













ANANTHAN M. SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
B-414, MARADIA PLAZA,  
B/H LAW COLLEGE,  
C. G. ROAD, AHMEDABAD-380006

## **INDEPENDENT AUDITOR'S REPORT**

To,  
The Members of  
CITIZEN INFOLINE LIMITED

### **OPINION**

We have audited accompanying Ind AS Standalone financial statements of M/s. Citizen Infoline Limited ("the Company") which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss, statement of changes in the Equity 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 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, of the state of affairs of the Company as at March 31, 2022, and profit/loss, statement of change in equity and its cash flows for the year ended on that date.

### **BASIS OF OPINION**

We conducted our audit by 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 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.

### **KEY AUDIT MATTER**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Standalone Financial Statements for the financial year ended March 31, 2022. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each key matter, our description of how our audit addressed the matter is provided in that context.

We have determined that there are no key audit matters to be communicated.

Our responsibility is to express an opinion on the Standalone Financial Statements based on the audit. We have designed our audit procedures to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. The result of our audit procedures provides the basis for our audit opinion on the standalone financial statements.

### **INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON**

The Company's Board of Directors is responsible for the other information. The other information comprises information included in the Annual Report, but does not include the Standalone Financial Statements and the auditors' report thereon. Our opinion on the Standalone 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 Standalone Financial Statements, our responsibility is to read the other information and, in doing so, to consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we identify a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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, (changes in equity)[iv] 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

En 1997, el gobierno de la provincia de Chongqing, China, se comprometió a proporcionar a los residentes de la zona un suministro de agua potable. El gobierno de la provincia de Chongqing, China, se comprometió a proporcionar a los residentes de la zona un suministro de agua potable. El gobierno de la provincia de Chongqing, China, se comprometió a proporcionar a los residentes de la zona un suministro de agua potable.

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 100. **Interdisziplinäre Visionen und Missionen**

to Chicago and Washington, D.C. on Monday, January 14, 1963. The subject of this letter is Chicago's local government's plan for the city's future. The Chicago Board of Education, the City of Chicago, and the State of Illinois are the only three entities that have the authority to make decisions on the city's future. The Chicago Board of Education is the only entity that has the authority to make decisions on the city's future. The City of Chicago is the only entity that has the authority to make decisions on the city's future. The State of Illinois is the only entity that has the authority to make decisions on the city's future. The Chicago Board of Education, the City of Chicago, and the State of Illinois are the only three entities that have the authority to make decisions on the city's future.

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1. **ВВЕДЕНИЕ**

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for 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, Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- c. In our opinion, those above 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.
- d. Based on the written representations received from the directors as on 21st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- e. Concerning the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- f. Concerning the other matters to be included in the Auditor's Report by 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:
  1. The Company does not have any pending litigations which would impact its financial position.
  2. The Company did not have any long-term contracts including derivative contracts for which there were any foreseeable material losses.
  3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR MANTHANIM STARS ASSOCIATES