

Extract of Auditor's Report (Standalone)

[Pursuant to Section 143(2) of the Companies Act, 2013 read with Rule 12 of the Companies (Accounts) Rules, 2014 and Rule 11 of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English ☐ Hindi

Refer instruction kit for filing the form

All fields marked in * are mandatory

*Name of the company

MYSOURCE DIGITAL & INTERACTIVE
MEDIA (OPC) PRIVATE LIMITED

1 Report of the auditor

(a) *Opinion of the auditor

We have audited the accompanying standalone financial statements of - MYSOURCE DIGITAL & INTERACTIVE MEDIA (OPC) PRIVATE LIMITED (the Company) which comprises the Balance Sheet as at March 31, 2026 and the statement of Profit and Loss 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss for the year ended on that date.

(b) *Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors 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 (ICAI) 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 there under, 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.

(c) *Emphasis of matter

NOT APPLICABLE

(d) *Key audit matters

NOT APPLICABLE

(e) *Other information (if any)

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report and Shareholders Information,

but does not include the standalone financial statements and our auditors report thereon.

Auditor's remarks

2 Number of qualifications, reservation or adverse remark or disclaimer

S. No.	Type of remark	Auditor's comments based on the remark

Management responsibility

3 *Responsibilities of Management and Those Charged with Governance 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 (the Act) with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 statement 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. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor responsibility

4 *Auditor's Responsibilities for the Audit of the Standalone 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 auditors 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 the 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. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of managements 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 Companys ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors 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 auditors 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

Other details

5 (a) *State other matters as per Rule 11 of Companies (Audit and Auditors) Rules, 2014.

NOT APPLICABLE

5 (b) State any other matters, if any

NOT APPLICABLE

6 (a) *Report on Other Legal and Regulatory requirements

1. As required by the Companies (Auditors Report) Order, 2016 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the company. 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, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account. d) In our opinion, the aforesaid standalone financial statements comply with 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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act. f) The Report does not include Auditors Report specified u/s 143(3)(i) of the Companies Act, 2013, issued by the Central Government regarding adequacy of internal financial control system of the Company under Audit and its operating effectiveness vide Notification No. G.S.R. 464(E) dated 5th June, 2015, as amended on 13th June, 2017. g) With respect to the other matters to be included in the Auditors 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.

6 (b) *Whether companies auditors report order(CARO) is applicable on company

☐ Yes ☒ No

(c) Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)

Particulars	Auditor's comments on the report	Details on the comments provided
Property Plant and Equipment and Intangible Assets		
Inventories		
Loans given by the company		
Loan to Directors and Investment by the Company		
Acceptance of Public Deposits		
Maintenance of Cost records		
Statutory dues		
Term loans		
The utilization of funds		
Fraud noticed		
Disclosure of unrecorded Income		
Nidhi Company		
Related Party Transactions		
Private placement of Preferential Issues		
Non-Cash Transactions		
Registration under RBI Act		

Internal audit		
Cash losses		
Resignation of the statutory auditors		
Material uncertainty		
Transfer of unspent CSR amount to Fund specified in Schedule VII/ special account		

(d) *Reporting on the Internal Financial Controls

NOT APPLICABLE

Attachments

(a) Optional attachment(s) - if any

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Declaration by director

I am authorised to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that the information stated in this form is in line with the Auditor's Report attached with form AOC-4.

* To be digitally signed by

*Name

VENKATA KRISHNA REDDY PEKETI

*Designation (Director/Liquidator/Interim Resolution Professional (IRP)/ Resolution Professional (RP))

Director

*Director identification number of the director or PAN of the Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ Liquidator

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Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.