

ACHYUT HEALTH CARE PRIVATE LIMITED
BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH,2020

PARTICULARS	NOTE NO	AS AT 31-03-2020		AS AT 31-03-2019	
ASSETS					
(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) Deferred Tax Asset	6	346810		346810	
(f) Other non current assets	7	0		0	
SUB TOTAL -----NON CURRENT ASSET			348702		348702
(2) Current Assets					
(a) Inventories	8	0		0	
(b) Financial Assets					
(I) Investment	4	0		0	
(I) Trade Receivable	9	1685858		1030198	
(I) Cash & Cash Equivalents	10	13565		11255	
(I) Bank Balance	11	109507		328731	
(I) Loans & Advances	5	709927		967329	
(I) Other	12	0		0	
(c) Other Current Assets	7	120931.63		0	
SUB TOTAL -----CURRENT ASSET			2639788		2337512
TOTAL ASSETS			2988490		2686214
EQUITY & LIABILITIES					
(1) SHAREHOLDERS Funds					
(a) Share capital+	13	2500000		2500000	
(b) Other Equity	14	-104374		-192892	
Sub total ---Share holder's fund			2395626		2307108
(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) Deferred Tax Liabilities	18	0		0	
Sub total ---Non Current Liabilities			0		0
(3) Current Liabilities					
(a) Borrowings	15	0		0	
(b) Trade Payable	19	467864		241150	
(c) Other Current Liabilities	20	125000		125000	
(d) Provisions	17	0		12956	
Sub total ---Current Liabilities			592864		379106
TOTAL Equity & Liabilities			2988490		2686214

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 : 02-12-2020



Jigen J Modi

(Jigen J Modi)

Managing Director

DIN No 03355555

Amisha J. modi

(Amisha J Modi)

Director

DIN No 03355565

ACHYUT HEALTH CARE PRIVATE LIMITED					
Statement of Profit and Loss for the year ended 31st March, 2020					
PARTICULARS	NOTE NO	AS AT 31-03-2020		AS AT 31-03-2019	
(1) Revenue from operations	21	3341392		6674486	
(2) Other Income					
Direct Income	22	46734		4169	
In Direct Income	22	4725		0	
Total (1 and 2)			3392851		6678655
(II) Expenses					
(I) Cost of Material Consumed	23	0		0	
(I) Purchase of Traded Goods	24	1817165		5542282	
(I) Changes in inventories	25	0		0	
(I) Employees benefit exps	26	0		0	
(I) Finance Cost	27	391		0	
(I) Depreciation and Amortization exps	3	0		0	
(I) Other exps	28	1446628		943457	
Total Exps			3264184		6485739
(III) Profit (Loss) before Exceptional Items and Tax			128667		192916
(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			128667		192916
(VI) Tax Expense			0		0
(i) Current Tax			0		0
(ii) Deferred Tax Assets (Liabilities)			0		0
			128667		192916
(IX) Earning per Equity Share					
Basic			0.51		0.77
Diluted			0.51		0.77

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)



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

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

Proprietor
Membership No 34138
Firm Registration No 111/549W
Place Ahmedabad
Date : 02-12-2020

ACHYUT HEALTH CARE PRIVATE LIMITED

Notes to Standalone Financial Statements for the year ended 31st march 2020

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

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		
Gross Carrying		
Deemed Cost as at 1st April 2019		178
Additions		0
Disposals		0
Closing Balance		178
Accumulated Depreciation		
Deemed Cost as at 1st April 2019		0
Additions		0
Disposals		0
Closing Balance		0
Carrying amount at the end of the year 2019		
Gross Carrying		
Deemed Cost as at 1st April 2019		178
Additions		0
Disposals		0
Closing Balance===31-03-20		0
Accumulated Depreciation		
Deemed Cost as at 1st April 2019		178
Additions		0
Disposals		0
Closing Balance===31-03-20		178
Carrying amount at the end of the year 2020		178



Note no 4 Investment

Particulars	31-03-2020	31-03-2019
Non Current Investment	0	0
Total	0	0
Current Investment		
Total	0	0

Note no 5 Loans and Advances

Particulars	31-03-2020	31-03-2019
Non Current Assets	0	0
Total	0	0
Current Assets		
Unsecured Loans		
Expert Technology & consultant Pvt Ltd	250000	250000
Thakker Chatrabhuj Dayalji	310000	310000
Zenith Lifecare Pvt Ltd	0	265000
Sangharsh Life care Pvt Ltd	-10204	0
Advance Tax 2019-20	31458	0
Advance Income Tax (MAT)	18542	0
Security Depository	2000	2000
Receivable IGST against Export	58404	90602
TDS	1536	1536
Vat Receivable	9191	9191
CGST Cash Refund Balance	25000	25000
IGST Cash Refund	14000	14000
Total	709927	967329

Note no 6 Deffered Tax Assets

Particulars	31-03-2020	31-03-2019
Opening	346810	346810
Additional Deffered Tax Assets (Liabilities)	0	0
Disposal Deffered Tax Assets (Liabilities)	0	0
total	346810	346810
closing Balance	346810	346810

Note no 7 Other Assets

Particulars	31-03-2020	31-03-2019
Non Current		
Unsecured Considered Goods	0	0
Other	0	0
Current Assets		
Receivable Duty Draw Back	0	0
Duties & Taxes	120931.63	0
other	0	0
Total	120931.63	0

Note no 8 Inventories

Particulars	31-03-2020	31-03-2019
Finished Goods	0	0
Total	0	0

Note no 9 Trade Receivable

Particulars	31-03-2020	31-03-2019
Unsecured Considered Goods	655660	0
Unsecured Considered Goods Doubtful	1030198	1030198
Total	1685858	1030198

Note no 10 Cash and Cash Equivalents

Particulars	31-03-2020	31-03-2019
Cash on Hand	13565	11255
Total	13565	11255

Note no 11 Bank Balance

Particulars	31-03-2020	31-03-2019
In Current Accounts	109507	328731
Total	109507	328731

Note no 12 Financial Assets

Particulars	31-03-2020	31-03-2019
Other	0	0
Total	0	0



Note no 13 Equity Share Capital			
Particulars	31-03-2020		31-03-2019
	Authorised Shares	2500000	
250000 Equity Shares of Rs, 10/- Each			
Total	2500000		2500000
Issued Subscribed And Fully Paid up Shares 250000 Equity Share of Rs, 10/- Each fully paid	2500000		2500000
Total	2500000		2500000

The Reconciliation of the number of shares Outstanding as at 31st March , 2020 and March 31, 2019 is set out below

particulars	as at 31-03-2020		as at 31-03-2019	
	No of Share	Amount in Rs	No of Share	Amount in Rs
Equity Shares				
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

Terms / Rights attached to Equity Shares

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 31-03-2020		as at 31-03-2019	
	No of Share	Amount in Rs	No of Share	Amount in Rs
Bharatbhai Kantilal Upadhyay	134400	53.76%	134400	53.76%
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 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Reserve and Surplus				
General Reserve				
Share Premium Account				
Retained Earning (Refer below)		-104374		-192892
Total		-104374		-192892
Retained Earnings				
Opening Balance		-192892		-385808
Add Previous Year Self Assessment Tax		-40149		
Add Profit (Loss) for the Year		128667		192916
Total		-104374		-192892

Note No 15 Borrowing

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Non Current Liabilities Borrong				
Current Liabilities Borrong				
		0		0
Total		0		0



Note No 16 Other Financial Liabilities

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Other Financial Liabilities		0		0
Total		0		0

Note No 17 Provisions

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Non Current Liabilities				
Provisions		0		0
Current Liabilities				
Other		0		12956
Total		0		12956

Note No 18 Deffered Tax Liabilities

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Deffered Tax Liabilities		0		0
CURRENT YEAR DTL		0		0
Total		0		0

Note No 19 Trade Payable

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Trade Payable For Exps				
Bharatbhai Upadhyay		128840		128840
Jigenbhai Modi		81000		42000
Ray Remedies Pvt Ltd		-48000		60000
Earum Pharmaceuticals Ltd		293944		
J K Parmar & co		6540		3540
Kamlesh M Shah & co		2000		5000
A R PANDHI & ASSOCIATES		3540		1770
Total Sundry Creditors for Exps		467864		241150
Creditors For Goods		0		0
Total Sundry Creditors for Goods		0		0
Total Creditor		467864		241150

Note No 20 Other Current Liabilities

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
From Buyers		0		0
Total		0		0
Advance Travel Pvl Ltd		125000		125000
		125000		125000
Total Other Current Liabilities		125000		125000

Note No 21 Revenue from Operation

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Sale of Products				
Domestics Sale		3341392		6674486
Export Sale		0		0
Return Goods / Rate Difference		0		0
Total		3341392		6674486



Note No 22 Other Income

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Direct Income+				
Duty Draw Back Income		43808		0
Freight Charges Income		0		0
Rate exchange Flactuation		2926		0
Interest		0		4169
Total		46734		4169
Indirect Income		4725		0
Total		4725		0
Net Total		51459		4169

Note No 23 Cost of Material Consumed

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Cost of Material Consumed		0		0
Total		0		0

Note No 24 Purchase of Traded Goods

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Purchase of Traded Goods		1462165		5542282
Packing Material Purchase		355000		0
Total		1817165		5542282

Note No 25 Changes In Inventories

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Closing Stocks		0		0
Opening Stock		0		0
Total		0		0

Note No 26 Employees Benefit Expenses

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Salary Expenses		0		0
Total		0		0

Note No 27 Finance Cost

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Finance Cost		391		0
Total		391		0

Note No 28 Other Exps

Particulars	as at 31-03-2020		as at 31-03-2019	
		Amount in Rs		Amount in Rs
Director Remmunaration		39000		39000
Payment to Auditor		3000		3000
Godown Rent		12000		60000
Outward Freight Exps / Air Freight		467025		0
Legal & Professional Exps		7020		7770
R O C Exps		8615		13000
Miscellenous Exps		14620		6500
Sales Commission Exps		835348		734193
GST Diff & Late Payment Charges		0		2904
Accounting Charges		60000		60000
Bankcommission Charges		0		5575
Kasar & Discount		0		11515
Total		1446628		943457



ACHYUT HEALTHCARE PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT

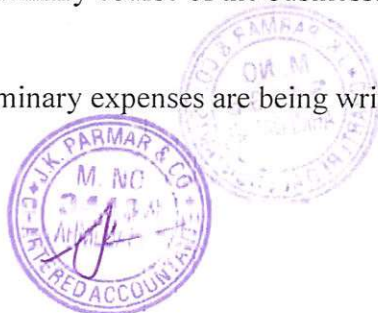
1. Significant accounting policies adopted by the Company in the Preparation and presentation of the Accounts.
 - I) SYSTEMS OF ACCOUNTING
 - A, The financial statement have been prepared under the historical cost convention in accordance with the generally excepted accounting principles and the provisions 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 foreign currency transaction during the year
 - 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	28,92,921.00	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

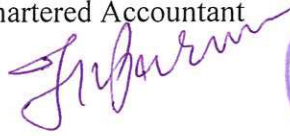
10. The name of the small scale industrial undertaking to whom the Company owes a Sum exceeding Rs.1.00Lac and which is outstanding for more than 30 as on 31-03-2020 is NIL.



13. Earning Per Share

Calculated of E P S	Current Year	Previous Year
Profit /(Loss) for the year	128667	192916
No of Equity Shares	250000	250000
EPS	0.51	0.77


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



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



For, Achyut Healthcare Private Limited



(Jigen J. Modi)
Director
DIN 03355555



(Amish J. Modi)
Director
DIN 03355565

Place : Ahmedabad

Date : 02.12.2020