

To,
The Manager- Listing Department
National Stock Exchange India Limited
SME platform
'Exchange Plaza', C-1 Block G,
Bandra Kurla complex,
Bandra (E), Mumbai 400051.

Date: 11th December 2024

Ref: NSE Symbol: MINDPOOL

ISIN: INE00RQ01019

Dear Sir/ Madam,

Subject: Reply to the Query raised by National Stock Exchange of India Limited (NSE) through e-mail dated 7th December 2024 based on the Quick results submitted by Mindpool Technologies Limited (the Company) on 9th November 2024.

Dear Sir,

In furtherance of the e-mail dated 7th December 2024 received by the Company from NSE having subject line as "**Clarification for Financial results - MINDPOOL**", seeking clarifications, information, documents and details regarding the observations made in the Limited Review Report/ Independent Auditor's Report, we would like to inform you that the Company has taken note of all the queries raised by the Exchange and humbly submits the clarification and revised documents hereby.

Query

Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI.

Auditor in Consolidated and Standalone LRR have mentioned audited word Different date in Standalone & Consolidated LRR

Our Reply

1. The word "**Audited**" mentioned in the Standalone & Consolidated Limited Review Report/ Independent Auditor's Report is the clerical error from the Auditor's end and the revised report received from Auditor has been attached herewith.
2. The date was mentioned wrongly in the Standalone & Consolidated Limited Review Report/ Independent Auditor's Report which was pointed out and rectified on the same day and the revised Standalone & Consolidated Limited Review Report/ Independent Auditor's Report with the correct date was filed as Corrigendum on 9th November, 2024 in announcement section.

Kindly consider this as reply cum submission for the query raised. In case any further details, clarification or documents are required, please feel free to reach out to us.

Thanks & Regards,

For, Mindpool Technologies Limited

Company Secretary and Compliance Officer
CS Binny Porwal
Membership No: A39413



R. B. Sharma & Co.

Chartered Accountants

OFFICE : BLOCK NO 7 & 8, 2ND FLOOR,
SHANGRILA COMPLEX, SAMARTHNAGAR
CH. SAMHAJINAGAR - 431 001.
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Independent Auditor's Limited Review Report on Un-Audited Half Yearly Consolidated Financial Results of Mindpool Technologies Limited pursuant to the regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

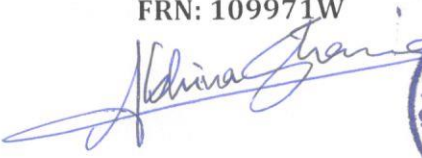
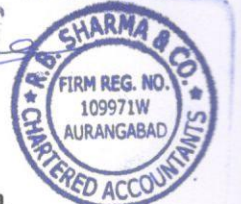
To,
**BOARD OF DIRECTORS OF
MINDPOOL TECHNOLOGIES LIMITED**

1. We have reviewed the accompanying statement of Consolidated Financial Results of **MINDPOOL TECHNOLOGIES LIMITED** ("the Company"), comprising its subsidiary (together 'the Group') for the Half year ended September 30, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD 1 /44/2019 Dated 29th March,2019.
2. This statement is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), Prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The consolidated financial results include the Half year ended results of the following entities: -
 - I. MINDPOOL TECHNOLOGIES LIMITED (the Company)
 - II. MINDPOOL TECHNOLOGIES INC (wholly owned Subsidiary of the Company)
6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed* in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March,2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement. However, the company is yet to fully reconcile its 26AS Statement with the books of accounts pertaining to large number of vendors.
7. We did not audit the financial statements and other information, in respect of the subsidiaries, whose financial statements include Assets of Rs. 191.19 lakhs, Revenue of Rs. 434.18 lakhs, Net Profit of Rs. 0.83 lakhs for the half year ended, 30th September 2024. These financial statements and other financial information have been prepared and submitted to us by the management and our opinion is not modified in respect this matter.

**For R. B. Sharma & Co.
Chartered Accountants
FRN: 109971W**

**Place: Aurangabad
Date:09/11/2024**

**CA Abhinav Sharma
Partner
M. No. 192590
UDIN: 24192590BKAUFD8770**



R. B. Sharma & Co.

Chartered Accountants

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SHANGRILA COMPLEX, SAMARTHNAGAR

CH. SAMBHAJINAGAR - 431 001.

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**Independent Auditor's Limited Review Report on Unaudited Half Yearly
Standalone Financial Results of Mindpool Technologies Limited pursuant to
the regulation 33 of SEBI (Listing Obligation and Disclosure Requirements)
Regulations, 2015**

To,
**BOARD OF DIRECTORS OF
MINDPOOL TECHNOLOGIES LIMITED**

1. We have reviewed the accompanying statement of Financial Results of **MINDPOOL TECHNOLOGIES LIMITED** ("the Company") for the half year ended September 30, 2024 and attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the Holding Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), Prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March, 2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement. However the company is yet



R. B. Sharma & Co.
Chartered Accountants

to fully reconcile its 26AS Statement with the books of accounts pertaining to large number of vendors.

For R B Sharma & Co.
Chartered Accountants
FRN No. 109971W



Place: Aurangabad
Date: 09/11/2024

CA Abhinav Sharma
Partner
M. No. 192590
UDIN: 24192590BKAUFC7431