



P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

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INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s.VIRINCHI LEARNING PRIVATELIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the **INDAS** financial statements of **M/s VIRINCHI LEARNING PRIVATELIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2019, and the statement of Profit and Loss (including other comprehensive income, statement of cash flows and Statement of Changes in Equity 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31,2019, loss 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Emphasis of Matter Paragraph

We draw attention to Note No 11 to the financial Statements. The accumulated losses have completely eroded the Net Worth of the Company. The Company has suffered recurring losses .The accounts of the Company have been prepared on the basis of going concern assumption. However, the eroded Net Worth significantly affects the company's ability to continue as a going concern, unless it raises capital





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in order to fund its operations. The accounts of the Company have been prepared on the basis of going concern assumption

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.





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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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.





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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.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, 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 further report that:

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.

- a) 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.
- b) 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
- c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.





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- e) 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

For P.Murali & Co.,
Chartered Accountants,
Firm's Regn.No: 007257S

A Krishna Rao
Partner
M No. 020085



Place: Hyderabad
Date : 25/05/2019



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Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s.VIRINCHI LEARNING PRIVATE LIMITED on the financial statements for the year ended 31st March 2019, we report that:

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details of intangible fixed assets.
(b) According to the information and explanations given to us and on the basis of our examination of records of the Company, the company is not holding any immovable properties. Hence the verification of title deeds is not applicable.
- ii. Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India.
(b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax and other material statutory dues, which have not been deposited on account of any disputes.





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- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or from debenture holders as at the balance sheet date.
- ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
- x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
- xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.



VIRINCHI LEARNING PVT LTD

Balance Sheet as on 31-03-2019

Particulars	Note No	March 31, 2019	March 31, 2018
NON CURRENT ASSETS			
Property, Plant and Equipment		-	-
Intangible Assets	1	1,85,34,684	2,11,82,430
Financial Assets			
Non-Current Investments		-	-
Long Term Loans and Advances	2	-	95,83,156
Other Non-Current Assets	3	9,796	19,596
CURRENT ASSETS			
Financial Assets			
Trade and Other Receivables		-	-
Cash and Cash Equivalents	4	2,36,365	12,28,652
Short Term Loans and Advances		-	-
Other Current Assets	5	29,100	17,000
Total Assets		1,88,09,945	3,20,30,834
EQUITY AND LIABILITIES			
Equity			
Share Capital	6	19,50,000	19,50,000
Other Equity	7	(99,41,684)	(65,64,964)
Non-Current Liabilities			
Financial Liabilities			
Long Term Borrowings	8	2,00,17,937	3,41,35,147
Long Term Provision		-	-
Deferred Tax Liability	9	22,77,062	19,44,794
Current Liabilities			
Financial Liabilities			
Short Term Borrowings	10	41,67,809	-
Trade Payables		-	-
Short Term Provisions	11	3,38,821	5,65,856
Total		1,88,09,945	3,20,30,833

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board

FOR P MURALI & CO.,

For Virinchi Learning Pvt Ltd

Chartered Accountants

Firm Registration No.0072575

A. Krishna Rao



A. Krishna Rao
Partner
M. No. 020085

K. Sri Kalyan

K. Sri Kalyan
Director
DIN: 03137506



K. Ravindranath

K. Ravindranath
Tagore
Director
DIN: 03510601

Place : Hyderabad
Date: 25th May, 2019

VIRINCHI LEARNING PVT LTD

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-2019

(In Rs.)

Particulars	Note No	March 31, 2019	March 31, 2018
I. Revenue from operations	12	23,72,500	25,40,100
II. Other Income	13	12,02,500	1,36,659
III. Total Revenue		35,75,000	26,76,759
IV. Expenses:			
Employee Benefit Expenses	14	13,48,209	15,60,416
Depreciation	1	26,47,746	26,47,746
Amortisation Expenses		9,800	9,800
Administrative Expenses	15	11,87,941	13,31,129
Financial costs		14,25,757	20,59,376
IV. Total Expenses		66,19,453	76,08,467
V. Profit Before Tax (III-IV)		(30,44,453)	(49,31,708)
VI. Tax expense:			
(1) Current tax			
(2) Deferred tax		3,32,268	7,17,216
VII. Profit for the Period (V-VI)		(33,76,721)	(56,48,924)
Other Comprehensive Income (Net of Tax)		-	-
Total Comprehensive Income (Net of Tax)		(33,76,721)	(56,48,924)
VIII. Earning per equity share:			
(1) Basic		-17.32	-28.97
(2) Diluted		-17.32	-28.97

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board

FOR P MURALI & CO.,

For Virinchi Learning Pvt Ltd

Chartered Accountants

Firm Registration No.007257S

A. Krishna Rao



A. Krishna Rao

Partner

M. No. 020085

K. Sri Kalyan



K. Sri Kalyan

Director

DIN: 03137506

K. Ravindranath Tagore

K. Ravindranath
Tagore

Director

DIN: 03510601

Place : Hyderabad

Date: 25th May, 2019

M/s. VIRINCHI LEARNING PVT LTD

Cash Flow Statement for the Year Ended 31-03-2019

(In Rs.)

Particulars	March 31, 2019	March 31, 2018
A. Cash Flow from Operating Activities:		
Net Profit/ (Loss) before taxation and extraordinary items	(30,44,453)	(49,31,708)
Adjustments for:		
Depreciation	26,47,746	26,47,746
Amortisation Expenses	9,800	9,800
Interest expenses	14,25,757	20,59,376
Operating Profit before Working Capital Changes	10,38,850	(2,14,786)
Working Capital Changes		
Trade and Other Receivables	95,71,056	40,05,451
Trade and Other Payables	42,73,042	5,80,067
Cash Generated from Operations	1,48,82,948	43,70,732
Interest paid	14,25,757	20,59,376
Taxation for the year	3,32,268	7,17,216
Net Cash from Operating Activities	1,31,24,923	15,94,140
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	-	-
Investment	-	-
Net Cash used in Investing Activities	-	-
C. Cash Flow From Financial Activities:		
Net Proceeds from Long Term Borrowings	(1,41,17,210)	(2,18,04,380)
Net Cash used in Financing Activities	(1,41,17,210)	(2,18,04,380)
Net Increase In Cash And Cash Equivalents	(9,92,287)	(2,02,10,240)
Cash and Cash equivalents as at Beginning of the Year	12,28,652	2,14,38,892
Cash and Cash equivalents as at End of the Year	2,36,365	12,28,652

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085



For Virinchi Learning Pvt Ltd

K.Sri Kalyan

Director

DIN: 03137506



K.Ravindranath

Tagore

Director

DIN: 03510601

Place : Hyderabad

Date: 25th May, 2019

FIXED ASSETS AS ON 31st MARCH, 2019

Sl. No.	Particulars	Gross Block			Depreciation/Amortization				Net Block as on 31.03.2019	Net Block as on 31.03.2018
		As on 01.04.2018	Additions during the year	As on 31.03.2019	Dep. As on 01.04.2018	Dep. For the year 2018-19	Total Depreciation			
	Intangible Assets									
1	Product Development	2,63,53,205	-	2,63,53,205	52,20,475	26,35,321	78,55,796	1,84,97,409	2,11,32,730	
2	Computer Software	74,550	-	74,550	24,850	12,425	37,275	37,275	49,700	
	TOTAL	2,64,27,755	-	2,64,27,755	52,45,325	26,47,746	78,93,071	1,85,34,684	2,11,82,430	



K. Ravi

[Signature]



NOTE NO. 2 : LONG TERM LOANS AND ADVANCES

Particulars	March 31,2019	March 31,2018
a) Other Loans and Advances	0	95,83,156
Total Long Term Loans and Advances	-	95,83,156

NOTE NO. 3 : OTHER NON CURRENT ASSETS

Particulars	March 31,2019	March 31,2018
Unamortised Expenses	9,796	19,596
Total Other Non Current Assets	9,796	19,596

NOTE NO. 4 : CASH AND BANK BALANCES

Particulars	March 31,2019	March 31,2018
Cash and Cash Equivalents :		
a) Balances with Banks :		
1) On Current Accounts	1,11,238	11,57,142
b) Cash on hand	1,25,127	71,510
Total Cash and Bank Balances	2,36,365	12,28,652

NOTE NO. 5 : OTHER CURRENT ASSETS

Particulars	March 31,2019	March 31,2018
TDS Receivable	29,100	17,000
Total Other Current Assets	29,100	17,000

NOTE NO. 6 : SHARE CAPITAL

Particulars	March 31,2019	March 31,2018
SHARE CAPITAL		
ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL:		
(a) Subscribed & Fully Paid up:	19,50,000	19,50,000
Total Equity Share capital	19,50,000	19,50,000
The Reconciliation of the number of shares outstanding at the		
Equity Shares at the Beginning	1,95,000	1,95,000
Add: Issued during the year	0	-
Equity Shares at the end of the year	1,95,000	1,95,000
Details of Shareholder holding more than 5% shares as	% of Holding	% of Holding
at March 31st 2019 and March 31st 2018 is set out below:		
Virinchi Techolgoies Ltd	100	100

NOTE NO. 7 : OTHER EQUITY

Particulars	March 31,2019	March 31,2018
a) Securities Premium Reserve	1,66,50,000	16650000
b) Surplus :		
i) Opening Balance - Profit and Loss Account	(2,32,14,963)	(1,75,66,039)
Add: Transfer from Profit & Loss Account	(33,76,721)	(56,48,924)
Total Surplus	(2,65,91,684)	(2,32,14,964)
Total Other Equity	(99,41,684)	(65,64,964)

NOTE NO. 8 : LONG TERM BORROWINGS

Particulars	March 31,2019	March 31,2018
a) Term Loans:		
NSDC	2,00,17,937	2,47,84,102
(b) Other Un-secured Loans	-	93,51,045
Total Long Term Borrowings	2,00,17,937	3,41,35,147

NOTE NO. 9 : Deferred Tax Liability

Particulars	March 31,2019	March 31,2018
Opening Deferred Tax Liability	19,44,794	12,27,578
Add: Deferred Tax Liability	3,32,268	7,17,216
Total Deferred Tax Liability	22,77,062	19,44,794

NOTE NO. 10 : CURRENT LIABILITIES

Particulars	March 31,2019	March 31,2018
Loans and Advances	32,14,671	
NSDC	9,53,138	
Total Current Liabilities	41,67,809	-

NOTE NO. 11 : SHORT TERM PROVISIONS

Particulars	March 31,2019	March 31,2018
Salaries Payable	-	1,41,100
TDS	32,692	79,790
Auth Fee Payable	11,800	11,800
Interest Payable	2,94,329	3,33,166
Total Short Term Provisions	3,38,821	5,65,856



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K. Parth



NOTES TO PROFIT & LOSS FOR THE YEAR ENDED

NOTE NO. 12 : REVENUE FROM OPERATIONS

PARTICULARS	Year ended 31st March 2019	Year ended 31st March 2018
Fee Collected	23,72,500	16,90,100
Other Consultancy Income	-	8,50,000
Total Revenue From Operations	23,72,500	25,40,100

NOTE NO. 13 : OTHER INCOME

PARTICULARS	Year ended 31st March 2019	Year ended 31st March 2018
Requirement Fee	12,02,500	-
Interest on FDR	-	1,24,896
Interest on IT Refund	-	11,763
Total Other Income	12,02,500	1,36,659

NOTE NO. 14: EMPLOYEE BENEFIT EXPENSES

PARTICULARS	Year ended 31st March 2019	Year ended 31st March 2018
Salaries	7,36,009	11,52,352
Training Expenses	6,12,200	3,64,312
Staffwelfare	-	43,752
Total Employee Benefit Expenses	13,48,209	15,60,416

NOTE NO. 15: ADMINISTRATIVE EXPENSES

PARTICULARS	Year ended 31st March 2019	Year ended 31st March 2018
Audit Fee	11,800	11,800
Rent	-	72,000
Interest on TDS	4,740	3,117
Marketing and Business Promotion Expenses	11,71,401	12,44,212
Total Administrative Expenses	11,87,941	13,31,129



K. Raj

[Signature]

M/s.VIRINCHI LEARNING PRIVATE LIMITEDLIMITED
SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. REVENUE RECOGNITION

- i) The Company follows the mercantile system of Accounting and recognizes Income and expenditure on accrual basis.
- ii) Revenue is not recognized on the grounds of prudence, until realized in respect of liquidated damages, delayed payments as recovery of the amounts are not certain.

C. PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

D. CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax 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.

E. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

F. DEFERRED TAX LIABILITY / ASSET

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.

G. FIXED ASSETS:



K. Parth

Udayan

Fixed Assets are stated at cost less depreciation. Cost include purchase price and attributable expense

H. DEPRECIATION:

Depreciation has been calculated according to the provisions of Schedule II of the Companies Act, 2013.



K. Jay

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M/s.VIRINCHI LEARNING PRIVATE LIMITED

Notes to Accounts:

16) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given

17) Auditors' Remuneration:

Particulars	31-03-2019 Rupees	31-03-2018 Rupees
Audit Fee	11,800/-	11,800/-

18) Deferred Tax Liability/ Asset

Particulars	31-03-2019	31-03-2018
Deferred tax liability	22,77,062/-	19,44,794/-

19) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.

20) Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 20

As per our report of even date

for and on behalf of the Board

**For P.Murali &Co.,
Chartered Accountants,
Firm's Regn.No:007257S**

**For M/s.VIRINCHI LEARNING PRIVATE
LIMITED**

**A Krishna Rao
Partner
M No. 020085**



Director

Director

**Place : Hyderabad
Date : 25/05/2019**

