

FINANCIAL INFORMATION OF OUR GROUP COMPANIES

As per SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, for the purpose of identification of Group Companies, our Company has considered those companies as our Group Companies which is covered under the applicable Accounting Standard (AS-18) as per the Restated Financial Statements of our Company. Further in addition to it, pursuant to a resolution of our Board dated January 12, 2024 for the purpose of disclosure in relation to Group Companies in connection with the Issue, a company shall be considered material and disclosed as a Group Company if any such company is an Associate Company of our Company or our Company is an Associate Company of such Company.

Except as stated below, there are no company which is considered material by the Board of Directors of our Company to be identified as Group Company.

Details of our Group Companies:

1. Mystudia Private Limited

Brief Corporate Information

Date of Incorporation	03 November 2020
Current Activities	To carry on the business of providing outsourcing services for all processes, sub processes, transactions, activities, and all other work performed by business or service providers relating to marketing, advertising, backend support services and information technology services for its holding Company M/s Vidhvaan.Com INC (Canadian Co.).
CIN	U74999GJ2020PTC117922
Registered Office Address	TF/301, ATP Arcade, Nr. National Handloom B/h. Samartheshwar Mahadev, Law Garden, Ahmedabad, Gujarat, 380006 India

Board of Directors

As on date of this Draft Prospectus the Board of Directors comprised of:

Sr. No.	Name of the Directors	Designation	DIN Number
1.	Jignesh Patel	Director	02164954
2.	Bhupendrasinh Rathod	Additional Director	07744362

Financial Information

(Rs. In Lacs)

Particulars	2020-21	2021-22	2022-23
Share Capital	1.00	1.00	1.0
Reserves (excluding revaluation reserve)	(34.84)	9.88	46.68
Revenue from Operations	14.49	343.40	506.89
Other Income	0.00	0.00	0.00
Profit After Tax	(34.84)	44.72	36.80
Earnings Per Share/ Diluted Earnings Per Share (In Rs.)	(348.41)	447.18	368.00
Net Assets Value (In Rs.)	(348.41)	108.77	476.76

103-104, ATP Arcade, Nr. National Handloom,
Law Garden, Ahmedabad-380 006, India.

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Other confirmations:

- None of our Group Companies are listed Company.
- The Group Companies are neither a sick company within the meaning of the Sick Industrial Companies (Special Provisions) Act, 1985 nor is under winding up.
- There are no defaults in meeting any Statutory/bank/institutional dues and no proceedings have been initiated for economic offences against the Company.

Common Pursuit:

Our Group Companies is not in the same line of business as our company.

Business Interests amongst our Company and Group Company /Associate Company

Except as disclosed in Note No. 29 "Related Party Transactions" on page 129 under Chapter Restated Financial Statement, none of our Group Entities have any business interest in our Company.

Sale or Purchase between Our Company and Our Promoter Group Company

For details, see Note No. 29 "Related Party Transactions" on page 129 of Draft Prospectus.

Changes in Accounting Policies in the last three years

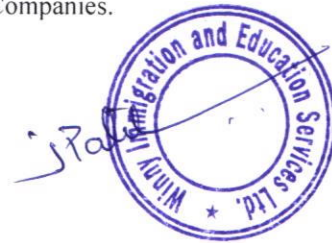
Except as mentioned under the paragraph Changes in Significant Accounting Policies, under Chapter titled "Restated Financial Statements" beginning on page 106 of the Draft Prospectus, there have been no changes in the accounting policies in the last three years.

Litigation

For details relating to the legal proceedings involving the Group Entities, see "Outstanding Litigations and Material Developments" on page 145 of this Draft Prospectus.

Defunct /Struck of Company

There are no Companies in our group listed above which have been declared as a sick company under the SICA. There is no winding up proceedings against any of Promoter Group Companies.



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