V.D. TIWARI & CO.
Chartered Accountants
Office No-7, 3rd Floor, Vakil City Centre, PLA, Hisar-125001
Phone : 8950794033, E-Mail : visheshbhardwaj50@gmail.com

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Members of Juridique Hawk Consultancy Private Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Juridique Hawk Consultancy Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including 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 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 accordance with accounting principle generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its Profit and Loss account and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of the Financial Statement" 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

For V.D.Tiwari & Co.
Chartered Accountants

HISAR

CA Vishesh Bhardwaj
M.No. 521439
FRN: 0002882N
Place: Hisar
Date:

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

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) Except for our comments in para (h)(vi) below in relation to the audit trail function of the accounting software being implemented by the Company, in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with in 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 the Companies Accounts Rules, 2014, as amended.

   (e) On the basis of the written representations received from the directors as on March 31, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report.

   (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the provisions of section 197 are not applicable to the Company for the year ended March 31, 2024.

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

      i. The Company does not have any pending litigations which would impact its financial position.

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

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

      iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under

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sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Board of Directors of the Company has not proposed dividend for the year. Hence, this clause is not applicable.

vi. Based on our examination which includes test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility, the same was enabled by the management throughout the year for all relevant transactions recorded in the software.

Annexure I referred to in paragraph I under the heading "Report on other legal and regulatory requirements" of our report of even date.

(i) (a) (A) The Company (Juridique Hawk Consultancy Private Limited) has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) Property, Plant and Equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification.

(c) According to the information and explanation given to us and the records of the Company examined by us, the Company does not own any immovable property. Therefore, the provisions of clause 3(i)(c) of the Order are not applicable to the Company.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2024.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) As explained to us and on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

(b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks and/or financial institutions during the year on the basis of security of current assets of the Company. Hence, this clause is not applicable.

(iii) According to the information and explanations given to us, during the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to Companies, firms, limited liability partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a), (b), (c), (d), (e) and (f) of the Order is not applicable to the Company and hence, not commented upon.

(iv) There are no loans, investments, guarantees and security in respect of which provision of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the order is not applicable to the Company.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

(vii) (a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, duty of customs, duty of excise, value added tax, cess and other statutory dues except Income-tax applicable to it, however, there have been slight delays in few cases. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts except income tax is payable in respect of these

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Chartered Accountants

statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or payment of interest to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared Willful defaulter by any bank or financial institution or government authority.

(c) In our opinion, and according to the information and explanations given to us, the term loans have been applied for the purposes for which they were obtained.

(d) According to the information and explanations given to us, and the procedures performed by us, and on overall examination of the financial statements of the Company, we report that no fund raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us, and the procedures performed by us, we report that the Company did not have any subsidiaries, joint venture or associate companies during the year.

(f) According to the information and explanations given to us, and the procedures performed by us, we report that the Company did not have any subsidiaries, joint venture or associate companies during the year.

(x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has made preferential allotment (Right issue) under review and the requirement of section 42 of the Companies Act, 2013 have been complied with and according to information and explanations given to us, the amount raised have been used for the purposes for which the funds were raised;

(xi) (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instances of material fraud by the Company or on the Company, noticed or reported during the year, nor have been informed of any such case by the management.

(b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, during the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the Company in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle blower complaints has been received during the year by the Company. Accordingly, the reporting under clause 3(xi)(c) of the Order is not applicable to the Company.

(xii) (a) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

(xiii) Transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirement to report under clause 3(xiii) of the order to the extent related to section 177 of the Act is not applicable to the Company.

V. D. Tiwari & Co. Chartered Accountants
RAISAR

(xiv) (a) The Company has implemented internal audit system commensurate with the size and nature of its business as required under the provisions of Section 138 of the Companies Act, 2013. Further, the report of the Internal Auditors for the period were duly considered under the audit.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence the requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

(d) There are no other Companies part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current year and the Company had not incurred cash losses in the immediately preceding financial year respectively.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) On the basis of the financial ratios disclosed in the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For V.D.Tiwari & Co.
Chartered Accountants

HISAR

CA Vishesh Bhardwaj
M.No. 521439
FRN: 0002882N
Place: Hisar
Date:

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF

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 Juridique Hawk Consultancy Private Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the 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's judgement, 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

V. D. Tiwari & Co. Chartered Accountants HISAR

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 Accountants of India".

For V.D.Tiwari & Co.
Chartered Accountants

HISAR

CA Vishesh Bhardwaj
M.No. 521439
FRN: 0002882N
Place: Hisar
Date:

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429
BALANCE SHEET
AS ON 31ST MARCH 2023

(Amount In '000 Indian Rs.)

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
Equity And Liabilities			
Shareholders Funds			
Share Capital	3	100.00	100.00
Reserve & Surplus	4	-158.46	-100.00
Non-Current Liabilities			
Long Term Borrowings	5	150.00	0.00
Deferred Tax Liabilities (net)	21.3		0.00
Current Liabilities			
Trade Payables	6		
Total Outstanding dues of Micro enterprises and Small enterprises		-	0.00
Total Outstanding dues of Creditors other than Micro enterprises and Small enterprises		-	0.00
Other Current Liabilities	7	-	0.00
Total		91.54	0.00
Assets			
Non-Current Assets			
Property, Plant, Equipment & Intangible Assets			
Property, Plant & Equipment	8		0.00
Current Assets			
Inventories	9	-	0.00
Trade Receivables	10	-	0.00
Cash and Cash Equivalents	11	91.54	0.00
Other Current Assets	12	-	0.00
Total		91.54	0.00
		(4)	(4)

Significant Accounting Policies & Notes to Accounts 1 to 22

The accompanying notes form an integral part of the financial statements

For VD Tiwari & CO.

Chartered Accountants

HISAR

CA Vishesh Bhardwaj
(Partner)
M.No: 521439
FRN: 000288N
Date: 25/09/24
Place: Hisar

For Juridique Hawk Consultancy Private Limited

Manoj
DIN: 07262810
(Director)

Manoj Saini
DIN: 08110165
(Director)

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429
Statement of Profit & Loss for the year ended 31st March 2024

(Amount in '000 Indian Rs.)

Particulars	Note No.	For the year ending on 31.03.2024	For the year ending on 31.03.2023
Income			
Revenue From Operations	13	-	0.00
Total Income (A)		**0.00**	**0.00**
Expenses			
Purchase of Stock in trade	14	-	0.00
Change in Inventories	15	-	0.00
Employee Benefit Expense	16	30.46	0.03
Finance Cost	17	0.00	0.00
Depreciation and Amortization Expenses	18	0.00	0.00
Other Expenses	19	28.00	21.88
Total Expenses (B)		**58.46**	**21.91**
Profit Before Exceptional Items and Tax (A-B)		**-58.46**	**-21.91**
Exceptional Items		-	**0.00**
Profit Before Extraordinary Items and Tax (A-B)		**-58.46**	**-21.91**
Extraordinary Items		-	**0.00**
Profit before Tax		**-58.46**	**-21.91**
Tax Expense			
Current Tax		-	0.00
Deferred Tax		-	0.00
Profit (Loss) For The Period		**-58.46**	**-21.91**
Earning Per Equity Share			
Basic		(5.85)	(2.19)
Diluted		(5.85)	(2.19)

As per our report of even date attached
For VD Tiwari & CO.
Chartered Accountants

HISAR

CA Vishesh Bhardwaj
(Partner)
M.No: 521439
FRN: 002882N
Date: 25/09/24
Place: Hisar

For Juridique Hawk Consultancy Private Limited

JURIDIQUE HAWK CONSULTANCY PVT. LTD. HISAR

Manoj
DIN: 07267810
(Director)

Manoj saini
DIN: 08140165
(Director)

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

Note 20 Additional Information to the financial statements (Cont.)

20.17 **Ratio**

S.No.	Particulars	Year ended 31st March 2024			Year ended 31st March 2023			Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
1	**Current Ratio** Current Assets/Current Liabilities	-	-	#DIV/0!			#DIV/0!	#DIV/0!
2	**Debt-Equity Ratio** Total Debt/Shareholder's Equity	-	-	#DIV/0!	0.00		#DIV/0!	#DIV/0!
3	**Debt Service Coverage Ratio** (PBT+Depreciation+Interest)/(Current Maturities+Interest)	-	-	-	-	-	-	-
4	**Return on Equity (ROE)** Net Profit after taxes/Average Shareholder's equity	-58.46	100.00	0.00	-54.41	100.00	0.00	#NAME?
5	**Inventory Turnover Ratio** Sales/Average Inventory	-	-	-	-	-	-	-
6	**Trade Receivable Ratio** Credit Sales/Average Debtors	-	-	-			-	-
7	**Trade Payable Ratio** Purchase of Goods/Average Creditors	-	-	#DIV/0!	-	-	#DIV/0!	-
8	**Net Capital Trunover Ratio** Turnover/Average Net Working Capital	-		#DIV/0!			#DIV/0!	-
9	**Net Profit Ratio** Net Profit/Turnover		-	#DIV/0!			NA	NA
10	**Return on Capital Employed** Earning before Interest and Taxes/Capital Employed	-	-	#DIV/0!			#DIV/0!	#DIV/0!
11	**Return on Investment** Return on Investment/Cost of Investment	NA	NA	NA	NA	NA	NA	NA

Explanation for Variance more than 25%

1 **Return on Equity Ratio**

There in Change in ROE as comapred to previous FY

V. D. Tiwari & Co. * Chartered Accountants * HISAR

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

Note 20 Additional Information to the financial statements (Cont.)
20.17 Ratio

S.No.	Particulars	Year ended 31st March 2023			Year ended 31st March 2023			Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
1	**Current Ratio** Current Assets/Current Liabilities	-						
2	**Debt-Equity Ratio** Total Debt/Shareholder's Equity	-						
3	**Debt Service Coverage Ratio** (PBT+Depreciation+Interest)/(Current Maturities+Interest)							
4	**Return on Equity (ROE)** Net Profit after taxes/Average Shareholder's equity							
5	**Inventory Turnover Ratio** Sales/Average Inventory	-						
6	**Trade Receivable Ratio** Credit Sales/Average Debtors	-						
7	**Trade Payable Ratio** Purchase of Goods/Average Creditors	-						
8	**Net Capital Trunover Ratio** Turnover/Average Net Working Capital	-						
9	**Net Profit Ratio** Net Profit/Turnover							
10	**Return on Capital Employed** Earning before Interest and Taxes/Capital Employed							
11	**Return on Investment** Return on Investment/Cost of Investment	NA	NA	NA	NA	NA	NA	NA

Explanation for Variance more than 25%

1 **Return on Equity Ratio**

There in Change in ROE as comapred to previous FY

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Cash Flow Statement for the year ended 31st March 2023

	Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A.	**Cash flow from operating activities**		
	Net profit/ (loss) before tax	-58460.21	-21.91
	Depreciation	0	0.00
	Operating profit/ (loss) before working capital changes	**-58.46**	**-21.91**
	Changes in working capital:		
	Adjustment for (increase)/decrease in operating assets:		
	Inventories	0	0.00
	Trader Receivables	0	0.00
	Other Current Assets	0	0.00
	Adjustment for increase/(decrease) in operating liabilities:		
	Trade Payables	0	0.00
	Other Current Liabilities	0	0.00
	Cash Generated from Operations	**-58.46**	**-21.91**
	Net cash flow from/(used in) Operating Activities	**-58.46**	**-21.91**
B.	**Cash flow from investing activities**		
	Purchase of Fixed Asset	0	0.00
	Net cash flow from/(used in) Investing Activity	**0.00**	**0.00**
C.	**Cash flow from financing activities**		
	Issue of Share Capital	0	0.00
	Long Term Borrowings	150000	0.00
	Net cash flow from/(used in) financing activities	**150.00**	**0.00**
	Net increase in cash and cash equivalents (A+B+C)	91.54	-21.91
	Cash and cash equivalents at the beginning of the year	0.00	0.00
	Cash and cash equivalents at the end of the year *	**91.54**	**-21.91**
	*** Comprises**		
i.	Balances with banks		
	a. In current accounts	0	0.00
ii	Cash in hand	0	0.00
		0.00	**0.00**

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

1 Corporate Information

Juridique Hawk Consultancy Private Limited ("the Company") was incorporated on 01st December 2015. The Company is in the business of Consultancy

2 Significant Accounting Policies and Notes on Accounts

(a) Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

(b) Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, incomes and expenses and the disclosure of contingent liabilities on the date of the financial statements.

(c) Revenue Recognition

Consultancy Services

Consultancy Income is Recogined as Revenue

Other Incomes is accounted on accural basis.

Interest incomes received on refund of taxes have been booked on receipt basis.

(d) Property, Plant and Equipment

Plant and Equipments are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. Any trade discount and rebates are deducted in arriving at the purchase price. The Machine is Sold at end of the year.

Subsequent expenditure related to an item of Plant and Equipments is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintainance expenditure are charged to the statement of profit and loss for the period during which such expenses are incurred.

(e) Depreciation

Depreciation on Plant and Equipment is calculated on Written down value using the rates arrived at based on the useful lives estimated by the management. The company has used the following rates to provide depreciation

Class of Assets	**Useful Life**
Machinery	15 Years

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(f) Impairment

At each balance sheet date, the company assess whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount. If the carrying amount if assets exceeds its recoverable amount, an impairment loss is recognized in the Statement of Profit and Loss to the extent carrying amount exceeds recoverable amount.

(g) Borrowing Cost

Borrowing Cost that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets upto the date the assets are ready for its intended use. All other borrowing costs are recognised as an expense in the year in which they are incurred.

(h) Foreign Currency Transactions

Company do not have any foreign transaction during the year.

(i) Taxes on Income

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only if there is virtual certainity supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets are reviewed at each balance sheet date for their realisability.

(j) Earning Per Share

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

(k) Provisions

A provision is recognised when the Company has apresent obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits is required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

(l) Contingent Liabilities and Contingent Assets

A contingent liability is a possible obligations that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more future events beyond the control of the company or the present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

(m) Operating Cycle

Based on the nature of services/activities of the company and the normal time between providing services and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Balance Sheet

	As at 31st March 2024	(Amount in '000 Indian Rs.) As at 31st March 2023
3 Share Capital		
3.1 Authorized Share Capital:		
10,000 Equity Shares of Rs.10/-each fully paid up (PY 10,000 Equity Shares of Rs. 10/- each fully paid up	100.00	100.00

(Amount in '000 Indian Rs.)

Issued, Subscribed & Paid Up		
10,000 Equity Share of Rs. 10/- each fully paid up (PY 10,000 Equity Shares of Rs. 10/- each fully paid up	100.00	100.00
	100.00	100.00

3.2 The Reconciliation of Number of Shares outstanding at the beginning and at the end of the year:

Particulars	As at 31st March 2024	As at 31st March 2023
Equity Shares at the Beginning of the year	10,000	10,000
Add: Shares issued during the year	0	-
Less: Shares cancelled on buy back of Equity Shares	0	-
Equity Shares at the End of the Year	10,000	10,000

3.3 The Detail of Shareholders holding more than 5% Shares

Name of Shareholders		As at 31st March, 2024		As at 31st March, 2023		
		No. of Shares	% holding	No. of Shares	% holding	
Pritesh Mehta		6500	65.00%	6500	65.00%	
Manoj		3500	35.00%	3500	35.00%	
Total:		10,000	100.00%	10,000	100.00%	

3.4 Aggregate number of bonus shares issued for the consideration other than cash during the Period of five years immediately preceding the reporting date s	NIL	NIL

3.5 Term/Right attached to Equity Shares

The Company has only one class of equity share having a par value of Rs. 10 per equity share. Each equity shareholder is entitled to one vote.

3.6 Shareholding of Promoters

Shares held by promoters at the end of year i.e 31st March 2024

Name of Promoter					No. of Shares	%of total shares
Pritesh Mehta					6500	65%
Manoj					3500	35%

Shares held by promoters at the end of year i.e 31st March 2023

Name of Promoter					No. of Shares	%of total shares
Pritesh Mehta					6500	65%
Manoj					3500	35%

(Amount in '000 Indian Rs.)

4 Reserve & Surplus:	As at 31st March 2024	As at 31st March 2023
Surplus/(Deficit) in Profit & Loss Account		
Opening Balance	-100.00	-49.59
Add: Profit / (loss) for the year	-58.46	-50.41
Transfer To/From Reserves		0.00
Net Surplus / (Deficit) in the Statement of Profit & Loss	-158.46	-100.00

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5 **Long Term Borrowings** (Amount In '000 Indian Rs.

	As at 31st March 2024	As at 31st March 2023
From Director & Relatives		
Unsecured Loan		
Director manoj (Director)	150.00	0.00
	0.00	0.00
Total	150.00	0.00

6 **Trade Payables** (Amount in '000 Indian Rs.)

	As at 31st March 2024	As at 31st March 2023
Outstanding dues of micro enterprises and small enterprises	0	-
Outstanding dues of other than micro enterprises and small enterprises	0	0.00
Total	0	0.00

Trade Payables ageing schedule as at 31st March 2023

Particuars	Outstanding the following periods from the due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i) MSME	-	-	-	-	
(ii) Others	-	-	0.00	0.00	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Payables ageing schedule as at 31st March 2022

Particuars	Outstanding the following periods from the due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i) MSME	-	-	-	-	
(ii) Others	-		0.00	0.00	0.00
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

***Ageing of Trade Payables is based on the due date of payment and where there is no specific agreement for the due date, it is based on the date of transaction.**

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2024	As at 31st March 2023
(i) The principal amount remaining unpaid to any supplier as at the end of the year.	-	-
(ii) The interest due on principal amount remaining unpaid to any supplier as at the end of the year	-	-
(iii) The amount of interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), along with the amount of the payment made to the supplier beyond the appinted day during the year.	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appinted day during the year) but without adding the interest specified under the MSMED Act.	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the year.	-	-
(vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

***Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. There is no dues to Micro and Small Enterpsises as per information provided by the management.**

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2018PTC087429

(Amount in '000 Indian Rs.)

7 Other Current Liabilities	**As at 31st March 2024**	**As at 31st March 2023**
Audit Fees Payable	0	-
Advance Received from Customer	0	-
Legal & Professional Charges Payable	0	-
Other Payables	0	-
Total	-	-

(Amount in '000 Indian Rs.)

9 Inventories	**As at 31st March 2024**	**As at 31st March 2023**
Inventory of Finished Goods	0	-
Total	0.00	-

(Amount in '000 Indian Rs.)

10 Trade Receivables	**As at 31st March 2024**	**As at 31st March 2023**
Undisputed Trade Receivable - Considered Good	0	0.00
Undisputed Trade Receivable - Considered Doubtful	0	0.00
Disputed Trade Receivable - Considered Good	0	0.00
Disputed Trade Receivable - Considered Doubtful	0	0.00
Total	0.00	0.00

Trade Receivables Ageing Schedule as at 31st March 2023

S.No	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i)	Undisputed Trade Receivable - Considered Good	-	-	-	-	0.00	-
(ii)	Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-

Trade Receivables Ageing Schedule as at 31st March 2023

S.No	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i)	Undisputed Trade Receivable - Considered Good		-		-	21.75	21.75
(ii)	Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-

Note: Ageing of Trade Receivable is based on the due date of payment and where there is no specific agreement for the due date, it is based on the date of transaction.

(Amount in '000 Indian Rs.)

11 Cash & Cash Equivalents :	**As at 31st March 2024**	**As at 31st March 2023**
(a) Balance With Banks		
In Current Account	0	0.00
(b)Cash In Hand		
Cash	91.54	0.00
Total	91.54	0.00

12 Other Current Assets	**As at 31st March 2024**	**As at 31st March 2023**
		0
Security	0	0.00
GST Receivable	0	0.00
Total	0	0.00

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Profit & Loss Account

(Amount in '000 Indian Rs.)

		For the year ended on 31st March 2024	For the year ended on 31st March 2023
13	**Revenue from Operations**		
	Sales	-	
	Total	**0.00**	**0.00**

		For the year ended on 31st March 2024	For the year ended on 31st March 2023
14	**Purchase of Stock in trade**		
	Purchases	-	-
	Total	-	-

		For the year ended on 31st March 2024	For the year ended on 31st March 2023
15	**Change in Inventories**		
	Inventory of Finished Goods at the beginning of year	-	-
	Inventory of Finished Goods at the end of year	-	-
	Total	-	-

		For the year ended on 31st March 2024	For the year ended on 31st March 2023
16	**Employee Benefit Expense**		
	Salary to Staff	30.46	29
	Staff Welfare Expense	-	-
	Total	**30.46**	**29**

		For the year ended on 31st March 2024	For the year ended on 31st March 2023
17	**Finance Cost**		
	Bank Interest	-	-
	Total	-	-

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Profit & Loss Account

(Amount in '000 Indian Rs.)

18	Depreciation and Amortization Expense	For the year ended on 31st March 2024	For the year ended on 31st March 2023
	Depreciation on Tangible Assets	-	0.00
	Total	-	**0.00**

19	Other Expenses	For the year ended on 31st March 2024	For the year ended on 31st March 2023
	Rent Expense	0.00	0.00
	Bank Charges	0.88	0.88
	Payment to auditors (Refer Note (i) below	0.00	0.00
	Printing & Stationery Exp.	0.00	0.00
	Telephone Expenses	0.00	0.00
	Electricity Expenses	0.00	0.00
	Office Expense	0.00	0.00
	Round Off	0.00	0.00
	Packing Material	0.00	0.00
	Office Cleaning Expenses	21.00	12.00
	Accounting Expenses	6.12	9.00
	Total	28.00	21.88

Note (i) Payment to auditors

Payment to Auditors	For the year ended on 31st March 2024	For the year ended 31st March 2023
Payment to the auditors comprises	0	0
For Statutory Audit	0	0.00

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Balance Sheet

Note No. 8 Property, Plant and Equipments

(Amount in '000 Indian Rs.)

Particulars	Gross Block				Accmulated Depreciation/ Amortisation				Net Block	
	Balance as at 1st April 2022	Additions During the Year	Deletion During the Year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided During the Year	Deletion /Adjustmet During the Year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous Year	-	-	-	-	-	-	-	-	-	-

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
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Fixed Assets (as per Income Tax Act 1961)

(Amount in '000 Indian Rs.)

Particulars	Rate of Depreciation	WDV					Depreciation	Net Block	
		Balance as at 1st April 2022	Additions		Deletion During the Year	Balance as at 31st March 2023	Provided during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
			Before 180 days	After 180 days					
Block - Plant & Machinery @ 15%									
Machinery	15.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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