J C S & CO
CHARTERED ACCOUNTANTS

2A, Vattoly Towers,
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Independent Auditors' Report

To the Members of JUSTDOTPLAY FOUNDATION
CIN: U92419KL2021NPL070169

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of JUSTDOTPLAY FOUNDATION ('the Company'), which comprise the balance sheet as at 31st March, 2024, the statement of income & expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 standalone financial statements.

Opinion

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

Report on Other Legal and Regulatory Requirements

1. As the company is a private company and falls within the exemption specified under paragraph 2(v) of 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 Act. Hence the matters specified in paragraphs 3 and 4 of the said Order are not enclosed.

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 Income & expenditure dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid standalone 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 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act; and

(f) 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 derivatives contracts for which there were any material foreseeable losses; and
iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For JCS &
CO
Chartered Accountants
(Firm Reg. No 24055S.)

JCS & Co
ERNAKULAM 682018
CHARTERED ACCOUNTANTS

JOSHY K V
(Partner)
(Membership No. 220514)
UDIN-24220514BKAJNX4236

Place of Signature: Ernakulam
Date: 2nd September 2023

JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam, Kerala,India,683104
(Licenced under section 8 (1) of the Companies Act, 2013)
CIN:U92419KL2021NPL070169
Balance sheet as at 31 March 2024

	Particulars	Note No.	As at 31 March 2024 INR (00's)	As at 31 March 2023 INR (00's)
I.	**Equity and liabilities**			
	Shareholders' funds			
	(a)Share capital	2	100	100
	(b)Reserves & Surplus	3	(662)	(207)
	Share application money pending			
	Non-current liabilities			
	(a)Long term Borrowings			
	(b) Deferred tax Liablities (Net)			
	(c)Other long term liabilities			
	(d)Other long term Provisions			
	Current liabilities			
	(a) Trade payables			
	Outstanding dues of micro enterprises and small enterprises			
	Outstanding dues of creditors other than micro enterprises and small enterprises			
	(b) Short term borrowings	4	402	402
	(c) Other current liabilities	5	387	415
	(d) Short term provisions			
	Total		227	710
II.	Assets			
	Non-current assets			
	(a) Property, Plant and Equipment			
	(i) Tangible assets			
	(ii) Intangible assets			
	(b) Non current investment			
	(c) Long-term loans and advances			
	(d) Deffered Tax Assets			
	(e) Other non current assets			
	Current assets			
	(a) Current investment			
	(b) Inventories			
	(c) Trade Receivables			
	(d) Cash and bank balances	6	205	698
	(e) Short-term loans and advances			
	(f) Other current assets	7	22	12
			227	710
	Total		227	710
III.	Significant Accounting Policies and Accompaning Notes form integral part of the Financial Statements			

As per our attached report of even date.

For JCS & Co.,
Chartered Accountants
FRN 24055S

JCS & Co. CHARTERED ACCOUNTANTS ERNAKULAM 682018

Joshy K V
Partner
Membership No: 220514

Place : Ernakulam
Date : 2/9/24

For Justdotplay Foundation

Anand Varghese Mathew
Director
DIN: 09265927

Peter J Pulikkunnel
Director
DIN: 09265928

JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam, Kerala,India,683104

CIN:U92419KL2021NPL070169

(Licenced under section 8 (1) of the Companies Act, 2013)

Statement of Income & Expenditure for the period ended 31 March 2024

	Particulars	Note No.	Year ended 31 March 2024 INR (00's)	Year ended 31 March 2023 INR (00's)
I.	Revenue			
	(a) Revenue from operations	8	4,123	2,406
	(b) Other Income			
	Total revenue		4,123	2,406
II.	Expenses			
	(a) Cost of material consumed			
	(b) Changes in inventories of FG,WIP,stores			
	(c) Employee benefit expenses	9	2,750	1,373
	(d) Finance costs			
	(e) Depreciation and amortisation expense			
	(f) Other expenses	10	1,829	886
	Total expenses		4,579	2,259
	Profit before tax		(456)	147
III.	Tax expense			
	(a) Current tax		-	-
	(b) Less: MAT credit entitlement (including previous years)		-	-
	Net tax		-	-
	(c) Deferred tax			
IV.	Profit after tax		(456)	147
V.	Earnings per equity share of face value of INR 10 each			
	Basic			
	Diluted		(0.46)	0.15
VI.	Significant Accounting Policies and Accompaning Notes form integral part of the Financial Statements			

As per our attached report of even date.

For JCS & Co.,
Chartered Accountants
FRN 24055S

JCS & Co * CHARTERED ACCOUNTANTS * ERNAKULAM 682018

Joshy K V
Partner
Membership No: 220514

Place : Ernakulam
Date: 2/5/24

For Justdotplay Foundation

Anand Varghese Mathew
Director
DIN: 09265927

Peter J Pulikkunnel
Director
DIN: 09265928

JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam, Kerala,India,683104

CIN:U92419KL2021NPL070169

Significant Accounting Policies and Notes on Accounts for the period ended 31st March 2024

Company Overview

Justdotplay Foundation ("the section 8 company") was incorporated on 3 August 2021 and is engaged in the business of work in the field of personal and community development by using sports and recreaational activities, training, upskilling, organising events, research & development, and other auxiliary services. The company's registered office is in Ernakulam, Kerala.

Note 1 : Significant Accounting Policies

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention, on accrual basis of accounting in conformity with the Generally Accepted Accounting Principles in India ('Indian GAAP') in compliance with the provisions of the Companies Act 2013 (the Act) including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

All the assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and services and the time between the acquisition of assets for operation and their realization in cash or cash equivalent, the company has ascertained its operating cycle to be 12 months, for the purpose of current / non-current classification of assets and liabilities.

The company is a Small and Medium Size Company (SMC) as defined in the general instruction in respect of Accounting Standards notified under the Companies Act. Accordingly, the Company has complied with the accounting standards to the extent applicable.

1.2 Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles, which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods.

1.3 Revenue Recognition

Sales of products and services are recognised when the risk and rewards of ownership of the products are passed on to the customer which is generally on dispatch of goods or when the service has been provided.

1.4 Property, Plant and Equipment

Gross Block of Property, Plant and Equipments are shown at the cost of acquisition including duties, taxes and other expenses directly attributable to bringing the assets to their working condition for the intended use. The Net Block of Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any.

1.5 Intangible Assets

Assets those are identifiable, non-monetary in nature and with no physical substance have been classified as Intangible Assets. Intangible Assets are recognized only if it is probable that the future economic benefits that are attributable to assets will flow to the enterprise and the cost of the assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Goodwill arising on account of acquisition is amortised over a period of 5 years

1.6 Depreciation/ Amortisation

The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

1.7 Inventories

Stores, spares, raw materials and consumables are determined on weighted average basis. Stock-in-trade are valued at lower of cost or net realizable value.

1.8 Government Grants

The Company recognises government grants only when there is reasonable assurance that the conditions attached to them will be complied with, and the grants will be received. Government grants received in relation to assets are recognised as deferred income and amortised over the useful life of such asset. Government grants, which are revenue in nature are either recognised as income or deducted in reporting the related expense based on the terms of the grant, as applicable.

1.9 Foreign Currency Transactions

Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of Foreign Currency Monetary Items at the Balance Sheet Date

Foreign currency monetary items outstanding at the Balance Sheet date are restated at the year-end rates.

Treatment of Exchange Differences

Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

1.10 Employee Benefits

Defined monthly contributions towards employee provident fund are charged to Statement of Profit and Loss. The interest rate payable is as notified by the Government.

The Company's is not covered under gratuity as of now. The net obligation in respect of the gratuity benefit scheme will be calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any plan assets is deducted.

The present value of the obligation under such defined benefit plan is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation for leave encashment is recognised in the same manner as gratuity.

The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan, are based on the market yields on Government securities as at the Balance Sheet date.

The recognised asset is limited to the net total of any unrecognized actuarial losses and past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan if the calculations result in a benefit to the company.

Actuarial gains and losses will be recognized immediately in the Statement of Profit and Loss.

1.11 Income Tax

Income tax is accounted in accordance with Accounting Standard on Accounting for Taxes on Income (AS-22), which includes current taxes and deferred taxes. Deferred Tax assets/ liabilities representing timing differences between accounting income and taxable income are recognized to the extent considered capable of being reversed in subsequent years. Deferred tax assets are recognised only to the extent there is reasonable certainty that sufficient future taxable income will be available, except that deferred tax assets arising due to unabsorbed depreciation and losses are recognised if there is a virtual certainty that sufficient future taxable income will be available to realise the same.

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1.12 Earnings per share

Basic/ diluted earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares/ dilutive potential equity shares outstanding as at the end of the year as the case may be.

1.13 Leases

Operating lease rentals are charged to Statement of Profit and Loss of the period to which they relate.

1.14 Provisions, Contingent Liabilities and Contingent Assets

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.15 Cash Flows

Cash flows are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

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JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam, Kerala,India,683104

CIN:U92419KL2021NPL070169

Notes to the financial statements for the year ended 31 March 2024

Note No.	Particulars	As at 31 March 2024		As at 31 March 2023	
		Number	INR (00's)	Number	INR (00's)
2	**Share capital**				
	Authorised share capital				
	Equity Shares of INR 10 each	1,000	100	1,000	100
		1,000	**100**	**1,000**	**100**
	Issued, subscribed and fully paid up				
	Equity shares of INR 10 each	1,000	100	1,000	100
	Subcribed and fully paid				
	Equity shares of INR 10 each	1,000	100	1,000	100
	Total	**1,000**	**100**	**1,000**	**100**

		As at 31 March 2024		As at 31 March 2023	
a)	**Reconciliation of share capital**	Number	INR (00's)	Number	INR (00's)
	Balance at the beginning of the year				
	Add: Issued during the year	1,000	100	1,000	100
	Balance at the end of the year	**1,000**	**100**	**1,000**	**100**
b)	**Details of shareholders holding equity shares more than 5%**	Number	%	Number	%
	1. Anand Varghese Mathew	500	50%	500	50%
	2. Peter J pulikkunnel	500	50%	500	50%

c) **Terms & Rights attached to equity shares**

(i) The Company has only one class of equity shares having a par value of INR 10 each. Each holder of equity shares is entitled to one vote per share. The Company declares and pay dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to approval of the Shareholders in the ensuing Annual General Meeting.

(ii) If any assets are available for distribution upon liquidation in terms of the provisions of the Act, it will be distributed in proportion to the capital paid up or which ought to have been paid up at the commencement of winding up.

JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam, Kerala,India,683104

CIN:U92419KL2021NPL070169

Notes to the financial statements for the year ended 31 March 2024

Note No.	Particulars	As at 31 March 2024 INR (00's)	As at 31 March 2023 INR (00's)
3	Reserves and surplus		
	Surplus		
	Balance at the beginning of the year	(207)	(354)
	Add : Transferred from statement of profit and loss	(456)	147
		(662)	(207)
4	Short Term Borrowings		
	Loans & advances from relative parties	402	402
		402	402
5	Other current liabilities		
	Salary Payable	273	273
	Expense Payable	114	142
		387	415
6	Cash and cash equivalents		
	Balance with bank	205	698
	Cash on hand		
		205	698
7	Other current assets		
	Income Tax		
	GST Input Credit	22	12
		22	12

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JUSTDOTPLAY FOUNDATION

Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Ernakulam,

CIN:U92419KL2021NPL070169

Notes to the financial statements for the year ended 31 March 2024

S.No.	Particulars	31 March 2024 INR(00's)	31 March 2023 INR (00's)
8	Revenue		
	Revenue from operations		
	Contribution Received	35	181
	Donation	3,822	1,427
	Training Fee	266	798
		4,123	2,406
9	Employee benefit expense		
	Salaries, wages and bonus	2,750	1,373
		2,750	1,373
10	Other expenses		
	Traveling Expenses	38	49
	Office expenses	96	15
	Printing & Stationery	274	-
	Tournament & Events	1,320	507
	Audit Fees	100	50
	Professional fees	-	265
		1,829	886

11. Contingent Liabilities/Capital commitments not provided for - Nil

12. **Related Party Disclosures**

Disclosure of transactions with related parties as required by Accounting Standard -18 on Related Party Disclosure as prescribed by Companies (Accounting Standard) Rules 2006

I. Name of the related parties and the nature of relationship

a) Key Management Personnel

i. Anand Varghese Mathew

ii. Peter J Pulikkunnel

II. Transactions with above parties:

Particulars	31-Mar-2024(00's)	31-Mar-2023 (00's)
Unsecured loan		
Peter J Pulikkunnel	402	402
Expense Payable		
Anand Varghese	15	15
Total	**417**	**417**
Remuneration to Directors		
Anand Varghese	2,750	1373

13.

Auditor's Remuneration	31-Mar-2024 (00's)	31-Mar-2023 (00's)
Audit Fee	100	50
Total	**100**	**50**

14 **Earnings per Share**

Particulars	31-Mar-2024 (00's)	31-Mar-2023 (00's)
Net Profit available to equity shareholders	(456)	147
Weighted average number of shares	1,000	1,000
Earnings per share	(0.46)	0.15

15 Transactions in Foreign Currency : Nil

16 **Key Financial Ratios**

Particulars	as at 31-Mar-2024	as at 31-Mar-2023	Variance
Liquidity Ratio			
Current Ratio (times)	0.29	0.87	-67%
Solvency Ratio			
Debt-Equity Ratio (times)	-	-	-
Debt Service Coverage Ratio (times)			-
Profitability ratio			
Net Profit Ratio (%)	(0.11)	0.06	-281%
Return on Equity Ratio (%)	(4.56)	1.47	-410%
Return on Capital employed (%)	0.81	(1.38)	-159%
Return on Investment (%)	0.81	(1.38)	-159%
Utilization Ratio			
Trade Receivables turnover ratio (times)	-	-	
Inventory turnover ratio (times)	-	-	
Trade payables turnover ratio (times)	-	-	
Net capital turnover ratio (times)	-	-	

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Major Variances	% Variation	Reason
Current Ratio (times)	-67%	Since the Company is in intital years of operations, ratios shows major difference.
Net Profit Ratio (%)	-281%	
Return on Equity Ratio (%)	-410%	
Return on Capital employed (%)	-159%	
Return on Investment (%)	-159%	

Detailed explanations of ratios

1 Current Ratio:

The Current Ratio is a liquidity ratio that measures a Company's ability to pay short-term obligations or those due within one year. It is calculated by dividing the current assets by current liabilities.

Current Ratio = Current Assets/ Current Liabilities

Current Assets (Numerator) = Inventories+Trade Receivables+Cash & Cash Equivalents+Short Term Loans

Current Liabilities (Denominator) = Trade Payables+Other Current Liabilities

2 Debt- Equity Ratio:

The ratio is used to evaluate a Company's financial leverage. It is a measure of the degree to which a Company is financing its operations through debt versus wholly owned funds. It is calculated by dividing a Company's total liabilities by its shareholder's equity.

Debt Equity Ratio= Long Term Debts / Shareholder's Fund

Long Term Debts (Numerator) = Long Term Borrowings

Shareholder's Fund (Denominator) = Share Capital+Reserves & Surplus

3 Debt Service Coverage Ratio:

Debt Service Coverage Ratio = Net Operating Income / Total Debt Service

Net Operating Income (Numerator) = Net Profit Before Tax

Debt Service (Denominator) = Interest + Principal Repayment

4 Return on Equity Ratio:

Return on equity is derived by dividing net income by shareholder's equity. It provides a return that management realizes from the shareholder's equity.

Return on Equity Ratio= (Profit after Tax- Preference Dividend)/ Ordinary Shareholder's Fund

Numerator = Profit after Tax- Preference Dividend

Denominator = Ordinary Shareholder's Fund

5 Inventory Turnover Ratio:

Inventory Turnover is the number of times a Company sells and replaces its inventory during a period. It is calculated by dividing turnover by average inventory.

Inventory Turnover Ratio= Cost of Goods Sold(Numerator) / Average Inventory (Denominator)

6 Trade Receivables Turnover Ratio:

The above ratio is used to quantify a Company's effectiveness in collecting its receivables or money owed by customers. The ratio shows how well a Company uses and manages the credit it extends to customers and how quickly that short-term debt is collected or is paid. It is calculated by dividing turnover by average trade receivables.

Trade Receivables Turnover Ratio= Net Credit Sales (Numerator) / Average Accounts Receivable

7 Trade Payables Turnover Ratio:

This ratio is used to measure the number of times the business is paying off its creditors or suppliers in an accounting period.

Trade Payables Turnover Ratio= Net Credit Purchases (Nunerator)/ Average Accounts Payables (Denominator)

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8 Net Capital Turnover Ratio:

The capital turnover ratio measures the effectiveness with which a firm uses its financial resources.

Net Capital Turnover Ratio = Cost of Goods Sold (Numerator) /Capital Employed

9 Net Profit Ratio:

The net profit margin, or simply net margin, measures how much net income or profit is generated as a percentage of revenue.

Net Profit Ratio= Net Profit (Numerator)/ Annual Turnover (denominator)

10 Return on Capital Employed:

Return on capital employed is a profitability ratio used to show how efficiently a company is using its capital to generate profits

Return on Capital Employed= Profit (Numerator)/ Capital Employed (Denominator)

11 Return on Investment:

This financial ratio measures profitability concerning the total capital employed in a business enterprise.

Return on Investment= Profit Before Interest and Tax (Numerator) / Total Capital Employed (Denominator)

17 Provision for current taxation has been made in the accounts, as estimated by the management.

18 The Company has an internal control system which is adequate considering its size and operation as well as the fact that the senior management is extensively involved in the day to day activities of the business and also in the year end financial reporting process. The company has only few levels of management and few people in the organisation limiting opportunities to segregate duties. However adequate alternative controls are in place due to close supervision by senior management including directors.

19 There are no transactions with struck off companies under section 248 or 560

20 No charges or satisfaction is yet to be registered with Registrar of Companies beyond the statutory period.

21 There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237 of the Companies Act 2013

22 The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall 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 to or on behalf of the Ultimate Beneficiaries

23 There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

24 The company is not covered under section 135 of the Companies Act 2013

25 The company possesses accounting software with an audit trail feature, designed to maintain a detailed record of all financial transactions for transparency and compliance. However, due to certain technical errors, company was unable to recover the audit trial of the accounts maintained for the financial year.

26 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

As per our report of even date

For and on behalf of	For and on behalf of the Board
For JCS & Co.,	Justdotplay Foundation
Chartered Accountants	
FRN 240555	Anand Varghese Mathew
	Director
Joshy K V	DIN: 09265927
Partner	
Membership No: 220514	Peter J Pulikkunnel
Place: Ernakulam	Director
Date: 2/9/24	DIN: 09265928

JCS & Co. CHARTERED ACCOUNTANTS ERNAKULAM 682018

JUSTDOTPLAY FOUNDATION

(Incorporated under The Companies Act, 2013)

(Licenced under section 8 (1) of the Companies Act, 2013)
(CIN: U92419KL2021NPL070169)

Registered Office: - Pulikkunnel house, Ferry Road, Kalamassery, Ernakulam, Kerala

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NOTICE

Notice is hereby given that the Third Annual General Meeting of the members of **JUSTDOTPLAY FOUNDATION** will be held on 30thday, September 2024 at the Registered Office of the Company to transact the following businesses: -

A. ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements for the financial year ended 31st March, 2024 and the Reports of the sBoard of Directors and Auditors thereon.

2. Appointment Of Statutory Auditors

To appoint the Statutory Auditors of the Company to hold office from the conclusion of ensuing 1st Annual General Meeting until the conclusion of the 6th Annual General Meeting and to fix their remuneration and to pass with or without modification(s),the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions if any, of the Companies Act 2013 and rules framed thereunder, as amended from time to time, JCS& Co, Chartered Accountants, Ernakulam, statutory auditors of the company having Firm Registration number 024055S, holds office from the conclusion of this 1st Annual General Meeting(AGM) till the conclusion of the 6th Annual General Meeting to be held in 2027(subject to ratification of reappointment by the members at every AGM held after this AGM) of the company on a remuneration as may be agreed upon by the Board of Directors and the Auditor.

For JUSTDOTPLAY FOUNDATION

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PETER J PULIKKUNNEL

Director

DIN: 09265928

Place: Ernakulam

Date : 02/09/2024

NOTES:

1. A member entitled to attend and vote at the Annual general Meeting(hereinafter known "the Meeting") is entitled to appoint a proxy to attend and vote on poll instead of himself / herself. The proxy need not be a member of the Company. A blank form of proxy is enclosed herewith and if intended to be used, it should be deposited duly filled-up at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.

2. Corporate members intending to send their authorised representatives to attend the meeting are advised to send a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the meeting.

3. Members are requested to register their e-mail address, including changes therein from time to time with the company to enable the company service various notice, reports, documents etc... o the members in electronic modes.

4. Explanatory Statement as required under Section 102(1) of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.

For JUSTDOTPLAY FOUNDATION

PETER J PULIKKUNNEL

Director

DIN: 09265928

Place: Ernakulam

Date: 02/09/2024