committee:**

The Committee met Six (6) times on 16.06.2023, 01.08.2023, 26.09.2023, 05.10.2023, 02.01.2024 and 14-02-2024.

The Minutes of the Meetings of the Audit Committee are discussed and taken note by the board of directors. The Statutory Auditor, Internal Auditor and Executive Directors are invited to the meeting as and when required .

**The Composition of the Audit Committee and their attendance at the meeting:**

| Name of Members | Category/Designation | No. of Meetings | |
|---|---|---|---|
| | | Members entitled to attend | Members entitled to attended |
| Ms. Promila Sharma | Chairperson | 6 | 6 |
| Mr. Vivek Sharma | Member | 6 | 6 |
| Mr. Deepak Kumar Bhojak | Member | 6 | 6 |

### (ii) NOMINATION & REMUNERATION COMMITTEE

The Nomination & Remuneration Committee comprises three members. During the Year Two (2) Nomination & Remuneration Committee Meetings were convened and held. The Committee meetings Four (4) time on 16.06.2023, 26.09.2023, 06.11.2023 and 14-02-2024 during the financial year ended March 31, 2024.

The Minutes of the Meetings of the Nomination & Remuneration Committee are discussed and taken note by the board of directors.

**The Composition of the Nomination & Remuneration Committee and their attendance at the meeting:**

| Name of Members | Category/Designation | No. of Meetings | |
|---|---|---|---|
| | | Members entitled to attend | Members entitled to attended |
| Mr. Vivek Sharma | Chairperson | 4 | 4 |
| Ms. Promila Sharma | Member | 4 | 4 |
| Mr. Deepak Kumar Bhojak | Member | 4 | 4 |

### (iii) RISK MANAGEMENT COMMITTEE:

The Risk Management Committee comprises three members. During the Year Two (2) Risk Management Committee Meetings were convened and held.

**Scope of the Committee:**

The Committee constituted to understand and assess various kinds of risks associated with the running of business and suggesting/implementing ways and means for eliminating/minimizing risks to the business of the Company and periodic review of the management control procedures/tools used to mitigate such risks.

**Meetings of the Committee:**

The Committee met Two (2) time 18.08.2023 and 07.12.2023 during the financial year ended March 31, 2024.

The Minutes of the Meetings of the Risk Management Committee are discussed and taken note by the board of directors.

**The Composition of Risk Management Committee and their attendance at the meeting:**

| Name of Members | Category/Designation | No. of Meetings | |
|---|---|---|---|
| | | Members entitled to attend | Members entitled to attended |
| Ms. Promila Sharma | Chairperson | 2 | 2 |
| Mr. Vivek Sharma | Member | 2 | 2 |
| Mr. Deepak Kumar Bhojak | Member | 2 | 2 |

## 14. STATUTORY AUDITORS

M/s. GSA & Associates LLP Chartered Accountant, (FRN: 000257N/N500339), has been appointed in Annual General Meeting held in the financial year 2024 until the conclusion of next 5 consecutive Annual General Meeting.

A certificate from the Auditors has been received to the effect that their ratification, if made, would be within the limits prescribed under Section 141(3) (g) of the Companies Act, 2013 and that they are not disqualified to be ratified as statutory auditors in terms of the provisions of the proviso to section 139(1), Section 141(2) and Section 141(3) of the provisions of the companies Act, 2013 and rules made thereunder..

## 15. AUDITOR'S REPORT

The Auditor's Report is annexed herewith this annual report and contains no reservations or comments.

## 16. CARO

The provisions of CARO are applicable to company and Auditors report is prepared in same manner.

## 17. DETAILS OF SHARE CAPITAL/ ISSUE OF ANY KIND OF SHARES

The Authorized share capital of the company is ₹ 16,70,00,000/- and the paid up capital of the company is ₹ 12,11,48,000/-.

During the year, the resolution plan submitted by the company in the ongoing CIRP of DHSL Textiles (India) Ltd has been approved by the Hon'ble NCLT Delhi dated 17.08.2022. The company has allotted 499800 shares (i.e. ration 10:1) of the transferee company to the shareholders of DHSL Textiles (India) Ltd. Now the company has made application for listing of share at Metropolitan Stock exchange of India.

## 18. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has developed and implemented Corporate Social Responsibility Policy as required as per section 135 of Companies act 2013.
Constitution of CSR Committee is not applicable as per section 135(9) of companies act 2013 as the amount to be expend is Nil.

## 19. REMUNERATION OR ANY KIND OF PAYMENT TO DIRECTORS

The Company or its associates did not pay any remuneration/commission/any peculiar payment to any of its directors in the financial year under review.

## 20. REMUNERATION OR SALARY TO EMPLOYEES

None of the employees was drawing in excess of the limits by the Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 which needs to be disclosed in the directors' report.

## 21. EMPLOYEES BENEFIT

The Company presently does not give any kind of benefits to their employees or employers.

## 22. DEPOSITS

The Company has not accepted any deposits from the members and general public as on 31st March, 2024. There are no small depositors in the company.

## 23. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

The company does not fall under any of the industries covered by the companies (Accounts) rules, 2014. Hence, the requirement of disclosure in relation to the conservation of Energy, Technology Absorption & foreign Exchange Earning & outgo are not applicable to it.

## 24. PARTICULARS OF LOAN, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There were no loans, guarantees or investments made by the Company under section-186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

## 25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There is no contract or arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto shall be disclosed in Form No. AOC-2 is not required.

## 26. EXTRACT OF THE ANNUAL RETURN

The Extract of the Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in "**Annexure II**" in Form MGT-9 and is attached to this Report.

## 27. ANNUAL RETURN CERTIFICATION

The provisions for certification of the Annual Return of the Company in Form MGT-9 in accordance with Companies Act, 2013 and rules made their under for the time being in force for the Financial year 2023-2024 are applicable to Company.

## 28. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The assets of the Company are adequately insured against the loss of fire, riot, earthquake, terrorism, loss of profits, etc other risks which considered necessary by the management.

The Company has been addressing the various risks impacting the Company are continuously reviewed by Management of the Company.

## 29. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at work place a new act the Sexual Harassment of Women at Workplace (prevention, prohibition and redressal) act, 2013 has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee. Such committee could not be constituted for their beings less than ten employee in the Company nor has the Company received any complaint of harassment during the year

## 30. ACKNOWLEDGEMENT

The Board of Directors wish to place on record their sincere appreciation acknowledge with gratitude the support and consideration extended by the bankers, shareholders and employee and look forward for their continued support & Cooperation.
The Directors wish to place on record their appreciation of the commendable work done, dedication and sincerity by all the employees of the Company at all levels during the year under review. The Company will make every effort to meet the aspirations of its shareholders and wish to sincerely thank them for their whole hearted co-operation and support at all times

**By Order of the Board**
**Legend Infoways (India) Limited**
**(Formerly known as Legend Infoways Private Limited)**

Deepak Bhojak

**DEEPAK KUMAR BHOJAK**
**(DIRECTOR)**
**DIN: 06933359**

Geeta Sethi

**GEETA SETHI**
**(MANAGING DIRECTOR)**
**DIN: 10317304**

**Date: 06.09.2024**
**Place: New Delhi**

(Annexure-I)

**FORM NO. AOC-1**

**(Pursuant to first provision to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)**

**Part "B" Associates and Joint Ventures**

**Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

| Name of Associates/ Joint Ventures | Avail Financial Services Ltd | Carewell Exim Pvt. Ltd. |
|---|---|---|
| 1. Latest Audited Balance Sheet Date | 31-03-2024 | 31-03-2024 |
| 2. Date of acquisition of shares in the company | 31.03.2011 | 31.03.2011 |
| 3.Shares of Associate/Joint Ventures held by the Company on the year end | Associate | Associate |
| 1. No. of Shares | 2750000 | 3500000 |
| 2. Amount of Investment in Associates/Joint Venture | 2750000000/- | 3500000000/- |
| 3. Extend of Holding % | 23.64 | 29.99 |
| 4.Networth attributable to Shareholding as per latest audited Balance Sheet | 9,96,39,89,403/- | 10,24,49,33,201/- |
| 5.Profit /Loss for the year | 1,23,77,853/- | 7,63,89,590/- |
| i. Considered in Consolidation | 29,26,124/- | 2,29,09,238/- |
| ii. Not Considered in Consolidation | 94,51,729/- | 5,34,80,352/- |

**By Order of the Board**
**Legend Infoways (India) Limited**
**(Formerly known as Legend Infoways Private Limited)**

Deepak Bhojak

**DEEPAK KUMAR BHOJAK**
**Director**
**DIN: 06933359**

Geeta Sethi

**GEETA SETHI**
**Managing Director**
**DIN: 10317304**

**Date: 06.09.2024**
**Place: New Delhi**

Annexure-II

# FORM NO. MGT-9
# EXTRACT OF ANNUAL RETURN
## As on the financial year ended on 31/03/2024

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

## I. REGISTRATION AND OTHER DETAILS

| | | |
|---|---|---|
| A. | CIN | U72300MH2007PTC355903 |
| B. | REGISTRATION DATE | 05-02-2007 |
| C. | NAME OF COMPANY | LEGEND INFOWAYS (INDIA) LIMITED |
| D. | CATEGORY OF COMPANY | Company limited by Shares |
| E. | SUB-CATEGORY OF COMPANY | Non-Govt. Company |
| F. | ADDRESS OF COMPANY | Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W) Mumbai City MH 400062 IN |
| G. | LISTED/UNLISTED | Listed |
| H. | NAME & ADDRESS OF RTA | NA |

## II. PRINCIPAL BUSINESS ACTIVIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

| Sr. No. | Name and Description of main product/services | % of total turnover of the Company |
|---|---|---|
| 1. | Financial and Insurance Activites | 100 |

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| Sr. No. | Name and Address of the Company with CIN/GLN | HOLDING/ SUBSIDIARY/ ASSOCIATE | % of shares held | Applicable Section |
|---|---|---|---|---|
| 1. | Avail Financial Services Limited **CIN:** U65921DL1995PLC073918 **Regd. Off.:** R-815 New Rajinder Nagar, New Delhi - 110060 | Associates | 23.64% | Sec-2(6) |
| 2. | Carewell Exim Private Limited **CIN: U74120DL2007PTC158326** **Regd. Off.:** 2055/56, 3RD Floor Gali No-6, Chuna Mandi, Paharganj, New Delhi-110055 | Associates | 29.99% | Sec-2(6) |

## IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as Percentage of Total Equity )

i. Category-wise share Holding (Equity Share @ 10/- each)

| Category of Shareholders | No. of shares held at the beginning of the year | | | | No. of shares held at the end of the year | | | | % Change during the year |
|---|---|---|---|---|---|---|---|---|---|
| | Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares | |
| **A. PROMOTORS** | | | | | | | | | |
| **1. Indian** | | | | | | | | | |
| a) Individual/ HUF | 0 | 15000 | 15000 | 0.13 | 0 | 15000 | 15000 | 0.13 | 0 |
| b) Central govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) State Govt.(s) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) Bodies corp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e) Banks/FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| f) Any Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Sub Total A (1):** | **0** | **15000** | **15000** | **0.13** | **0** | **15000** | **15000** | **0.13** | **0** |
| **2. Foreign** | | | | | | | | | |
| a) NRIs – Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Other – Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) Bodies Corp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) Banks/FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e) Any Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Sub Total A (2):** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total Shareholding of Promoter (A)=(A)(1)+(A)(2)** | **0** | **15000** | **15,000** | **0.13** | **0** | **15000** | **15,000** | **0.13** | **0** |
| **B. Public Share holding** | | | | | | | | | |
| **1. Institutions** | | | | | | | | | |
| a) Mutual Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Banks/ FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c) Central govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d) State Govt.(s) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| e) Venture Capital Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| f) Insurance Companies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| g) FIIs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| h) Foreign Venture Capital Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| i) Others (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Sub-total (B)(1):-** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2.Non Institutions** | | | | | | | | | |
| a) **Bodies Corp.** | | | | | | | | | |
| (i)Indian | 8349200 | 3250800 | 11600000 | 99.87 | 8349200 | 3250800 | 11600000 | 99.87 | 0 |
| (ii)Overseas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) **Individuals** | | | | | | | | | |
| (i)Individual Shareholders Holding nominal share capital up to Rs. 2 lakh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ii)Individuals shareholders holding nominal share capital excess of Rs 2 lakh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c)Others (Specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **sub-total (B)(2):-** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total Public Shareholding (B)= (B) (2)** | **8349200** | **3250800** | **11600000** | **100** | **8349200** | **3250800** | **11600000** | **100** | **0** |
| C. **Share held by Custodian for GDRs & ADRs** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Grand Total (A+B+C)** | **8349200** | **3250800** | **11600000** | **100** | **8349200** | **3250800** | **11600000** | **100** | **0** |

ii. **Share Holding of Promoters**

| Shareholder's Name | Shareholding at the beginning of the year | | | Share holding at the end of the year | | | % change in share holding during the year |
|---|---|---|---|---|---|---|---|
| | No. of Shares | % of total Shares of the company | %of Shares Pledged / encumbered to total shares | No. of Shares | % of total Shares of the company | %of Shares Pledged / encumbered to total shares | |
| Mr. Deepak Kumar Bhojak | 5000 | 0.04 | 0 | 5000 | 0.04 | 0 | 0 |
| Mr. Anup Verma | 10000 | 0.09 | 0 | 10000 | 0.09 | 0 | 0 |

### iii. Change in Promoters' shareholding

| PARTICULARS | Shareholding at the beginning of the year | | Cumulative Shareholding during the year | |
|---|---|---|---|---|
| | No. of Share | % of total of share of company | No. of share | % of Total shares of the company |
| There was no change in promoter's shareholding in Financial Year- 2023-2024. The shareholding of promoters is same as mentioned above in the shareholding pattern. | | | | |

### iv. Shareholding Pattern of top ten shareholders (other than Directors, Promoters and Holder of GDRs and ADRs):

| For Each of the Top 10 Shareholders | Shareholding At the beginning of the year | | Cumulative Shareholding during the year | |
|---|---|---|---|---|
| | No. of Shares | % of total shares of the company | No. of shares | % of total of the company |
| At the beginning of the year | 11600000 | 99.87 | 11600000 | 99.87 |
| Date wise Increase/Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment/transfer /bonus/sweat equity etc.) | 0 | 0 | 0 | 0 |
| **At the end of year (or on the date of separation during the year)** | **11600000** | **99.87** | **11600000** | **99.87** |

v. **Shareholding of Director and Key Managerial Personnel:**

| For Each of the Directors and KMP | Shareholding at the beginning of the year | | Cumulative Shareholding during the year | |
|---|---|---|---|---|
| | No. of Shares | % of total shares of the company | No. of shares | % of total shares of the company |
| At the beginning of the year | 15000 | 0.13 | 0 | 0 |
| Date wise Increase/Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment/transfer /bonus/sweat equity etc.) | 0 | 0 | 0 | 0 |
| **At the end of year** | **15000** | **0.13** | **0** | **0** |

## V. INDEBTEDNESS

**Indebtedness of the company including interest outstanding/accrued but not due for payment**

| Particulars | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|---|---|---|---|---|
| Indebtedness at the beginning of the year | | | | |
| (i)Principal Amount | 0 | 0 | 0 | 0 |
| (ii)Interest due but not paid | 0 | 0 | 0 | 0 |
| (iii)Interest accrued but not due | 0 | 0 | 0 | 0 |
| **Total (i+ii+iii)** | **0** | **0** | **0** | **0** |
| Change in Indebtedness during the financial year<br>➢ Addition<br>➢ Reduction | 0 | 0 | 0 | 0 |
| **Net Change** | **0** | **0** | **0** | **0** |
| Indebtedness at the end of the financial year<br>(i)Principal Amount<br>(ii)Interest due but not paid<br>(iii)Interest accrued but not due | 0 | 0 | 0 | 0 |
| **Total (i+ii+iii)** | **0** | **0** | **0** | **0** |

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to managing Director, Whole -time Directors and / or Manager:

| S. No. | Particulars of Remuneration | Name of MD/WTD/ Manager | | | | Total Amount |
|---|---|---|---|---|---|---|
| 1. | Gross Salary<br>(a) Salary as per provisions contained in section 17(1) of the Income -tax Act,1961<br>(b) Value of perquisites u/s 17(2) Income tax Act, 1961<br>(c) Profit in lieu of salary under section 17(3) Income tax Act,1961 | 0 | 0 | 0 | 0 | 0 |
| 2. | Stock Option | 0 | 0 | 0 | 0 | 0 |
| 3. | Sweat Equity | 0 | 0 | 0 | 0 | 0 |
| 4. | Commission<br>- As % of profit<br>- others, Specify... | 0 | 0 | 0 | 0 | 0 |
| 5. | Others, please specify | 0 | 0 | 0 | 0 | 0 |
| | **Total (A)** | **0** | **0** | **0** | **0** | **0** |
| | **Ceiling as per the Act** | **0** | **0** | **0** | **0** | **0** |

**B. Remunerations to other Director**

| S. No. | Particulars of Remuneration | Name of Director | | | | Total Amount |
|---|---|---|---|---|---|---|
| | | ------ | ------ | ------ | ------ | |
| 1. | 1. Independent Directors<br>• Fee for attending board committee meetings<br>• Commission<br>• Others, Please specify | 0 | 0 | 0 | 0 | 0 |
| 2. | **Total (1)** | 0 | 0 | 0 | 0 | 0 |
| 3. | 2. Other Non – Executive Directors<br>• Fee for attending board committee meetings<br>• Commission<br>• Others, please specify | 0 | 0 | 0 | 0 | 0 |
| 4. | **Total (2)** | **0** | **0** | **0** | **0** | **0** |
| 5. | **Total (B) = (1+2)** | **0** | **0** | **0** | **0** | **0** |
| 6. | **Total Managerial Remuneration** | **0** | **0** | **0** | **0** | **0** |
| 7. | **Overall Ceiling as per the Act** | **0** | **0** | **0** | **0** | **0** |

## C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/ MANAGER/WTD

| S No. | Particulars of Remuneration | Key Managerial Personnel | | | |
|---|---|---|---|---|---|
| 1. | Gross Salary | CEO | Company Secretary | CFO | Total |
| | (a) Salary as per provisions contained in section 17(1) of the Income –tax Act,1961 | 0 | 1,35,000 | 0 | 1,35,000 |
| | (b) Value of perquisites u/s 17(2) Income tax Act, 1961 | 0 | 0 | 0 | 0 |
| | (c) Profit in lieu of salary under section 17(3) Income tax Act,1961 | 0 | 0 | 0 | 0 |
| 2. | Stock Option | 0 | 0 | 0 | 0 |
| 3. | Sweat Equity | 0 | 0 | 0 | 0 |
| 4. | Commission<br>- As % of profit<br>- Others specify..... | 0 | 0 | 0 | 0 |
| 5. | Others, Please specify | 0 | 0 | 0 | 0 |
| | **Total** | 0 | 0 | 0 | 0 |

## VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

| Type | Section of the companies Act | Brief Description | Details of Penalty / Punishment / Compounding fees imposed | Authority [RD / NCLT / COURT ] | Appeal made, if any (give Details) |
|---|---|---|---|---|---|
| **A. COMPANY** | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| **B. DIRECTORS** | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| **C. OTHER OFFICERS IN DEFAULT** | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |

SUBODH K. & ASSOCIATES
CHARTERED ACCOUNTANTS
HO-211, Bhartiya Colony, Street No 1
Jansath Road, Muzaffarnagar (U.P)
Branch-C-604, Cloud-9, Ahinsha khand-2
Indirapuram-Ghaziabad (U.P)
Ph: 0131-2601073, Mobile: 09319414728
subodhksinghal@rediffmail.com
GSTIN:09ACJFS1432R1Z1
STATE CODE -09( Uttar Pradesh)

# INDEPENDENT AUDITOR'S REPORT

To,
The Members,
LEGEND INFOWAYS (INDIA) LIMITED

## Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of **M/s LEGEND INFOWAYS** (INDIA) **LIMITED**, which comprise the Balance Sheet as at 31st March, 2024, and the Statement of Profit and Loss, for the year then ended, and notes to the financial statements and other explanatory information and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statement 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 the India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable



SUBODH K. & ASSOCIATES

and prudent; and design, implementation and maintenance of adequate internal financial control, 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 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.

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these 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.

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 the financial statements that give 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 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.

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

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2024, its loss for the year ended on that date.

**Report on other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "a" statement on the matters Specified in paragraphs 3 and 4 of 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 purposes of our audit.

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

c) The Balance Sheet and the Statement of Profit and Loss 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representations received from the directors as on 31 March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.

f) Clause (i) Section 143(3) of Companies Act 2013 is not applicable to the Company. Accordingly Internal Financial Control report is not annexed.

g) In our opinion and to the best of our information and according to the explanations given to us, we report as under 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:

i. The Company has no pending litigations on its financial position in its financial statements.

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

.h) Based on our Examination which include test checks, the company has used an accounting software for maintaining its books of account, which has not a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software.

i) TDS not deducted on payment made to party, out of which 30% expenses will be disallowed in income tax return & Tax audit report.

**For SUBODH K & ASSOCIATES**
**(Chartered Accountants)**
**Firm Registration No.: 03973C**

SUBODH K & ASSOCIATES Muzaffarnagar

**CA PIYUSH JAIN**
**(Partner)**
**Membership No.: 416199**
UDIN:- 24416199BKHHVU7913
**Place: New Delhi**
**Date: 20/08/2024**

**Annexure A to the Auditors' Report**

**The annexure a referred to in paragraph 3 and 4 of the our Report of Even date to the members of LEGEND INFOWAYS** (INDIA) **LIMITED on the Accounts of the Company for the year ended 31st March ,2024**

**(i)** There is no Fixed Assets in the company, therefore clause (i) is not applicable.

**(ii)** There is no Inventory in the company during the year.

**(iii)** The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013, therefore, the provision of clause (iii) (a) & (b) of the orders are not applicable to the company.

**(iv)** The company has not given any loan refer to the person specified in Sec 185 read with section 186 of the Companies Act 2013, therefore provision of section 185 & 186 in respect of loans, investments, guarantees, and security is not applicable to the company.

**(v)** The Company has not accepted any deposits from the public.

**(vi)** The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

**(vii)** In our opinion there is no 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 any other statutory dues to the appropriate authorities.

**(viii)** Since the company has not taken any loan or borrowing from a financial institution, bank, Government or dues to debenture holders hence the default in repayment of dues to banks, financial institutions, and Government does not arise.

**(ix)** In our opinion and according to the Information & Explanation given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans so the clause is not applicable for the company.

**(x)** Based on the procedure performed and the information and explanation given to us, we report that no fraud on or by the company has been noticed or reported during the year, nor we have been informed of such cases by the management.

**(xi)** In our opinion and according to the information and explanation given to us company has no liability regarding managerial remuneration in accordance with the requisite approval mandated by the provisions of section 197 read with Schedule V to the Companies Act.

**(xii)** The company is not a Nidhi company hence the provision related to the Nidhi Company is not applicable.

**(xiii)** In our opinion and according to the information and Explanation given to us company was a dormant company and there is no transaction is taken place during the period except the transaction allowed in section 455 of the Companies Act 2013, therefore the provision of related party transaction refer in sections 177 and 188 of Companies Act, 2013 was no matter considered.

**(xiv)** The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

**(xv)** The company has not entered into any non-cash transactions with directors or persons connected with him.

**(xvi)** The company is not an NBFC hence the company is not to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For SUBODH K & ASSOCIATES**
**(Chartered Accountants)**
**Firm Registration No.: 03973C**

SUBODH K. & ASSOCIATES Muzaffarnagar

**CA PIYUSH JAIN**
**(Partner)**
**Membership No.: 416199**

**Place: New Delhi**
**Date: 20/08/2024**

**Annexure B to the Auditors' Report**

## Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of "**LEGEND INFOWAYS** (INDIA) **LIMITED**" ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:-

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.

2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountant of India.

**For SUBODH K & ASSOCIATES**
**(Chartered Accountants)**
**Firm Registration No.: 03973C**

SUBODH K & ASSOCIATES Muzaffarnagar

**CA PIYUSH JAIN**
**(Partner)**
**Membership No.: 416199**

**Place: New Delhi**
**Date: 20/08/2024**

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC356903

## STANDALONE BALANCE SHEET AS ON 31.03.2024

IN ₹ LACS

| S.NO | PARTICULARS | NOTE NO. | FIGURE AT THE END OF THE YEAR 31.03.2024 | FIGURE AT THE END OF THE YEAR 31.03.2023 | FIGURE AT THE BEGINING OF THE YEAR 01.04.2022 |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| A | **ASSETS** | | | | |
| 1 | **NON CURRENT ASSETS** | | | | |
| | (a) Property, Plant And Machinery | E | 0.03 | - | - |
| | (a) Financial Assets | F | 1,00,641.91 | 1,01,554.11 | 1,01,595.00 |
| | (b) Deffered Tax Assets | G | 0.01 | - | - |
| | (c ) Other Non Current Assets | H | 1.30 | - | - |
| 2 | **CURRENT ASSETS** | | | | |
| | (a) Long Term Loans And Advances | I | 2,333.00 | 162.00 | - |
| | (b) Trade ReceivableFinancial Assets | J | 0.19 | 79.75 | 3.75 |
| | (c) Cash And Cash Equivlants | K | 5.45 | 23.30 | 2.35 |
| | (d) Balance With Revenue Authorities | L | 1.37 | 0.93 | - |
| | **TOTAL ASSETS** | | 1,02,983.26 | 1,01,820.09 | 1,01,601.10 |
| B | **EQUITY & LIABILITIES** | | | | |
| B.1 | **EQUITY** | | | | |
| | (a) Equity Share Capital | A | 1,211.48 | 1,161.50 | 1,161.50 |
| | (b) Other Equity | B & B.1 | 1,01,769.63 | 1,00,654.75 | 1,00,432.14 |
| B.2 | **LIABILITIES** | | | | |
| 1 | NON CURRENT LIABILTIES | | | | |
| 2 | CURRENT LIABILTIES | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Other current liabilities | C | 2.15 | 3.84 | 0.19 |
| | (ii) Loan Liabilities | D | - | - | 7.27 |
| | **TOTAL EQUITY & LIABILITIES** | | 1,02,983.26 | 1,01,820.09 | 1,01,601.10 |

**See accompanying notes to the financial statements**
In Terms Of Our Report Of Even date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO-039730

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

UDIN:-24416199BKHHW7913

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED-31.03.2024

IN ₹ LACS

| | Particulars | Note No. | For the Period 31st March, 2024 | For the Period 31st March, 2023 |
|---|---|---|---|---|
| | | | Amount | Amount |
| | CONTINUING OPERATIONS | | | |
| 1 | **Income** | | | |
| | Other Income | PL-1 | 1,150.77 | 230.84 |
| | **Total** | | **1,150.77** | **230.84** |
| 2 | **Expenses** | | | |
| | Change in Inventories | | | |
| | Depreciation | | | - |
| | Finance Cost | | - | - |
| | Other Expenses | PL-2 | 23.50 | 7.38 |
| | **Total** | | **23.50** | **7.38** |
| 3 | **Profit/Loss Before Tax (1-2)** | | **1,127.27** | **223.46** |
| 4 | **Tax Expenses** | | | |
| | Current Tax | | 0.36 | - |
| | Excess Provision of Income Tax | | (0.85) | 0.85 |
| | **Total Tax Expenses** | | **(0.49)** | **0.85** |
| 5 | **Profit/Loss After Tax (3-4)** | | **1,127.76** | **222.61** |
| | **Other Comprehensive Income** | | | |
| | Other Comprehensive Income to be reclasified to profit or loss to subsequent period | | - | - |
| | Other Comprehensive Income not to be reclasified to profit or loss to subsequent period | | - | - |
| | **Total comprehensive income for the year, net of tax attributable.** | | - | - |
| | **Earning Per Share [ Nominal value Rs.10]** | | | |
| | - Basic | | 9.31 | 1.92 |
| | - Diluted | | 9.31 | 1.92 |
| | to accounts forming part of financial statement. | 1 to 12 | | |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO. 039730**

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

UDIN:-24416199BKHHW7913

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO(KMP)

**LEGEND INFOWAYS (INDIA) LIMITED**
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

(₹ IN LACS)

| | PARTICULARS | 2023-24 | 2022-23 |
|---|---|---|---|
| A. | **CASH FLOWS FROM OPERATION ACTIVITIES :** | | |
| | Net Profit Before Tax And Extraordinary Items | 1,127.27 | 223.46 |
| | Depreciation and Amortization Expenses | | |
| | **Adjustments For :** | | |
| | Increase/Decrease In Current Assets | (2,093.22) | (238.93) |
| | Increase/Decrease In Current Liabilities | (1.20) | (4.47) |
| | **Net Cash From Operating Activities** | (967.15) | (19.94) |
| B. | **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| | Investment purchased | (127.81) | - |
| | Investment Sold | 1,040.00 | 40.90 |
| | **Net Cash Used In Investment Activities** | 912.19 | 40.90 |
| C. | **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| | Increased Equity Share Capital | 37.10 | |
| | Receiving of Calls-in -Arrear | - | - |
| | **Net Cash From In Financing Activities** | 37.10 | - |
| | **NET INCREASE IN CASH & CASH EQUVALENTS** | (17.86) | 20.96 |
| | CASH & CASH EQUIVALENTS (Opening Balance) | 23.30 | 2.35 |
| | **CASH & CASH EQUIVALENTS (Closing Balance)** | 5.45 | 23.30 |

NOTE NEGATIVE FIGURES HAVE BEEN SHOWN IN BRACKETS.
In Terms Of Our Report Of Even Date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO. 03973C**

Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

**LEGEND INFOWAYS (INDIA) LIMITED**
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

## NOTES TO AND FORMING PART OF BALANCE SHEET AS ON 31-03-2024

IN ₹ LACS

| NOTE NO. | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|---|
| C | **Other Current Liabilities:** | | | |
| | Audit Fees Payable | 0.25 | 0.10 | 0.06 |
| | Salary Payable | 0.35 | 0.30 | 0.13 |
| | CDSL Custodial Fees Payable | - | 2.39 | - |
| | Provision For Taxation | 0.36 | 0.85 | - |
| | Temporary Overdraft from Bank | 1.05 | - | - |
| | Tax Audit Fees Payable | 0.15 | - | - |
| | TDS Payable | - | 0.20 | - |
| | | **2.15** | **3.84** | **0.19** |

| NOTE NO. | LOAN LIABILITIES | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|---|
| D | **Loan Liabilities** | | | |
| | Mekaster Finlease Limited | - | - | 7.15 |
| | Destination Texofab Pvt Ltd | - | - | 0.12 |
| | | - | - | **7.27** |

| NOTE NO. | NON CURRENT INVESTMENTS | | AMOUNT AS ON 31.03.2024 | | AMOUNT AS ON 31.03.2023 | | AMOUNT AS ON 31.03.2022 | |
|---|---|---|---|---|---|---|---|---|
| | NAME OF THE COMPANY | N.V. | QTY. | AMOUNT | QTY. | AMOUNT | QTY. | AMOUNT |
| F | Avail Financial Services Ltd | 10/- | 27.50 | 27,500.00 | 27.50 | 27,500.00 | 27.50 | 27,500.00 |
| | Carewell Exim Pvt. Ltd | 10/- | 35.00 | 35,000.00 | 35.00 | 35,000.00 | 35.00 | 35,000.00 |
| | DHSL Textiles India Ltd | 10/- | 6.00 | 108.00 | 0.00 | - | 0.00 | - |
| | Maitri Markfin PVt. Ltd | 10/- | - | - | 0.64 | 1,040.00 | 0.64 | 1,270.00 |
| | Roxy Exports Limited | 1/- | 0.14 | 13.92 | 0.00 | - | 0.00 | - |
| | Sakuma Exports Limited | 1/- | 0.23 | 5.89 | 0.00 | - | 0.00 | - |
| | Sital Leasing & Finance Ltd | 10/- | 956.25 | 37,500.00 | 956.25 | 37,500.00 | 956.25 | 37,500.00 |
| | SKPJ Investment & Finance Pvt Ltd | 10/- | 3.25 | 325.00 | 3.25 | 325.00 | 3.25 | 325.00 |
| | Satyam Projects Ltd | 10/- | 2.70 | 169.11 | 0.00 | 169.11 | 0.00 | - |
| | | | | **1,00,641.91** | | **1,01,554.11** | | **1,01,595.00** |

G **DEFERED TAX ASSETS (NET)**

| PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|
| Opening Balance | - | - | - |
| Created/Reversed During the Year | 0.01 | - | - |
| | **0.01** | - | - |

H **OTHER NON CURRENT ASSETS**

| PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|
| **Other Loans & Advances** | | | |
| Security Deposit With NSDL | 0.90 | | |
| MAT Credit Entitlement | 0.40 | - | - |
| | 1.30 | - | - |

SUBODH K. & ASSOCIATES

| I | LONG TERM LOANS AND ADVANCES | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Unsecured Considered Goods | | | |
| | Loans & Advances | 2,333.00 | 162.00 | - |
| | | 2,333.00 | 162.00 | - |

| J | TRADE RECEIVABLE | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Less Than Six Months | | | |
| i | Trade Receivables – considered good | 0.19 | 4.75 | - |
| ii | Trade Receivables – considered doubtful | - | - | - |
| | More Than Six Months | | | |
| i | Trade Receivables – considered good | - | 75.00 | 3.75 |
| ii | Trade Receivables – considered doubtful | - | - | - |
| | | 0.19 | 79.75 | 3.75 |

| K | CASH AND CASH EQUIVALENTS | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | (A) Balance With Banks | 2.29 | 20.89 | 0.60 |
| | (B) Cash in Hand | 3.16 | 2.41 | 1.75 |
| | | 5.45 | 23.30 | 2.35 |

| L | BALANCE WITH REVENUE AUTHORITIES | | | IN LACS |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | (A) Advance Tax | - | 0.85 | - |
| | (B) Tax deducted at source 2023 | - | 0.08 | - |
| | (C) Tax deducted at source 2024 | 0.67 | - | - |
| | (D) Tax deducted at source - DHSL | 0.70 | - | - |
| | | 1.37 | 0.93 | - |

In Terms Of Our Report Of Even date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO. 00973C

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933389

Sagar
SAGAR VERMA
CFO (KMP)

**LEGEND INFOWAYS (INDIA) LIMITED**

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC356903

## DEPRECIATION AS PER COMPANIES ACT, 2013

E : PROPERTY, PLANT AND EQUIPMENT

IN ₹ LACS

| Fixed Assets | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost/ valuation as at begining of the year 2022-23 | Additions during the year 2023-24 | Disposals/ Adjustments | Cost/ valuation at the year end 2023-24 | As at the beginning of the year 2022.23 | Depreciation during the year 2023-24 | Disposals/ Adjustments | Total up to the year end 2023-24 | As at the Current year end 2024 | As at the previous year end 2023 |
| Tangible Assets<br>Office Equipments | - | 0.03 | - | 0.03 | - | - | - | - | 0.03 | - |
| Total Assets | - | 0.03 | - | 0.03 | - | - | - | - | 0.03 | - |
| Previous year | - | - | - | - | - | - | - | - | - | - |

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 035730

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

**LEGEND INFOWAYS (INDIA) LIMITED**

**(Formerly known as Legend Infoways Private Limited)**

**Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062**

**Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060**

CIN- U72300MH2007PLC355903

**STATEMENT OF CHANGE IN EQUITY**

EQUITY SHARE CAPITAL-NOTE-A

IN ₹ LACS

| EQUITY SHARE OF INR 10/- EACH ISSUED, SUBSCRIBED AND FULLY PAID | NO. IN LACS | IN ₹ LACS |
|---|---|---|
| AS AT APRIL 2022 | 116.15 | 1161.50 |
| AS 31 MARCH 2023 | 116.15 | 1161.50 |
| ISSUE OF SHARE CAPITAL | 4.998 | 49.98 |
| AS 31 MARCH 2024 | 121.15 | 1211.48 |

In Terms Of Our Report Of Even date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi

GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak

DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi

NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar

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**LEGEND INFOWAYS (INDIA) LIMITED**
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## STATEMENT OF CHANGE IN EQUITY

EQUITY SHARE CAPITAL-NOTE-A

₹ IN LACS

| PARTICULARS | AS AT 31ST MARCH 2024 | AS AT 31ST MARCH 2023 | AS AT 31ST MARCH 2022 |
|---|---|---|---|
| **Authorised Share Capital** | | | |
| 1,67,00,000 Equity Share of ₹ 10/- Each (Previous Year 1,17,00,000 Equity share of ₹10/- each) | 1,670.00 | 1,170.00 | 1,170.00 |
| | 1,670.00 | 1,170.00 | 1,170.00 |
| **Issued , Subsribed & Paid up Shares** | | | |
| Shares at the end of the Accounting Period 1,21,14,800 Equity Shares ₹ 10/- Each (Previous Year 1,16,15,000 Equity Shares of ₹ 10/- each) | 1,211.48 | 1,161.50 | 1,161.50 |
| Total | 1,211.48 | 1,161.50 | 1,161.50 |

In Terms Of Our Report Of Even Date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO. 039780**

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

OTHER EQUITY-NOTES- B
FOR THE YEAR ENDED 31 MARCH 2024

IN ₹ LACS

| PARTICULAR | ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE PARENTS | | | | | | TOTAL EQUITY |
|---|---|---|---|---|---|---|---|
| | EQUITY COMPONENT OF CONVERTIBLE PREFRENCE SHARE | SHARE PREMIUM | RETAINED EARNING | CASH FLOW HEDGE RESERVE | FVTOCI RESERVE | TOTAL | |
| **As At 01st April 2023** | - | 1,00,444.50 | 210.25 | - | - | 1,00,654.75 | |
| Profit For The Period | - | - | 1,127.76 | - | - | 1,127.76 | |
| Other Comprehensive Income | - | (12.88) | - | - | - | (12.88) | |
| **Total Comprehensive Income** | - | 1,00,431.62 | 1,338.01 | - | - | 1,01,769.63 | - |
| Depreciation Transfer For Building | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - |
| Issue Of Share Capital | - | - | - | - | - | - | - |
| Excersice Of Share Options | - | - | - | - | - | - | - |
| Share Based Payments | - | - | - | - | - | - | - |
| Transaction Cost | - | - | - | - | - | - | - |
| Cash Dividends | - | - | - | - | - | - | - |
| Non Cash Distributions To Owner | - | - | - | - | - | - | - |
| Dividend Distribution Tax(Ddt) | - | - | - | - | - | - | - |
| Acquisition Of A Subsidiary | - | - | - | - | - | - | - |
| Acquistion Of Non Controlling Interest | - | - | - | - | - | - | - |
| **At 31st March 2024** | - | 1,00,431.62 | 1,338.01 | - | - | 1,01,769.63 | - |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO- 03973C**

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
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LEGEND INFOWAYS (INDIA) LIMITED
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Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

**OTHER EQUITY-NOTES- B.1**
**FOR THE YEAR ENDED 31 MARCH 2023**

IN ₹ LACS

| PARTICULAR | ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE PARENTS | | | | | |
|---|---|---|---|---|---|---|
| | EQUITY COMPONENT OF CONVERTIBLE PREFRENCE SHARE | SHARE PREMIUM | RETAINED EARNING | CASH FLOW HEDGE RESERVE | FVTOCI RESERVE | TOTAL |
| **As At 01st April 2022** | - | 1,00,444.50 | (12.36) | - | - | 1,00,432.14 |
| Profit For The Period | - | - | 222.61 | - | - | 222.61 |
| Other Comprehensive Income | - | - | - | - | - | - |
| **Total Comprehensive Income** | - | 1,00,444.50 | 210.25 | - | - | 1,00,654.75 |
| Depreciation Transfer For Building | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - |
| Issue Of Share Capital | - | - | - | - | - | - |
| Excersice Of Share Options | - | - | - | - | - | - |
| Share Based Payments | - | - | - | - | - | - |
| Transaction Cost | - | - | - | - | - | - |
| Cash Dividends | - | - | - | - | - | - |
| Non Cash Distributions To Owner | - | - | - | - | - | - |
| Dividend Distribution Tax(Ddt) | - | - | - | - | - | - |
| Acquisition Of A Subsidiary | - | - | - | - | - | - |
| Acquistion Of Non Controlling Interest | - | - | - | - | - | - |
| **At 31st March 2023** | - | 1,00,444.50 | 210.25 | - | - | 1,00,654.75 |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO- 03973C**

Subodh K & Associates Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

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Sagar
SAGAR VERMA
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Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

## NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2024

IN ₹ LACS

| NOTE NO. | PARTICULARS | AMOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024 | AMOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023 |
|---|---|---|---|
| PL-1 | **Income From Operation** | | |
| | Interest On Loans | 6.72 | 0.84 |
| | Sale of Shares | - | 230.00 |
| | Profit on Sale of Investments | 1,144.00 | - |
| | Interest on Income Tax Refund | 0.05 | - |
| | | 1,150.77 | 230.84 |
| PL-2 | **Other Expenses** | | |
| | Audit Fees | 0.25 | 0.10 |
| | Bank Charges | 0.02 | 0.02 |
| | Bad Debts Written Off | 6.01 | - |
| | CSR Expenses | 1.48 | - |
| | CDSL Annual Custodial Fees | 0.27 | 2.59 |
| | Demat Account Charges | 0.00 | 0.03 |
| | Filing Fees | 0.09 | 0.15 |
| | Interest Paid on TDS | 0.00 | - |
| | Interest Paid | - | 1.11 |
| | Listing Fees (MSEI) | 2.95 | - |
| | MSEI Listing Processing Fees | 5.90 | - |
| | NSDL Annual Custodial Fees | 1.62 | |
| | Professional Charges | 0.57 | 0.32 |
| | Printing & Stationery | - | 0.06 |
| | Registrar Expenses | 1.30 | 0.33 |
| | Salary Expenses | 2.90 | 2.68 |
| | Tax Audit Fees | 0.15 | - |
| | | 23.50 | 7.38 |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO- 03973C**

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

**LEGEND INOWAYS ( INDIA) LIMITED**
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
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Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF BALANCE SHEET AS ON 31-03-2024

| NOTE NO. | PARTICULARS | AMOUNT AS ON 31.03.2024 | | | AMOUNT AS ON 31.03.2023 | | AMOUNT AS ON 31.03.2022 | |
|---|---|---|---|---|---|---|---|---|
| A | SHARE CAPITAL | % of Holding | No. of share | % of Change in Holding | % of Holding | No. of share | % of Holding | No. of share |
| | Shares In The Company Held By Each Shareholder Holding More Than 5 % Shares. (Equity Shares In Nos. of Rs. 10/-) | | | | | | | |
| | Finage Leasing & Finance Pvt. Ltd. | 7.75 | 9.00 | 0.00 | 7.75 | 9.00 | 7.75 | 9.00 |
| | Micro land Developers Pvt. Ltd. | 25.83 | 30.00 | 0.00 | 25.83 | 30.00 | 25.83 | 30.00 |
| | Trans Globe NKS Holdings Pvt. Ltd. | 24.97 | 29.00 | 0.00 | 24.97 | 29.00 | 24.97 | 29.00 |
| | India Solomon Holdings PVt. Ltd. | 23.61 | 27.42 | 0.00 | 23.61 | 27.42 | 23.61 | 27.42 |
| | Utsav Securities PVt. Ltd. | 10.75 | 12.48 | 0.00 | 10.75 | 12.48 | 8.52 | 9.89 |
| | | | 107.90 | | | 107.90 | | 105.31 |

In Terms Of Our Report Of Even Date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 035730

SUBODH K ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903
(As Per Income Tax Act)

IN ₹ LACS

| S.No. | Particulars | Dep. Rate | Opening WDV as on 01.04.2023 | Additions/ Revaluation on or Before 30.09.2023 | Additions/ Revaluation After 30.09.2023 | Sold During The Year | Total | Depreciation | Closing WDV as on 31.03.2024 |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Office Equipments | 15% | - | 0.03 | - | - | 0.03 | 0.00 | 0.03 |
| | Total Assets | | - | 0.03 | - | - | 0.03 | 0.00 | 0.03 |

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED
FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- [illegible]C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

SAGAR VERMA
CFO (KMP)

## PRINCIPLE ACCOUNTING POLICIES

### 1. GENERAL

(a) The Financial Statements are drawn up in accordance with Historical Cost Convention and on the Going Concern Concept. Income and Expenses are accounted for on Accrual Basis except where otherwise indicated.

(b) Accounting Policies not specifically referred to otherwise are consistent with generally accepted Accounting Principles followed by the company.

### 2. INVESTMENTS

Investments (Long Term) are valued an acquisition cost (Including Brokerage & Transfer expenses). No Provision is made for diminution in the value of long term investments. As in the opinion of the management the Diminution is temporary and not permanent. As the company has held Quoted shares. But the market value of the Quoted share is not available.

### 3. INCOME FROM INVESTMENTS

Income from Investments in interest bearing securities, Loans and Advances is accounted for on accrual basis. Dividend income from investments in shares is recognized accruing as income of that year in which dividend is received by the company.

## NOTES FORMING PART OF THE ACCOUNTS

4. In the opinion of the management, the value on realization of current assets, in the ordinary courses of business will not be less than the amount at which these are stated in the Balance Sheet.

5. The figures for the previous year have been regrouped or rearranged wherever necessary, so to make them Comparable with those of the current year.

### 6. RELATED PARTY DISCLOSURE:

Related party disclosure (As identified by the Management) in terms of accounting standard-18 related party disclosure issued by The Institute Of Chartered Accountant Of India is made to the extant applicable

7. Expenditure in foreign currency: Nil

SUBODH K. & ASSOCIATES
Motinagar

8. Earning in foreign currency: Nil

9. In the opinion of the Board, the loans & advances and current assets are valued equal to the amount at which they are stated.

10. During the year the company has not made any fresh purchase of shares, while the company has sold its long term investment and earned a long term capital gain.

11. During the year, the resolution plan submitted by the company in the ongoing CIRP of DHSL Textiles (India) Ltd has been approved by the Hon'ble NCLT Delhi dated 17.08.2022. The company has allotted 499800 shares (i.e. ration 10:1) of the transferee company to the shareholders of DHSL Textiles (India) Ltd. Now the company has made application for listing of share at Metropolitan Stock exchange of India.

12. There was no Employee working in the company whose particulars given as per Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

13. **Auditors Remuneration**

| **Financial Year** | **2023-24** | **2022-23** |
|---|---|---|
| Audit fees | 25,000/- | 10,000/- |

14. Notes form an integral part of the Balance Sheet and Statement of Profit & Loss.

In Terms of our Report of even Date Annexed

**FOR SUBODH K & ASSOCIATES**
**(CHARTERED ACCOUNTANTS)**
**FRN:-03973C**

S. K. & ASSOCIATES Muzaffarnagar

**FOR LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

**CA. PIYUSH JAIN**
**(PARTNER)**
**M.No. 416199**

Geeta Sethi
**GEETA SETHI**
**(MANAGING DIRECTOR)**
**DIN: 10317304**

Deepak Bhojak
**DEEPAK KUMAR BHOJAK**
**(DIRECTOR)**
**DIN:06933359**

Nitisha Tyagi
**NITISHA TYAGI**
**COMPANY SECRETARY**
**M.NO:58836**

Sagar
**SAGAR VARMA**
**CFO(KMP)**

**PLACE: NEW DELHI**
**DATED : 20.07.2024**

SUBODH K. & ASSOCIATES
CHARTERED ACCOUNTANTS
HO-211, Bhartiya Colony, Street No 1
Jansath Road, Muzaffarnagar (U.P)
Branch-C-604, Cloud-9, Ahinsha khand-2
Indirapuram-Ghaziabad (U.P)
Ph: 0131-2601073, Mobile: 09319414728
subodhksinghal@rediffmail.com
GSTIN:09ACJFS1432R1Z1
STATE CODE -09( Uttar Pradesh)

# INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
LEGEND INFOWAYS (INDIA) LIMITED

## Report on the Audit of Consolidated Financial Statements

### Opinion

We have audited the accompanying consolidated Consolidated Financial statements of **LEGEND INFOWAYS (INDIA) LIMITED** ("the company"), which comprise the consolidated Balance Sheet as at 31 March 2024, the consolidated statement of Profit and Loss for the year then ended and the statement of consolidated Cash Flow for the year then ended along with notes to the Consolidated Financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31 March 2024 and its profit and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of Consolidated Financial statements 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 Consolidated 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 Consolidated Financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

SUBODH K. & ASSOCIATES

Reporting of key audit matters as per SA701, Key Audit Matters are not applicable to the Company as it is an unlisted company;

### Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Management Discussion and Analysis, Director's Report including annexure to Director's Report included in the annual report of the company, but does not include the Consolidated Financial statements and our auditor's report thereon.

Our opinion on the Consolidated 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 Consolidated Financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial statements or our knowledge obtained during the course of audit, or otherwise appears to be materially misstated.

If, based on work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

### Responsibilities of Management and those Charged with Governance for the Consolidated Financial Statements

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 Consolidated Financial statements that give a true and fair view of the Consolidated Financial position and Consolidated 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 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 Consolidated Financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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.

The Board of Directors are also responsible for overseeing the company's Consolidated Financial reporting process.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

SUBODH ... ASSOCIATES

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 Consolidated Financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal Financial controls system in place 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 Consolidated 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 Consolidated Financial statements, including the disclosures, and whether the Consolidated Financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial statements that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the Consolidated Financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

SUBODH & ASSOCIATES

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on Other Legal and Regulatory Requirements

1. The requirement of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the consolidated financial statements.

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

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

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

   (c) The Consolidated Balance Sheet and the Consolidated Statement of Profit and Loss and Consolidated Cash Flow statement dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid Consolidated Financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   (e) On the basis of the written representations received from the directors as on 31 March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

   (f) With respect to the adequacy of the internal Financial controls over Consolidated Financial reporting of the company and the operating effectiveness of such control, refer to our separate report in Annexure A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over Consolidated Financial reporting.

   (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, hence no impact has been considered for disclosure.

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

iii. There has been no amount required to be transfer to the Investor Education and Protection Fund by the company.

.h) Based on our Examination which include test checks, the company has used an accounting software for maintaining its books of account, which has not a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software.

I) TDS not deducted on payment made to party, out of which 30% expenses will be disallowed in income tax return & Tax audit report.

For Subodh K & Associates
Chartered Accountants
FR No. : 03973C

SUBODH K. & ASSOCIATES Muzaffarnagar

CA Piyush Jain
(Partner)
M. No. : 4161995

Place: New Delhi
Date: 20/08/2024
UDIN: 24416199BKHHVV4868

Annexure A to Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act")

We have audited the internal financial controls over Consolidated Financial reporting of **LEGEND INFOWAYS (INDIA) LIMITED** as of 31 March 2024 in conjunction with our audit of the Consolidated Financial statements of the Company for the year ended on that date.

Management's Responsibility for the Consolidated Financial Statements

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over Consolidated Financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Consolidated Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal Financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable Consolidated Financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over Consolidated Financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial controls Over Consolidated Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal Financial controls, both applicable to an audit of Internal Financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over Consolidated Financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over Consolidated Financial reporting and their operating effectiveness. Our audit of internal financial controls over Consolidated Financial reporting included obtaining an understanding of internal financial controls over Consolidated Financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over Consolidated Financial reporting.

SUBODH K. & ASSOCIATES

### Meaning of Internal Financial controls over Consolidated Financial Reporting

A company's internal Consolidated Financial control over Consolidated Financial reporting is a process designed to provide reasonable assurance regarding the reliability of Consolidated Financial reporting and the preparation of Consolidated Financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal Consolidated Financial control over Consolidated Financial reporting includes those policies and procedures that (1) pertain to the maintenance of record that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company (2) provide reasonable assurance that transaction are recorded as necessary to permit preparation of Consolidated Financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and Directors of the company and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's asset that could have a material effect on the Consolidated Financial statement.

### Inherent limitation of internal Consolidated Financial control over Consolidated Financial reporting

Because of the inherent limitations of internal Financial controls over Consolidated Financial reporting, including the possibility of collusion or improper management override of control, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over Consolidated Financial reporting to future periods are subject to the risk that the internal Consolidated Financial control over Consolidated Financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In our opinion, the company has, in all material respects, an adequate internal Financial controls system over Consolidated Financial reporting and such internal Financial controls over Consolidated Financial reporting were operating effectively as at 31 March, 2024, based on the internal control over Consolidated Financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial controls Over Consolidated Financial Reporting issued by the Institute of Chartered Accountants of India.

For Subodh K & Associates
Chartered Accountants
FR No. : 039730

SUBODH K. & ASSOCIATES
Muzaffarnagar

CA Piyush Jain
(Partner)
M. No. : 416199

Place: New Delhi
Date: 20/08/2024
UDIN - 24416199BKHHVV4868

LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

## CONSOLIDATED BALANCE SHEET AS ON 31.03.2024

IN ₹ LACS

| S.NO | PARTICULARS | NOTE NO. | FIGURE AT THE END OF THE YEAR 31.03.2024 | FIGURE AT THE END OF THE YEAR 31.03.2023 | FIGURE AT THE BEGINING OF THE YEAR 01.04.2022 |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| A | **ASSETS** | | | | |
| 1 | **NON CURRENT ASSETS** | | | | |
| | (a) Property, Plant And Machinery | E | 0.03 | - | - |
| | (a) Financial Assets | F | 1,00,924.91 | 1,01,578.75 | 1,01,604.16 |
| | (b) Deffered Tax Assets | G | 0.01 | - | - |
| | (c ) Other Non Current Assets | H | 1.30 | - | - |
| 2 | **CURRENT ASSETS** | | | | |
| | (a) Long Term Loans And Advances | I | 2,333.00 | 162.00 | - |
| | (b) Trade Receivable | J | 0.19 | 79.75 | 3.75 |
| | (c) Cash And Cash Equivlants | K | 5.45 | 23.30 | 2.35 |
| | (d) Balance With Revenue Authorities | L | 1.37 | 0.93 | - |
| | **TOTAL ASSETS** | | 1,03,266.26 | 1,01,844.74 | 1,01,610.26 |
| B | **EQUITY & LIABILITIES** | | | | |
| B.1 | **EQUITY** | | | | |
| | (a) Equity Share Capital | A | 1,211.48 | 1,161.50 | 1,161.50 |
| | (b) Other Equity | B & B.1 | 1,02,052.63 | 1,00,679.40 | 1,00,441.30 |
| B.2 | **LIABILITIES** | | | | |
| 1 | **NON CURRENT LIABILTIES** | | | | |
| 2 | **CURRENT LIABILTIES** | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Other Current liabilities | C | 2.15 | 3.84 | 0.19 |
| | (ii) Loan Liabilities | D | - | - | 7.27 |
| | **TOTAL EQUITY & LIABILITIES** | | 1,03,266.26 | 1,01,844.74 | 1,01,610.26 |

See accompanying notes to the financial statements

In Terms Of Our Report Of Even date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

UDIN:- 24416199BKHHVV4868

PLACE: NEW DELHI
DATE: 20.02.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

## STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE YEAR ENDED-31.03.2024

IN ₹ LACS

| | Particulars | Note No. | For the Period 31st March, 2024 | For the Period 31st March, 2023 |
|---|---|---|---|---|
| | | | Amount | Amount |
| | CONTINUING OPERATIONS | | | |
| 1 | **Income** | | | |
| | Other Income | PL-1 | 1,150.77 | 230.84 |
| | **Total** | | **1,150.77** | **230.84** |
| 2 | **Expenses** | | | |
| | Change in Inventories | | | |
| | Depreciation | | | - |
| | Finance Cost | | - | - |
| | Other Expenses | PL-2 | 23.50 | 7.38 |
| | **Total** | | **23.50** | **7.38** |
| 3 | **Profit/Loss Before Tax (1-2)** | | **1,127.27** | **223.46** |
| | **Share in Associate company** | | **258.35** | **15.49** |
| 4 | **Tax Expenses** | | | |
| | Current Tax | | 0.36 | - |
| | Excess Provision of Income Tax | | (0.85) | 0.85 |
| | **Total Tax Expenses** | | **(0.49)** | **0.85** |
| 5 | **Profit/Loss After Tax (3-4)** | | **1,386.11** | **238.10** |
| | **Other Comprehensive Income** | | | |
| | Other Comprehensive Income to be reclasified to profit or loss to subsequent period | | - | - |
| | Other Comprehensive Income not to be reclasified to profit or loss to subsequent period | | - | - |
| | **Total comprehensive income for the year, net of tax attributable.** | | - | - |
| | **Earning Per Share [ Nominal value Rs.10]** | | | |
| | - Basic | | 11.44 | 2.05 |
| | - Diluted | | 11.44 | 2.05 |
| | accounts forming part of financial statement. | 1 to 12 | | |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO- 03973C**

SUBODH K & ASSOCIATES Muzaffarnagar

**CA. PIYUSH JAIN**
**(PARTNER)**
**M. NO- 416199**
UDIN-24416199BKHHVV4868

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Deepak Bhojak
**DEEPAK KUMAR BHOJAK**
**(DIRECTOR)**
**DIN: 06933359**

Geeta Sethi
**GEETA SETHI**
**(MANAGING DIRECTOR)**
**DIN: 10317304**

Nitisha Tyagi
**NITISHA TYAGI**
**COMPANY SECRETARY**
**M.NO: 58836**

Sagar
**SAGAR VERMA**
**CFO(KMP)**

**PLACE: NEW DELHI**
**DATE: 20.08.2024**

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

(` IN LACS)

| | PARTICULARS | 2023-24 | 2022-23 |
|---|---|---|---|
| A. | CASH FLOWS FROM OPERATION ACTIVITIES : | | |
| | Net Profit Before Tax And Extraordinary Items | 1,127.27 | 223.46 |
| | Depreciation and Amortization Expenses | | |
| | **Adjustments For :** | | |
| | Increase/Decrease In Current Assets | (2,093.22) | (238.93) |
| | Increase/Decrease In Current Liabilities | (1.20) | (4.47) |
| | **Net Cash From Operating Activities** | (967.15) | (19.94) |
| B. | CASH FLOWS FROM INVESTING ACTIVITIES | | |
| | Investment purchased | (127.81) | - |
| | Investment Sold | 1,040.00 | 40.90 |
| | **Net Cash Used In Investment Activities** | 912.19 | 40.90 |
| C. | CASH FLOWS FROM FINANCING ACTIVITIES | | |
| | Increased Equity Share Capital | 37.10 | |
| | Receiving of Calls-in -Arrear | - | - |
| | **Net Cash From In Financing Activities** | 37.10 | - |
| | **NET INCREASE IN CASH & CASH EQUVALENTS** | (17.86) | 20.96 |
| | CASH & CASH EQUIVALENTS (Opening Balance) | 23.30 | 2.35 |
| | **CASH & CASH EQUIVALENTS (Closing Balance)** | 5.45 | 23.30 |

NOTE : NEGATIVE FIGURES HAVE BEEN SHOWN IN BRACKETS.
In Terms Of Our Report Of Even Date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

LEGEND INFOWAYS (INDIA) LIMITED

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO(KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

**NOTES TO AND FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2024**

IN ₹ LACS

| NOTE NO. | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|---|
| C | Other Current Liabilities: | | | |
| | Audit Fees Payable | 0.25 | 0.10 | 0.06 |
| | Salary Payable | 0.35 | 0.30 | 0.13 |
| | CDSL Custodial Fees Payable | - | 2.39 | - |
| | Provision For Taxation | 0.36 | 0.85 | - |
| | Temporary Overdraft from Bank | 1.05 | - | - |
| | Tax Audit Fees Payable | 0.15 | - | - |
| | TDS Payable | - | 0.20 | - |
| | | 2.16 | 3.84 | 0.19 |

| NOTE NO. | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
|---|---|---|---|---|
| D | Loan Liabilities | | | |
| | Mekaster Finlease Limited | - | - | 7.15 |
| | Desrination Texofeb Pvt Ltd | - | - | 0.12 |
| | | - | - | 7.27 |

| NOTE NO. | NON CURRENT INVESTMENTS | | AMOUNT AS ON 31.03.2024 | | AMOUNT AS ON 31.03.2023 | | AMOUNT AS ON 31.03.2022 | |
|---|---|---|---|---|---|---|---|---|
| F | NAME OF THE COMPANY | N.V. | QTY. | AMOUNT | QTY. | AMOUNT | QTY. | AMOUNT |
| | Avail Financial Services Ltd. | 10/- | 27.50 | 27,617.48 | 27.50 | 27,588.22 | 27.50 | 27,586.25 |
| | Carewell Exim Pvt. Ltd. | 10/- | 35.00 | 35,241.22 | 35.00 | 35,012.13 | 35.00 | 34,998.61 |
| | India Solomon Holdings Ltd | 10/- | 6.00 | 108.00 | 0.00 | - | 0.00 | - |
| | Maitri Markfin PVt. Ltd. | 10/- | - | - | 0.52 | 1,040.00 | 0.64 | 1,270.00 |
| | Roxy Exports Limited | 1/- | 0.14 | 13.92 | 0.00 | - | 0.00 | - |
| | Sakuma Exports Limited | 1/- | 0.23 | 5.89 | 0.00 | - | 0.00 | - |
| | Sital Leasing & Finance Ltd. | 10/- | 956.25 | 37,500.00 | 956.25 | 37,500.00 | 956.25 | 37,500.00 |
| | SKPJ Investment & Finance Pvt. Ltd. | 10/- | 3.25 | 249.29 | 3.25 | 249.29 | 3.25 | 249.29 |
| | Satyam Projects Ltd. | 10/- | 2.70 | 189.11 | 0.00 | 189.11 | 0.00 | - |
| | | | | 1,00,924.91 | | 1,01,578.75 | | 1,01,604.15 |

| NOTE NO. | DEFERED TAX ASSETS (NET) | | | |
|---|---|---|---|---|
| G | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Opening Balance | - | - | - |
| | Created/Reversed During the Year | 0.01 | - | - |
| | | 0.01 | - | - |

| NOTE NO. | OTHER NON CURRENT ASSETS | | | |
|---|---|---|---|---|
| H | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Other Loans & Advances | | | |
| | Security Deposit With NSDL | 0.90 | | |
| | MAT Credit Entitlement | 0.40 | - | - |
| | | 1.30 | - | - |

SUBODH K. & ASSOCIATES

| I | LONG TERM LOANS AND ADVANCES | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Considered Good or for to be Reived on demand | | | |
| | Loans & Advances | 2,333.00 | 162.00 | - |
| | | 2,333.00 | 162.00 | - |

| J | TRADE RECEIVABLE | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | Less Than Six Months | | | |
| i | Trade Receivables – considered good | 0.19 | 4.75 | - |
| ii | Trade Receivables – considered doubtful | - | - | - |
| | More Than Six Months | | | |
| i | Trade Receivables – considered good | - | 75.00 | 3.75 |
| ii | Trade Receivables – considered doubtful | - | - | - |
| | | 0.19 | 79.75 | 3.75 |

| K | CASH AND CASH EQUIVALENTS | | | |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | (A) Balance With Banks | 2.29 | 20.89 | 0.60 |
| | (B) Cash in Hand | 3.16 | 2.41 | 1.75 |
| | | 5.45 | 23.30 | 2.35 |

| L | BALANCE WITH REVENUE AUTHORITIES | | | IN ' LACS |
|---|---|---|---|---|
| | PARTICULARS | AMOUNT AS ON 31.03.2024 | AMOUNT AS ON 31.03.2023 | AMOUNT AS ON 31.03.2022 |
| | (A) Advance Tax | - | 0.85 | - |
| | (B) Tax deducted at source 2023 | - | 0.08 | - |
| | (C) Tax deducted at source 2024 | 0.67 | - | - |
| | (D) Tax deducted at source - DHSL | 0.70 | - | - |
| | | 1.37 | 0.93 | - |

In Terms Of Our Report Of Even date Annexed

**FOR SUBODH K & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**FIRM REGN NO- 039738C**

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.09.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly Known as LEGEND INFOWAYS PRIVATE LIMITED)

Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W) Mumbai-400062

CIN: U72300MH2007PLC355903

## NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2024

IN ₹ LACS

| NOTE NO. | PARTICULARS | AMOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024 | AMOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023 |
|---|---|---|---|
| PL-1 | **Income From Operation** | | |
| | Interest On Loans | 6.72 | 0.84 |
| | Sale of Shares | - | 230.00 |
| | Profit on Sale of Investments | 1,144.00 | - |
| | Interest on Income Tax Refund | 0.05 | - |
| | | 1,150.77 | 230.84 |
| PL-2 | **Other Expenses** | | |
| | Audit Fees | 0.25 | 0.10 |
| | Bank Charges | 0.02 | 0.02 |
| | Bad Debts Written Off | 6.01 | - |
| | CSR Expenses | 1.48 | - |
| | CDSL Annual Custodial Fees | 0.27 | 2.59 |
| | Demat Account Charges | 0.00 | 0.03 |
| | Filing Fees | 0.09 | 0.15 |
| | Interest Paid on TDS | 0.00 | - |
| | Interest Paid | - | 1.11 |
| | Listing Fees (MSEI) | 2.95 | - |
| | MSEI Listing Processing Fees | 5.90 | - |
| | NSDL Annual Custodial Fees | 1.62 | |
| | Professional Charges | 0.57 | 0.32 |
| | Printing & Stationery | - | 0.06 |
| | Registrar Expenses | 1.30 | 0.33 |
| | Salary Expenses | 2.90 | 2.68 |
| | Tax Audit Fees | 0.15 | - |
| | | 23.50 | 7.38 |

In Terms Of Our Report Of Even Date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN.NO: 039735

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M.NO: 416199

LEGEND INOWAYS ( INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO(KMP)

Place: New Delhi
Date: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## CONSOLIDATED STATEMENT OF CHANGE IN EQUITY

EQUITY SHARE CAPITAL-NOTE-A

| EQUITY SHARE OF INR 10/- EACH ISSUED, SUBSCRIBED AND FULLY PAID | NO. IN LACS | IN ₹ LACS |
|---|---|---|
| AS AT APRIL 2022 | 116.15 | 1161.50 |
| AS 31 MARCH 2023 | 116.15 | 1161.50 |
| ISSUE OF SHARE CAPITAL | 4.998 | 49.98 |
| AS 31 MARCH 2024 | 121.15 | 1211.48 |

In Terms Of Our Report Of Even date Annexed
FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO. 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**

(Formerly known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

**CONSOLIDATED STATEMENT OF CHANGE IN EQUITY**

EQUITY SHARE CAPITAL-NOTE-A

₹ IN LACS

| PARTICULARS | AS AT 31ST MARCH 2024 | AS AT 31ST MARCH 2023 | AS AT 31ST MARCH 2022 |
|---|---|---|---|
| **Authorised Share Capital** | | | |
| 1,67,00,000 Equity Share of ₹ 10/- Each (Previous Year 1,17,00,000 Equity share of ₹10/- each) | 1,670.00 | 1,170.00 | 1,170.00 |
| | 1,670.00 | 1,170.00 | 1,170.00 |
| **Issued , Subsribed & Paid up Shares** | | | |
| Shares at the end of the Accounting Period 1,21,14,800 Equity Shares ₹ 10/- Each (Previous Year 1,16,15,000 Equity Shares of ₹ 10/- each) | 1,211.48 | 1,161.50 | 1,161.50 |
| Total | **1,211.48** | **1,161.50** | **1,161.50** |

In Terms Of Our Report Of Even Date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 05933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited)

Regd off: Chi No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

OTHER EQUITY-NOTES-B

FOR THE YEAR ENDED 31 MARCH 2024

IN ₹ LACS

| PARTICULAR | ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE PARENTS | | | | | | TOTAL EQUITY |
|---|---|---|---|---|---|---|---|
| | EQUITY COMPONENT OF CONVERTIBLE PREFRENCE SHARE | SHARE PREMIUM | RETAINED EARNING | CASH FLOW HEDGE RESERVE | FVTOCI RESERVE | TOTAL | |
| **As At 01st April 2023** | - | 1,00,444.50 | 234.90 | - | - | 1,00,679.40 | |
| Profit For The Period | - | - | 1,386.11 | - | - | 1,386.11 | |
| Other Comprehensive Income | - | (12.88) | - | - | - | (12.88) | |
| **Total Comprehensive Income** | - | 1,00,431.62 | 1,621.01 | - | - | 1,02,052.63 | - |
| Depreciation Transfer For Building | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - |
| Issue Of Share Capital | - | - | - | - | - | - | - |
| Excersice Of Share Options | - | - | - | - | - | - | - |
| Share Based Payments | - | - | - | - | - | - | - |
| Transaction Cost | - | - | - | - | - | - | - |
| Cash Dividends | - | - | - | - | - | - | - |
| Non Cash Distributions To Owner | - | - | - | - | - | - | - |
| Dividend Distribution Tax(Ddt) | - | - | - | - | - | - | - |
| Acquisition Of A Subsidiary | - | - | - | - | - | - | - |
| Acquistion Of Non Controlling Interest | - | - | - | - | - | - | - |
| **At 31st March 2024** | - | 1,00,431.62 | 1,621.01 | - | - | 1,02,052.63 | - |

In Terms Of Our Report Of Even date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
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LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2601, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

**OTHER EQUITY-NOTES-B.1**
**FOR THE YEAR ENDED 31 MARCH 2023**

IN ₹ LACS

| PARTICULAR | ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE PARENTS | | | | | |
|---|---|---|---|---|---|---|
| | EQUITY COMPONENT OF CONVERTIBLE PREFRENCE SHARE | SHARE PREMIUM | RETAINED EARNING | CASH FLOW HEDGE RESERVE | FVTOCI RESERVE | TOTAL |
| **As At 01st April 2022** | - | 1,00,444.50 | (3.20) | - | - | 1,00,441.30 |
| Profit For The Period | - | - | 238.10 | - | - | 238.10 |
| Other Comprehensive Income | - | - | - | - | - | - |
| **Total Comprehensive Income** | - | 1,00,444.50 | 234.90 | - | - | 1,00,679.40 |
| Depreciation Transfer For Building | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - |
| Issue Of Share Capital | - | - | - | - | - | - |
| Excersice Of Share Options | - | - | - | - | - | - |
| Share Based Payments | - | - | - | - | - | - |
| Transaction Cost | - | - | - | - | - | - |
| Cash Dividends | - | - | - | - | - | - |
| Non Cash Distributions To Owner | - | - | - | - | - | - |
| Dividend Distribution Tax(Ddt) | - | - | - | - | - | - |
| Acquisition Of A Subsidiary | - | - | - | - | - | - |
| Acquistion Of Non Controlling Interest | - | - | - | - | - | - |
| **At 31st March 2023** | - | 1,00,444.50 | 234.90 | - | - | 1,00,679.40 |

In Terms Of Our Report Of Even date Annexed
FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO: 039730

SUBODH K & ASSOCIATES Muzaffarnagar

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

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SAGAR VERMA
CFO(KMP)

**LEGEND INFOWAYS (INDIA) LIMITED**
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Regd off: Chi No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2024

| NOTE NO. | PARTICULARS | AMOUNT AS ON 31.03.2024 | | | AMOUNT AS ON 31.03.2023 | | AMOUNT AS ON 31.03.2022 | |
|---|---|---|---|---|---|---|---|---|
| A | SHARE CAPITAL | % of Holding | No. of share | % of Change in Holding | % of Holding | No. of share | % of Holding | No. of share |
| | **Shares In The Company Held By Each Shareholder Holding More Than 5 %** | | | | | | | |
| | **Shares.(Equity Shares In Nos. of Rs. 10/-)** | | | | | | | |
| | Finage Leasing & Finance India Ltd. | 7.75 | 9.00 | 0.00 | 7.75 | 9.00 | 7.75 | 9.00 |
| | Micro land Developers Pvt. Ltd. | 25.83 | 30.00 | 0.00 | 25.83 | 30.00 | 25.83 | 30.00 |
| | Trans Globe NKS Holdings Ltd. | 24.97 | 29.00 | 0.00 | 24.97 | 29.00 | 24.97 | 29.00 |
| | India Solomon Holdings Ltd. | 23.61 | 27.42 | 0.00 | 23.61 | 27.42 | 23.61 | 27.42 |
| | Utsav Securities Ltd. | 10.75 | 12.48 | 0.00 | 10.75 | 12.48 | 8.52 | 9.89 |
| | | | 107.90 | | | 107.90 | | 106.31 |

In Terms Of Our Report Of Even Date Annexed

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

PLACE: NEW DELHI
DATE: 20.08.2024

**LEGEND INFOWAYS (INDIA) LIMITED**
(Formerly known as Legend Infoways Private Limited)
Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## DEPRECIATION AS PER COMPANIES ACT, 2013

E : PROPERTY, PLANT AND EQUIPMENT

IN ₹ LACS

| Fixed Assets | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost/ valuation as at begining of the year 2022-23 | Additions during the year 2023-24 | Disposals/ Adjustments | Cost/ valuation at the year end 2023-24 | As at the beginning of the year 2022.23 | Depreciation during the year 2023-24 | Disposals/ Adjustments | Total up to the year end 2023-24 | As at the Current year end 2024 | As at the previous year end 2023 |
| Tangible Assets<br>Office Equipments | - | 0.03 | - | 0.03 | - | - | - | - | 0.03 | - |
| Total Assets | - | 0.03 | - | 0.03 | - | - | - | - | 0.03 | - |
| Previous year | - | - | - | - | - | - | - | - | - | - |

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED
FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO. 028?3C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAKKUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

**LEGEND INFOWAYS (INDIA) LIMITED**

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Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062

Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060

CIN- U72300MH2007PLC355903

(As Per Income Tax Act)

IN ₹ LACS

| S.No. | Particulars | Dep. Rate | Opening WDV as on 01.04.2023 | Additions/ Revaluation on or Before 30.09.2023 | Additions/ Revaluation After 30.09.2023 | Sold During The Year | Total | Depreciation | Closing WDV as on 31.03.2024 |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Office Equipments | 15% | - | 0.03 | - | - | 0.03 | 0.00 | 0.03 |
| | Total Assets | | - | 0.03 | - | - | 0.03 | 0.00 | 0.03 |

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

FOR SUBODH K & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO- 03973C

CA. PIYUSH JAIN
(PARTNER)
M. NO- 416199

PLACE: NEW DELHI
DATE: 20.08.2024

LEGEND INFOWAYS (INDIA) LIMITED
(Formerly known as Legend Infoways Private Limited)

Geeta Sethi
GEETA SETHI
(MANAGING DIRECTOR)
DIN: 10317304

Deepak Bhojak
DEEPAK KUMAR BHOJAK
(DIRECTOR)
DIN: 06933359

Nitisha Tyagi
NITISHA TYAGI
COMPANY SECRETARY
M.NO: 58836

Sagar
SAGAR VERMA
CFO (KMP)

# LEGEND INFOWAYS ( INDIA) LIMITED

## (Formerly Known as Legend Infoways Private Limited)

Regd off: Chl No- 350/2801, Motilal Nagar 02, Opp Shankar Temple, Goregaon (W), Mumbai, MH-400062
Corp off: 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060
CIN- U72300MH2007PLC355903

## PRINCIPLE ACCOUNTING POLICIES & CONSOLIDATED NOTES TO ACCOUNTS

### 1. GENERAL

(a) The Financial Statements are drawn up in accordance with Historical Cost Convention and on the Going Concern Concept. Income and Expenses are accounted for on Accrual Basis except where otherwise indicated.

(b) Accounting Policies not specifically referred to otherwise are consistent with generally accepted Accounting Principles followed by the company.

### 2. INVESTMENTS

Investments (Long Term) are valued an acquisition cost (Including Brokerage & Transfer expenses). No Provision is made for diminution in the value of long term investments. As in the opinion of the management the Diminution is temporary and not permanent. As the company has held Quoted shares. But the market value of the Quoted share is not available.

### 3. INCOME FROM INVESTMENTS

Income from Investments in interest bearing securities, Loans and Advances is accounted for on accrual basis. Dividend income from investments in shares is recognized accruing as income of that year in which dividend is received by the company.

## NOTES FORMING PART OF THE ACCOUNTS

4. In the opinion of the management, the value on realization of current assets, in the ordinary courses of business will not be less than the amount at which these are stated in the Balance Sheet.

5. The figures for the previous year have been regrouped or rearranged wherever necessary, so to make them Comparable with those of the current year.

### 6. RELATED PARTY DISCLOSURE:

Related party disclosure (As identified by the Management) in terms of accounting standard-18 related party disclosure issued by The Institute Of Chartered Accountant Of India is made to the extant applicable

7. Expenditure in foreign currency: Nil

SUBODH K. & ASSOCIATES
Muzaffarnagar

8. Earning in foreign currency: Nil

9. In the opinion of the Board, the loans & advances and current assets are valued equal to the amount at which they are stated.

10. During the year the company has not made any fresh purchase of shares, while the company has sold its long term investment and earned a long term capital gain.

11. During the year, the resolution plan submitted by the company in the ongoing CIRP of DHSL Textiles (India) Ltd has been approved by the Hon'ble NCLT Delhi dated 17.08.2022. The company has allotted 499800 shares (i.e. ration 10:1) of the transferee company to the shareholders of DHSL Textiles (India) Ltd. Now the company has made application for listing of share at Metropolitan Stock exchange of India.

12. There was no Employee working in the company whose particulars given as per Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

13. **Auditors Remuneration**

| **Financial Year** | **2023-24** | **2022-23** |
|---|---|---|
| Audit fees | 25,000/- | 10,000/- |

14. Notes form an integral part of the Balance Sheet and Statement of Profit & Loss.

In Terms of our Report of even Date Annexed

**FOR SUBODH K & ASSOCIATES**
**(CHARTERED ACCOUNTANTS)**
**FRN:-03973C**

SUBODH K. & ASSOCIATES Muzaffarnagar

**CA. PIYUSH JAIN**
**(PARTNER)**
**M.No. 416199**

**FOR LEGEND INFOWAYS (INDIA) LIMITED**
**(Formerly known as Legend Infoways Private Limited)**

Geeta Sethi
**GEETA SETHI**
**(MANAGING DIRECTOR)**
**DIN: 10317304**

Deepak Bhojak
**DEEPAK KUMAR BHOJAK**
**(DIRECTOR)**
**DIN:06933359**

Nitisha Tyagi
**NITISHA TYAGI**
**COMPANY SECRETARY**
**M.NO:58836**

Sagar
**SAGAR VARMA**
**CFO(KMP)**

**PLACE: NEW DELHI**
**DATED : 20.08.2024**

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited consequent upon its name change and conversion as well as Merger of DHSL Textiles (India) Limited)
Reg. Off.: Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W), Mumbai City, Mumbai, Maharashtra -400062
Email Id: deepakbhojak15@gmail.com, CIN: U72300MH2007PTC35903
Contact No. 9643924382

## FORM MGT-11
## PROXY FORM

**(Pursuant to section 105(6) of the Companies Act, 2013and Rule 19(3) of the Companies (Management & Administration) Rule, 2014)**

**CIN:** U72300MH2007PTC355903
**Name of the Company:** LEGEND INFOWAYS (INDIA) LIMITED
**Registered Office:** Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W) Mumbai City MH 400062

-

Name of the Member(s):
Registered Address:
E-mail ID
Folio No. / Client ID:
DP ID:

I/We being the Member(s) of ________________ equity shares of Rs. 10/- each of the above named Company, hereby appoint:-

1. Name: ____________________ E-mail Id: ________________
Address: ____________________________________________
Signature: ________________________________ or failing him

2. Name: ____________________ E-mail Id: ________________
Address: ____________________________________________
Signature: ________________________________ or failing him

3. Name: ____________________ E-mail Id: ________________
Address: ____________________________________________
Signature: ________________________________ or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual general meeting of the company, to be held on **Monday, 30th September, 2024 at 01:00 P.M.** at Corporate office of the company at 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060 and at any adjournment thereof in respect of such resolutions as are indicated below:

| S. NO. | RESOLUTIONS |
|---|---|
| | **ORDINARY BUSINESS** |
| 1. | Ordinary Resolution for adoption of Audited Financial Statements for the year ended March 31, 2024. |
| 2. | Appointment of Statutory Auditor of M/s GSA & Associates LLP |
| 3. | Retire By Rotation of Director of Mr. Deepak Kumar Bhojak, having (DIN:-06933359) as per Section 152 of Companies Act, 2013 |
| | **SPECIAL BUSINESS** |
| 4. | Regularization of Appointment of Additional Director Mr. Narender |

Signed this ...... day of......... 2024
Signature of shareholder
Signature of Proxy holder(s)

Affix Revenue Stamp

***Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.***

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly known as Legend Infoways Private Limited consequent upon its name change and conversion as well as Merger of DHSL Textiles (India) Limited)
Reg. Off.: Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W), Mumbai City, Mumbai, Maharashtra -400062
Email Id: deepakbhojak15@gmail.com, CIN: U72300MH2007PTC35903
Contact No. 9643924382

**Attendance Slip**

Please complete this Attendance Slip and hand it over at the Entrance of the Hall. Only Members or their Proxies are entitled to be present at the meeting.

| **Name and Address of the Member** | Folio No. |
|---|---|
| | Client ID No. |
| | DP ID No. |
| | No. of Shares Held |

I hereby record my Presence at the Annual General Meeting of the Company being held on **Monday, 30th September, 2024 at 01:00 P.M.** at Corporate Office of the company at 47/18, Rajendra Place Metro Station, Rajender Nagar, New Delhi-110060and at any adjournment thereof.

| **Signature of the Shareholder** | **Signature of the Proxy** |
|---|---|
| | |

**Note:** 1.The copy of Annual Report may please be brought to the Meeting Hall.
2. Briefcase, Hand Bags etc. are not allowed inside the Meeting Hall.
3. Please note that no gifts will be distributed at the meeting.

# LEGEND INFOWAYS (INDIA) LIMITED

(Formerly Known as LEGEND INFOWAYS PRIVATE LIMITED)
Regi.-Chl No. 350/2801, Motilal Nagar 02, Opp. Shankar Temple, Goregaon (W) Mumbai City 400062
Corp.-47/18,Rajendra Place Metro Station ,Rajender nagar, New Delhi-110060
**E-MAIL ID**: legendinfowaysp123@gmail.com., **Mobile No**: 9643924382
**CIN:** U72300MH2007PLC355903

## LIST OF SHARE HOLDERS FOR THE FINANCIAL YEAR ENDED AS ON 31.03.2024

| S. No. | CLID | NAME | SHARES | % OF HOLDING |
|---|---|---|---|---|
| 1 | '0000009 | INDIA SOLOMON HOLDINGS LTD. | 2741900 | 23.61 |
| 2 | '0000013 | UTSAV SECURITIES PVT. LTD. | 258900 | 2.23 |
| 3 | '0000015 | ANUP VERMA | 10000 | 0.09 |
| 4 | '0000016 | DEEPAK KUMAR | 5000 | 0.04 |
| 5 | '0000017 | LOVELY SECURITIES PVT. LTD. | 250000 | 2.15 |
| 6 | '1202060000801062 | MICRO LAND DEVELOPERS PVT LTD | 3000000 | 25.83 |
| 7 | '1202060000809042 | FINAGE LEASING AND FINANCE INDIA LTD | 900000 | 7.75 |
| 8 | '1202060000812741 | TRANS GLOBE NKS HOLDINGS LTD | 2900000 | 24.97 |
| 9 | '1301440002861035 | RKG FINVEST LIMITED | 560000 | 4.82 |
| 10 | '1301440003133585 | UTSAV SECURITIES PRIVATE LIMITED | 989200 | 8.52 |
| TOTAL | | | 11615000 | 100 |

**For and on behalf of**
**Legend Infoways India Limited**

For LEGEND INFOWAYS (INDIA) LIMITED

Deepak Bhojak

Director/Auth. Signatory

**Deepak Kumar Bhojak**
**Director**
**DIN: 06933359**