

**J. K. PARMAR & CO.**

Chartered Accountants

31, 3rd Floor, Binori Corner, ,Nr. Railway Overbridge, ,Jivrajpark,  
Ahmedabad – 380051Phone No. -079-26643263,  
Mobile -9427028407

Email -jkparmarca@yahoo.co.in

TO

**THE MEMBERS,  
ACHYUT HEALTHCARE PVT LTD****THE INDEPENDENT AUDITOR'S REPORT****Report on the Financial Statements**

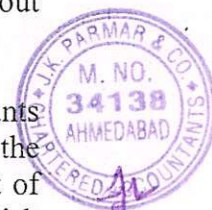
1. We have audited the accompanying financial statements of **Achyut Healthcare Pvt. Ltd.** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

2. 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 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**

3. Our responsibility is to express an opinion on these financial statements based on our audit.
4. 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 there under.
5. 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.
6. An audit involves performing procedures to obtain audit evidence about the amounts and 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 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.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

8. 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, 2021, and its Loss for the year ended on that date.
9. As required by the Companies (Auditor's Report) Order, 2016 ("the order") issued by the Central Government of India in terms of Section 143 (11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanation given to us, we give in the Annexure-A, a statement on the matters specified in paragraph 3 and paragraph 4 of the Order, to the extent applicable.

### Report on Other Legal and Regulatory Requirements

1. 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 purpose 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 Profit and Loss Statement dealt with by this Report are in agreement with the books of account.
  - d. 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;
  - e. On the basis of the written representations received from the directors as on March, 31, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31.03.2021 from being appointed as director in terms of Section 164(2) of the Act.
  - f. With respect to 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**;
  - g. 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 has not any pending litigations on its financial position in its financial statements.
    - ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long term contracts including derivative contracts, requiring provisions, under the applicable law or Accounting Standards, for material foreseeable losses, and



iii. There has not been any occasion during the year under report to transfer any sums to the Investor Education and Protection Fund and thus the question of delay in transferring such sums does not arise. : NOT APPLICABLE

UIDN : 21034138AAAAGL7823

PLACE : AHMEDABAD

DATE : 02.09.2021



For J. K. Parmar & co.  
Chartered Accountant  
Firm No 107599W

*J. K. Parmar*

[ J K Parmar ]  
Proprietor  
Membership No. : 34138



**J. K. PARMAR & CO.**

Chartered Accountants

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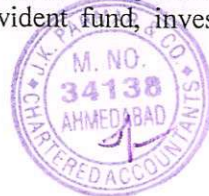
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**ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT**

Referred to in Paragraph 1 under the heading of "Report on other legal and regulatory requirements" of our report of even date.

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  
(b) As explained to us, the fixed assets have been physically verified by the management during the year according to a phased program designed by the Company to cover all the items, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, fixed assets have been physically verified by the management during the year and according to the information and explanations given to us, no material discrepancies have been noticed on such verification.  
(c) The title deeds of immovable properties as disclosed in Note No. 3 on in fixed assets to the Financial Statements, are held in the name of Company as at Balance sheet date.
- ii. In our opinion and according to the information and explanations given to us, physical verification of inventories has been conducted at reasonable intervals by the management during the year and discrepancies noticed on verification between the physical stocks and book records were not material having regard to the size of the Company.
- iii. The Company has not granted any secured or unsecured loans to Companies, Firms, LLP or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.
- iv. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or given any guarantee or provided any security or made any investment to any parties covered under Section 185 of the Act. The Company has not advanced any loans or given guarantees or provided any security or made investments pursuant to the provisions of Section 186 of the Companies Act, 2013.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public and hence the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and Rules framed there under, with regard to the deposits accepted from the public are not applicable to the Company.
- vi. We have broadly reviewed the books of accounts maintained by the Company pursuant to the Rules prescribed by the Central Government for the maintenance of cost records under Sub-section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company, and we are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. We have not, however made a detailed examination for the same with a view to determine whether they are accurate or complete.
- vii. (a) According to the information and explanations given by the management and the records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education and





protection fund, employees' state insurance, income tax, sales tax, wealth tax, custom duty, excise duty, cess and other statutory dues, if any.

- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, wealth tax, sales tax, customs duty and excise duty etc. were outstanding as at March 31, 2021 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us, there are no dues of income tax, service tax, value added tax, wealth tax, excise duty and cess which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the Company has not taken any long term loan and borrowings from any banks or financial institutions or government. The Company has not issued any Debentures.
- ix. To the best of our knowledge and belief and according to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments).
- x. To the best of our knowledge and belief, during the course of our examination of the books and records of the Company, carried out with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across of any instances of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year nor we have been informed of any such case by the management.
- To the best of our knowledge and belief and according to the information and explanations given to us, managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii. As the Company is not 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. To the best of our knowledge and belief and according to the information and explanations given to us, all the transactions with related parties are in compliance with the provisions of Section 177 and Section 188 of the Act, wherever applicable. The details of related party transactions have been disclosed in the Financial Statements, as required under Accounting Standard (AS) 18, Related Party Disclosures, specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
- 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. To the best of our knowledge and belief and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its Directors or persons connected with them. Consequently, the provisions of Clause 3(xv) of the Order are not applicable to the Company.



xvi. According to the nature of business of the Company, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Consequently, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

UIDN : 21034138AAAAGL7823

Place : Ahmedabad  
Date : 02.09.2021



For JK Parmar & Co.  
Chartered Accountants  
Firm No. 107599 W

*J. Parmar*

( J K. Parmar )  
Proprietor  
Membership No 34138



**J . K . PARMAR & CO.**

Chartered Accountants

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**ANNEXURE-B TO THE INDEPENDENT AUDITOR'S REPORT**

Referred to in paragraph 11 (f) under the heading of “Report on other legal and regulatory requirements” of our report of even date.

Report on the Internal Financial Controls under clause (i) of Sub-section 3 of Section 143 of the Act.

1. We have audited the Internal Financial Controls over financial reporting of **Achyut Healthcare Pvt. Ltd.** (“the Company”) as on March 31, 2021 in conjunction with our audit of the under the heading of “Report on other legal and regulatory requirements” of our report of even date. Financial Statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

2. The Company’s management is responsible for establishing and maintaining Internal Financial Controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate Internal Financial Controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Act 2013.

**Auditor’s Responsibility**

3. Our responsibility is to express an opinion on the Company’s Internal Financial Controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over financial reporting and the Standards on Auditing, deemed to be prescribed under Section 143(10) of the Act to the extent applicable to an audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls over financial reporting was established and maintained and if such controls operated effectively in all the material respects.



4. Our audit involves performing procedure to obtain audit evidences about the adequacy of the Internal Financial Control Systems over financial reporting and their operating effectiveness. Our audit of Internal Financial Control Systems over financial reporting includes obtaining an understanding of Internal Financial Controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the standalone Financial Statements, whether due to fraud or error.
5. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's Internal Financial Control Systems over financial reporting.

#### **Meaning of Internal Financial Control Systems over Financial Reporting**

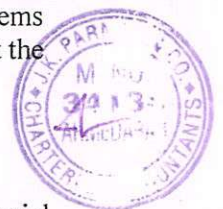
6. A Company's Internal Financial Control Systems over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Generally Accepted Accounting Principles. A Company's Internal Financial Control Systems over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (ii) provide reasonable assurance that the transactions are recorded as necessary to permit preparations of standalone Ind AS financial statements in accordance with the Generally Accepted Accounting Principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and Directors of the Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisitions, use or disposition of the Company's assets that could have a material effect on the standalone financial statements.

#### **Inherent Limitations of Internal Financial Control Systems over Financial Reporting**

7. Because of the inherent limitations of Internal Financial Control Systems over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the Internal Financial Control Systems over financial reporting to future periods are subject to the risk that the Internal Financial Control Systems over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### **Opinion**

8. In our opinion, the Company has, in all material respects, an adequate Internal Financial Control Systems over financial reporting and such Internal Financial Controls over financial reporting were operating effectively as at March 31, 2021, based on the criteria established by





the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Control Systems over financial reporting issued by the Institute of Chartered Accountants of India.

**UIDN : 21034138AAAAGL7823**

**Place : Ahmedabad**

**Date : 02.09.2021**

**For JK Parmar & Co.  
Chartered Accountants  
Firm No. 107599 W**



*J.K. Parmar*  
( J K.Parmar )  
Proprietor  
Membership No 34138

**ACHYUT HEALTH CARE PRIVATE LIMITED**

**BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH,2021**

| PARTICULARS                                 | NOTE NO | AS AT 31-03-2021 | AS AT 31-03-2020 |
|---|---------|------------------|------------------|
| <b>ASSETS</b>                               |         |                  |                  |
| ( 1 ) Non Current Assets                    |         |                  |                  |
| (a) Property , Plant and Equipment          | 3       | 1714             | 1714             |
| (b) Capital Work in Process                 | 3.1     |                  |                  |
| (c) Intangible Asset                        | 3.2     | 178              | 178              |
| (d) Financial Assets                        |         |                  |                  |
| (I) Investment                              | 4       | 0                | 0                |
| (I) Loans and Advances                      | 5       | 0                | 0                |
| (I) Other                                   | -       |                  |                  |
| (e) Deffered Tax Asset                      | 6       | 346810           | 346810           |
| (f) Other non current assets                | 7       | 0                | 0                |
| <b>SUB TOTAL -----NON CURRENT ASSET</b>     |         | <b>348702</b>    | <b>348702</b>    |
| ( 2 ) Current Assets                        |         |                  |                  |
| (a) Inventories                             | 8       | 958882           | 0                |
| (b) Financial Assets                        |         |                  |                  |
| (I) Investment                              | 4       | 0                | 0                |
| (I) Trade Receivable                        | 9       | 2801056          | 1685858          |
| (I) Cash & Cash Equivalents                 | 10      | 38560            | 13565            |
| (I) Bank Balance                            | 11      | 178147           | 109507           |
| (I) Loans & Advances                        | 5       | 389469           | 709927           |
| (I) Other                                   | 12      | 0                | 0                |
| (c) Other Current Assets                    | 7       | 293197           | 120932           |
| <b>SUB TOTAL -----CURRENT ASSET</b>         |         | <b>4659311</b>   | <b>2639788</b>   |
| <b>TOTAL ASSETS</b>                         |         | <b>5008013</b>   | <b>2988490</b>   |
| <b>EQUITY &amp; LIABILITIES</b>             |         |                  |                  |
| ( 1 ) SHAREHOLDERS Funds                    |         |                  |                  |
| (a) Share capital+                          | 13      | 2500000          | 2500000          |
| (b) Other Equity                            | 14      | 1801             | -104374          |
| <b>Sub total ---Share holder's fund</b>     |         | <b>2501801</b>   | <b>2395626</b>   |
| ( 2 ) Non Current Liabilities               |         |                  |                  |
| (a) Financial Liabilities                   |         |                  |                  |
| (I) Borrowing                               | 15      | 0                | 0                |
| (I) Other Financial Liabilities             | 16      | 0                | 0                |
| (b) Provisions                              | 17      | 0                | 0                |
| (c) Deffered Tax Liabilities                | 18      | 0                | 0                |
| <b>Sub total ---Non Current Liabilities</b> |         | <b>0</b>         | <b>0</b>         |
| ( 3 ) Current Liabilities                   |         |                  |                  |
| (a) Borrowings                              | 15      | 0                | 0                |
| (b) Trade Payable                           | 19      | 2364860          | 467864           |
| (c) Other Current Liabilities               | 20      | 125000           | 125000           |
| (d) Provisions                              | 17      | 16352            | 0                |
| <b>Sub total ---Current Liabilities</b>     |         | <b>2506212</b>   | <b>592864</b>    |
| <b>TOTAL Equity &amp; Liabilities</b>       |         | <b>5008013</b>   | <b>2988490</b>   |

The accompanying Note form an integral part of the Standalone Balance sheet.

This is the standalone Balance sheet referred to in our report of even date.

For, J K Parmar & Co  
Chartered Accountant

For, Achyut Health care Private Limited

( J K Parmar )  
Proprietor  
Membership No 34138  
Firm Registration No 107599W  
Place Ahmedabad  
Date :-02-09-21



*Jigen J Modi*  
(Jigen J Modi )  
Managing Director  
DIN No 03355555

*Amisha J-modi*  
( Amisha J Modi )  
Director  
DIN No 03355565

UDIN : 21034138 AAAA GL 7823



**ACHYUT HEALTH CARE PRIVATE LIMITED**

**Statement of Profit and Loss for the year ended 31st March, 2021**

| PARTICULARS  | NOTE | AS AT 31-03-2021 |                | AS AT 31-03-2020 |                |
|--|------|------------------|----------------|------------------|----------------|
|  | NO   |                  |                |                  |                |
| ( 1 ) Revenue from operations                            | 21   | 2726720          |                | 3341392          |                |
| ( 2 ) Other Income                                       |      |                  |                |                  |                |
| Direct Income  | 22   | 0                |                | 46734            |                |
| In Direct Income   | 22   | 15859            |                | 4725             |                |
| Total ( 1 and 2 )  |      |                  | <b>2742579</b> |                  | <b>3392851</b> |
| ( II ) Expenses  |      |                  |                |                  |                |
| ( I ) Cost of Material Consumed                          | 23   | 0                |                | 0                |                |
| ( I ) Purchase of Traded Goods                           | 24   | 3268810          |                | 1817165          |                |
| ( I ) Changes in inventories                             | 25   | -958882          |                | 0                |                |
| ( I ) Employees benefit exps                             | 26   | 0                |                | 0                |                |
| ( I ) Finance Cost                                       | 27   | 1632             |                | 391              |                |
| ( I ) Depreciation and Amortization exps                 | 3    | 0                |                | 0                |                |
| ( I ) Other exps   | 28   | 303645           |                | 1446628          |                |
| Total Exps   |      |                  | 2615205        |                  | 3264184        |
| ( III ) Profit ( Loss ) before Exceptional Items and Tax |      |                  | <b>127374</b>  |                  | <b>128667</b>  |
| ( I - II )   |      |                  |                |                  |                |
| ( IV ) Exceptional Items Profit On Sales of Car          |      |                  | 0              |                  | 0              |
| Profit On Long Term Gain                                 |      |                  | 0              |                  | 0              |
| ( V ) Profit ( Loss ) for the year before Tax            |      |                  | <b>127374</b>  |                  | <b>128667</b>  |
| ( VI ) Tax Expense                                       |      |                  |                |                  |                |
| (i) Current Tax  |      |                  | 21200          |                  | 0              |
| ( ii ) Deferred Tax Assets ( Liabilities )               |      |                  | 0              |                  | 0              |
|  |      |                  | <b>106174</b>  |                  | <b>128667</b>  |
| ( IX ) Earning per Equity Share                          |      |                  |                |                  |                |
| Basic  |      |                  | 0.42           |                  | 0.51           |
| Diluted  |      |                  | 0.42           |                  | 0.51           |

The accompanying Note form an integral part of the Standalone Balance sheet.

This is the standalone Balance sheet referred to in our report of even date.

For, J K Parmar & Co  
Chartered Accountant

For, Achyut Health care Private Limited

*J K Parmar*  
( J K Parmar )  
Proprietor  
Membership No 34138  
Firm Registration No 107599W  
Place Ahmedabad  
Date  
Date :-02-09-21



*Jigen J Modi*  
(Jigen J Modi )  
Managing Director  
DIN No 03355555

*Amisha J. modi*  
( Amisha J Modi )  
Director  
DIN No 03355565

UDIN : 21034138 AAAA CL 7823

**ACHYUT HEALTH CARE PRIVATE LIMITED**

**Notes to Standalone Financial Statements for the year ended 31st march 2021**

| Note no 3                                     |                 |             |              |  |
|---|-----------------|-------------|--------------|--|
| Particulars                                   | ELECTRIFICATION | DEAD STOCK  | Total        |  |
| Deemed cost as at 1st april , 2020            | 31956           | 2320        | 34276        |  |
| Addition                                      | 0               | 0           | 0            |  |
| Disposals                                     | 0               | 0           | 0            |  |
| Closing Balance 31st March 2020               | 31956           | 2320        | 34276        |  |
| Accumulated Depreciation as at 1st april 2020 | 30358           | 2204        | 32562        |  |
| Addition                                      | 0               | 0           | 0            |  |
| Disposals                                     | 0               | 0           | 0            |  |
| <b>Net Carrying Amount</b>                    | <b>30358</b>    | <b>2204</b> | <b>32562</b> |  |
| Gross Carrying Amount                         | 1598            | 116         | 1714         |  |
| Deemed cost as at 1st april , 2020            | 31956           | 2320        | 34276        |  |
| Addition                                      | 0               | 0           | 0            |  |
| Disposals                                     | 0               | 0           | 0            |  |
| Closing Balance 31st March 2020               | <b>31956</b>    | <b>2320</b> | <b>34276</b> |  |
| Accumulated Depreciation as at 1st april 2019 | 30358           | 2204        | 32562        |  |
| Addition                                      | 0               | 0           | 0            |  |
| Disposals                                     | 0               | 0           | 0            |  |
| <b>Closing Balance as at 31st march 2021</b>  | <b>30358</b>    | <b>2204</b> | <b>32562</b> |  |
| <b>Net Carrying Amount 31-03-2021</b>         | <b>1598</b>     | <b>116</b>  | <b>1714</b>  |  |

**Note no 3.1 Capital Work in Process**

| Particulars                                | Amount in Rs |
|--|--------------|
| Carrying Amount at the Begning of the Year | 0            |
| Addition during the year                   |              |
| Capitalising During the Year               |              |
| Carrying amount at the end of the year     | 0            |

**Note no 3.2 Intagibles Assets**

| Particulars  | Amount in Rs |
|--|--------------|
| Year ended 31st march 2019                         |              |
| <b>Gross Carrying</b>                              |              |
| Deemed Cost as at 1st April 2020                   | 178          |
| Additions  | 0            |
| Disposals  | 0            |
| <b>Closing Balance</b>                             | <b>178</b>   |
| <b>Accumulated Depreciation</b>                    |              |
| Deemed Cost as at 1st April 2019                   | 0            |
| Additions  | 0            |
| Disposals  | 0            |
| <b>Closing Balance</b>                             | <b>0</b>     |
| <b>Carrying amount at the end of the year 2019</b> |              |
| <b>Gross Carrying</b>                              |              |
| Deemed Cost as at 1st April 2019                   | 178          |
| Additions  | 0            |
| Disposals  | 0            |
| <b>Closing Balance===31-03-20</b>                  | <b>0</b>     |
| <b>Accumulated Depreciation</b>                    |              |
| Deemed Cost as at 1st April 2020                   | 178          |
| Additions  | 0            |
| Disposals  | 0            |
| <b>Closing Balance===31-03-21</b>                  | <b>178</b>   |
| <b>Carrying amount at the end of the year 2021</b> | <b>178</b>   |

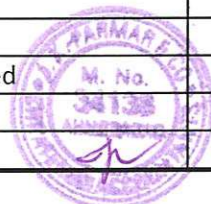




| <b>Note no 4 Investment</b>                    |  |                   |                   |
|--|--|-------------------|-------------------|
| Particulars                                    |  | <b>31-03-2021</b> | <b>31-03-2020</b> |
| Non Current Investment                         |  | 0                 | 0                 |
| <b>Total</b>                                   |  | <b>0</b>          | <b>0</b>          |
| Current Investment                             |  |                   |                   |
| <b>Total</b>                                   |  | <b>0</b>          | <b>0</b>          |
| <b>Note no 5 Loans and Advances</b>            |  |                   |                   |
| Particulars                                    |  | <b>31-03-2021</b> | <b>31-03-2020</b> |
| Non Current Assets                             |  | 0                 | 0                 |
| <b>Total</b>                                   |  | <b>0</b>          | <b>0</b>          |
| Current Assets                                 |  |                   |                   |
| Unsecured Loans                                |  |                   |                   |
| Expert Technology & consultant Pvt Ltd         |  | 0                 | 250000            |
| Thakker Chatrabhuj Dayalji                     |  | 310000            | 310000            |
| Sangharsh Life care Pvt Ltd                    |  | -10204            | -10204            |
| Advance Tax 2019-20                            |  | 0                 | 31458             |
| M A T 2019-20                                  |  | 18542             | 18542             |
| Security Deposity                              |  | 2000              | 2000              |
| Receivable IGST against Export                 |  | 58404             | 58404             |
| TDS  |  | 1536              | 1536              |
| Vat Receivable                                 |  | 9191              | 9191              |
| CGST Cash Refund Balance                       |  | 0                 | 25000             |
| IGST Cash Refund                               |  | 0                 | 14000             |
|  |  | 0                 | 0                 |
| <b>Total</b>                                   |  | <b>389469.00</b>  | <b>709927.00</b>  |
| <b>Note no 6 Deffered Tax Assets</b>           |  |                   |                   |
| Particulars                                    |  | <b>31-03-2021</b> | <b>31-03-2020</b> |
| Opening  |  | 346810            | 346810            |
| Additional Deffered Tax Assets ( Liabilities ) |  | 0                 | 0                 |
| Disposal Deffered Tax Assets ( Liabilities )   |  | 0                 | 0                 |
| total  |  | 346810            | 346810            |
| <b>closing Balance</b>                         |  | <b>346810</b>     | <b>346810</b>     |
| <b>Note no 7 Other Assets</b>                  |  |                   |                   |
| Particulars                                    |  | <b>31-03-2021</b> | <b>31-03-2020</b> |
| Non Current                                    |  |                   |                   |
| Unsecured Cnsidered Goods                      |  | 0                 | 0                 |
| Other  |  | 0                 | 0                 |
| Current Assets                                 |  |                   |                   |
| Receivable Duty Draw Back                      |  | 0                 | 0                 |
| Duties & Taxes                                 |  | 293197            | 120932            |
| Advance Income Tax                             |  | 0                 | 0                 |
| other  |  | 0                 | 0                 |
| <b>Total</b>                                   |  | <b>293197</b>     | <b>120932</b>     |
| <b>Note no 8 Inventories</b>                   |  |                   |                   |
| Particulars                                    |  | <b>31-03-2021</b> | <b>31-03-2020</b> |
| Trading Goods                                  |  | 958882            | 0                 |
| <b>Total</b>                                   |  | <b>958882</b>     | <b>0</b>          |



| <b>Note no 9 Trade Receivable</b>   |                  |              |                  |              |
|---|------------------|--------------|------------------|--------------|
| Particulars   | 31-03-2021       |              | 31-03-2020       |              |
| Unsecured Considered Goods  | 2264968          |              | 655660           |              |
| Unsecured Considered Goods Doubtful   | 536088           |              | 1030198          |              |
| <b>Total</b>  | <b>2801056</b>   |              | <b>1685858</b>   |              |
| <b>Note no 10 Cash and Cash Equivalents</b>   |                  |              |                  |              |
| Particulars   | 31-03-2021       |              | 31-03-2020       |              |
| Cash on Hand  | 38560            |              | 13565            |              |
| <b>Total</b>  | <b>38560</b>     |              | <b>13565</b>     |              |
| <b>Note no 11 Bank Balance</b>  |                  |              |                  |              |
| Particulars   | 31-03-2021       |              | 31-03-2020       |              |
| In Current Accounts   | 178147           |              | 109507           |              |
| <b>Total</b>  | <b>178147</b>    |              | <b>109507</b>    |              |
| <b>Note no 12 Financial Assets</b>  |                  |              |                  |              |
| Particulars   | 31-03-2021       |              | 31-03-2020       |              |
| Other   | 0                |              | 0                |              |
| <b>Total</b>  | <b>0</b>         |              | <b>0</b>         |              |
| <b>Note no 13 Equity Share Capital</b>  |                  |              |                  |              |
| Particulars   | 31-03-2021       |              | 31-03-2020       |              |
| Authorised Shares   | 2500000          |              | 2500000          |              |
| 250000 Equity Shares of Rs, 10/- Each   |                  |              |                  |              |
| <b>Total</b>  | <b>2500000</b>   |              | <b>2500000</b>   |              |
| Issued Subscribed And Fully Paid up Shares 250000 Equity Share of Rs, 10/- Each fully paid  | 2500000          |              | 2500000          |              |
| <b>Total</b>  | <b>2500000</b>   |              | <b>2500000</b>   |              |
| The Reconciliation of the number of shares Outstanding as at 31st March , 2021 and March 31, 2020 is set out below                                      |                  |              |                  |              |
| particulars   | as at 31-03-2021 |              | as at 31-03-2020 |              |
|   | No of Share      | Amount in Rs | No of Share      | Amount in Rs |
| <b>Equity Shares</b>  |                  |              |                  |              |
| Shares outstanding at the beginning of the year   | 250000           | 2500000      | 250000           | 2500000      |
| Add NIL   | 0                | 0            | 0                | 0            |
| Less Nil  | 0                | 0            | 0                | 0            |
| Shares outstanding at the end of the year   | 250000           | 2500000      | 250000           | 2500000      |
| <b>Terms / Rights attached to Equity Shares</b>   |                  |              |                  |              |
| The Company has only one class of equity shares having par value of Rs, 10/- per shares each holder of equity shares is entitled to one vote per shares |                  |              |                  |              |
| In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company.                   |                  |              |                  |              |
| Details of share holders holding more than 5% shares in the company   |                  |              |                  |              |
| Name of shareholder   | as at 31-03-2021 |              | as at 31-03-2020 |              |
|   | No of Share      | Amount in Rs | No of Share      | Amount in Rs |
| Bharatbhai Kantilal Upadhyay  | 50000            | 20.00%       | 134400           | 53.76%       |
| Mahendra Raycha   | 71100            | 28.44        | -                | -            |
| Akshit Raycha   | 13400            | 5.36         | -                | -            |
| Enrich Industries Ltd   | 55500            | 22.20%       | 55500            | 22.20%       |
| Oripro limited Formaly Known as Zen Yarna Limited   | 40000            | 16.00%       | 40000            | 16.00%       |
| Export Technologies & Consultant Pvt Ltd  | 20000            | 8.00%        | 20000            | 8.00%        |





| Note No 14 Other Equity                   |                  |                |                  |                |
|---|------------------|----------------|------------------|----------------|
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Reserve and Surplus                       |                  |                |                  |                |
| General Reserve                           |                  |                |                  |                |
| Share Premium Account                     |                  |                |                  |                |
| Retained Earning ( Refer below )          |                  | 1801           |                  | -104374        |
| <b>Total</b>                              |                  | <b>1801</b>    |                  | <b>-104374</b> |
| <b>Retained Earnings</b>                  |                  |                |                  |                |
| Opening Balance                           |                  | -104374        |                  | -192892        |
| Add Previous Year Self Assessment Tax     |                  | 0              |                  | -40148         |
| Add Profit ( Loss ) for the Year          |                  | 106175         |                  | 128667         |
| <b>Total</b>                              |                  | <b>1801</b>    |                  | <b>-104374</b> |
| Note No 15 Borrowing                      |                  |                |                  |                |
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Non Current Liabilities Borrong           |                  |                |                  |                |
| Current Liabilities Borrong               |                  | 0              |                  | 0              |
| <b>Total</b>                              |                  | <b>0</b>       |                  | <b>0</b>       |
| Note No 16 Other Financial Liabilities    |                  |                |                  |                |
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Other Financial Liabilities               |                  | 0              |                  | 0              |
| <b>Total</b>                              |                  | <b>0</b>       |                  | <b>0</b>       |
| Note No 17 Provisions                     |                  |                |                  |                |
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Non Current Liabilities                   |                  |                |                  |                |
| Provisions                                |                  | 0              |                  | 0              |
| PROvision for income tax 2020-21          |                  | 11700          |                  |                |
| Other                                     |                  | 4652           |                  | 0              |
| <b>Total</b>                              |                  | <b>16352</b>   |                  | <b>0</b>       |
| Note No 18 Deffered Tax Liabilities       |                  |                |                  |                |
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Deffered Tax Liabilities                  |                  | 0              |                  | 0              |
| CURRENT YEAR DTL                          |                  | 0              |                  | 0              |
| <b>Total</b>                              |                  | <b>0</b>       |                  | <b>0</b>       |
| Note No 19 Trade Payable                  |                  |                |                  |                |
| Particulars                               | as at 31-03-2021 |                | as at 31-03-2020 |                |
|   | Amount in Rs     |                | Amount in Rs     |                |
| Trade Payable For Exps                    |                  |                |                  |                |
| Bharatbhai Upadhyay                       |                  | 128840         |                  | 128840         |
| Jigenbhai Modi                            |                  | 39000          |                  | 81000          |
| Ray Remedies Pvt Ltd                      |                  | 12000          |                  | -48000         |
| Ajay Jaswant patwa                        |                  | 78796          |                  | 0              |
| Earum Pharmaceuticals Ltd                 |                  | 0              |                  | 293944         |
| J K Parmar & co                           |                  | 6540           |                  | 6540           |
| Kamlesh M Shah & co                       |                  | 8000           |                  | 2000           |
| A R PANDHI & ASSOCIATES                   |                  | 1770           |                  | 3540           |
| <b>Total Sundry Creditors for Exps</b>    |                  | <b>274946</b>  |                  | <b>467864</b>  |
| Creditors For Goods                       |                  |                |                  | 0              |
| Neutral Glass & Allide Industries Pvt Ltd |                  | 1353504        |                  |                |
| Zenith Medicine Pvt Ltd                   |                  | 736410         |                  |                |
| <b>Total Sundry Creditors for Goods</b>   |                  | <b>2089914</b> |                  | <b>0</b>       |
| <b>Total Creditor</b>                     |                  | <b>2364860</b> |                  | <b>467864</b>  |



| <b>Note No 20 Other Current Liabilities</b>  |                  |                |                  |                |
|--|------------------|----------------|------------------|----------------|
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| From Buyers                                  |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>0</b>       |                  | <b>0</b>       |
| Advance Travel Pvt Ltd                       |                  | 125000         |                  | 125000         |
|  |                  | <b>125000</b>  |                  | <b>125000</b>  |
| <b>Total Other Current Liabilities</b>       |                  | <b>125000</b>  |                  | <b>125000</b>  |
| <b>Note No 21 Revenue from Operation</b>     |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Sale of Products                             |                  |                |                  |                |
| Domestics Sale                               |                  | 2726720        |                  | 3341392        |
| Export Sale                                  |                  | 0              |                  | 0              |
| Return Goods / Rate Difference               |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>2726720</b> |                  | <b>3341392</b> |
| <b>Note No 22 Other Income</b>               |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Direct Income+                               |                  |                |                  |                |
| Duty Draw Back Income                        |                  | 0              |                  | 43808          |
| Freight Charges Income                       |                  | 0              |                  | 0              |
| Gst Diff                                     |                  | 0              |                  | 2926           |
| Interest                                     |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>0</b>       |                  | <b>46734</b>   |
| Indirect Income ( Gst Diff )                 |                  | 14327          |                  | 4725           |
| I tax refund interest                        |                  | 1532           |                  |                |
| <b>Total</b>                                 |                  | <b>15859</b>   |                  | <b>4725</b>    |
| <b>Net Total</b>                             |                  | <b>15859</b>   |                  | <b>51459</b>   |
| <b>Note No 23 Cost of Material Consumed</b>  |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Cost of Material Consumed                    |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>0</b>       |                  | <b>0</b>       |
| <b>Note No 24 Purchase of Traded Goods</b>   |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Purchase of Traded Goods                     |                  | 3268810        |                  | 1462165        |
| Packing Material Purchase                    |                  | 0              |                  | 355000         |
| <b>Total</b>                                 |                  | <b>3268810</b> |                  | <b>1817165</b> |
| <b>Note No 25 Changes In Inventories</b>     |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Closing Stocks                               |                  | 958882         |                  | 0              |
| Opening Stock                                |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>-958882</b> |                  | <b>0</b>       |
| <b>Note No 26 Employees Benefit Expenses</b> |                  |                |                  |                |
| Particulars                                  | as at 31-03-2021 |                | as at 31-03-2020 |                |
|  |                  | Amount in Rs   |                  | Amount in Rs   |
| Salary Expenses                              |                  | 0              |                  | 0              |
| <b>Total</b>                                 |                  | <b>0</b>       |                  | <b>0</b>       |





| Note No 27 Finance Cost            |                  |               |                  |
|------------------------------------|------------------|---------------|------------------|
| Particulars                        | as at 31-03-2021 |               | as at 31-03-2020 |
|                                    | Amount in Rs     |               | Amount in Rs     |
| Finance Cost                       |                  | 1632          | 391              |
| <b>Total</b>                       |                  | <b>1632</b>   | <b>391</b>       |
| Note No 28 Other Exps              |                  |               |                  |
| Particulars                        | as at 31-03-2021 |               | as at 31-03-2020 |
|                                    | Amount in Rs     |               | Amount in Rs     |
| Director Remmunaration             |                  | 39000         | 39000            |
| Payment to Auditor                 |                  | 3000          | 3000             |
| Godown Rent                        |                  | 12000         | 12000            |
| Outward Freight Exps / Air Freight |                  | 0             | 467025           |
| Legal & Professional Exps          |                  | 9770          | 7020             |
| R O C Exps                         |                  | 1000          | 8615             |
| Miscellenous Exps                  |                  | 1961          | 14620            |
| Sales Commission Exps              |                  | 166274        | 835348           |
| GST Diff & Late Payment Charges    |                  | 5640          | 0                |
| Accounting Charges                 |                  | 65000         | 60000            |
| Bankcommission Charges             |                  | 0             | 0                |
| Kasar & Discount                   |                  | 0             | 0                |
| <b>Total</b>                       |                  | <b>303645</b> | <b>1446628</b>   |

For, J K Parmar & Co  
Chartered Accountant



(J K Parmar)  
Proprietor  
Membership No 34138  
Firm Registration No 107599W  
Place Ahmedabad  
Date :-02-09-21

For, Achyut Health care Private Limited

*Jigen J Modi*  
(Jigen J Modi)  
Managing Director  
DIN No 03355555

*Amisha J. modi*  
( Amisha J Modi )  
Director  
DIN No 03355565

UDIN : 21034138 AAAAGL 7823

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ACHYUT HEALTHCARE PRIVATE LIMITED

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT

1. Significant accounting policies adopted by the Company in the Preparation and presentation of the Accounts.
  - I) SYSTEMS OF ACCOUNTING
    - A, The financial statement have been prepared under the historical cost convention in accordance with the generally excepted accounting principles and the provisions of the Companies Act, 2013
    - B, Accounting policies not specifically referred to otherwise are consistent with the generally accepted accounting principles. The company follows the mercantile systems of accounting and recognizes income expenditure on accrual basis.
  - II) FIXED ASSETS

Fixed Assets are stated at cost less accumulated depreciation. All cost relating to acquisition and installation of Fixed Assets including financial cost up to the date the assets are put to use and adjustment arising from exchange rate variation relating to specific borrowing towards to the fixed assets.
  - III) DEPRECIATION
    - a) Depreciation on Fixed Assets is provided on the basis of useful life of assets as the manner specified under Schedule II to the Company's Act, 2013 read with the relevant circulars issued by the Department of Company Affairs.
    - b) Depreciation on Assets acquired / discarded during the period is provided on pro-rata basis with reference to the date of addition / disposal.
  - IV) INVESTMENTS

Valued at cost Price.
  - V) FOREIGN CURRENCIES

There is no foreign currency transaction during the year hence not Applicable.
  - VI) CASH FLOW

Not Applicable.
  - VII) CURRENT ASSETS
    1. Inventories are valued at cost or market price whichever is lower.
    2. Sundry Debtors are stated at realizedable value.
    3. In the opinion of the board, the Loans and advances, are realizable in the ordinary course of the business.





- VIII) Preliminary expenses are being written off over a period of 5 years.
- IX) Prior period non-recurring & Extra Ordinary items, if materials are disclosed separately if any.
- X) RETIREMENT BENEFITS  
Gratuity: In the opinion of the Company, the provision for gratuity will be made on applicability of the provision of the payment of Gratuity Act.
- XI) DEFERRED TAXATION  
Current Tax is determined as the amount of tax payable in respect of taxable income for the period. The company has recognized the deferred tax no adjustment of such is required to be made in the accounts.
2. Payment to Auditors
- |            | For Current Year | Previous Year |
|------------|------------------|---------------|
| Audit Fees | 3000             | 3000          |
3. Balance of Creditors , Debtors , Loans, Advances & Unsecured Loans are subject To confirmation and reconciliation, if any.
4. Figures are rounded up to the nearest rupee.
5. C.I.F. Value of imports, remittances, expenditure & earring in foreign currency.
- |                                 | For Current Year | Previous Year |
|---------------------------------|------------------|---------------|
| C.I.F value of imports          | NIL              | NIL           |
| Expenditure in Foreign Currency | NIL              | NIL           |
| Remittance in foreign currency  | NIL              | NIL           |
| Earning in foreign Currency     | NIL              | NIL           |
6. Provision for all known liabilities are made in the accounts as per the opinion of Directors.
7. Gross revenue derived from service rendered current year NIL pre.Year NIL.
8. Claims against the Company not acknowledge as debts NIL Pre.Year NIL.
9. Estimated amount of contracts remaining to be executed on capital accounts ; NIL
10. The name of the small scale industrial undertaking to whom the Company owes a Sum exceeding Rs.1.00Lac and which is outstanding for more than 30 as on 31-03-2021 is NIL.



13. Earning Per Share

| Calculated of E P S           | Current Year | Previous Year |
|-------------------------------|--------------|---------------|
| Profit /( Loss ) for the year | 127374       | 128667        |
| No of Equity Shares           | 250000       | 250000        |
| EPS                           | 0.51         | 0.51          |

For, J.K. Parmar & Co.  
Chartered Accountant

*J.K. Parmar*

(J.K. Parmar)  
Proprietor  
Membership No. 34138

Place : Ahmedabad

Date : 02.09.2021



For, Achyut Healthcare Private Limited

*Jigen J Modi*  
(Jigen J. Modi)  
Director  
DIN 03355555

*Amisha J. modi*  
(Amish J. Modi)  
Director  
DIN 03355565