



Independent Auditor's Report

To the Members of **Juvenor Healthcare Pvt. Ltd.**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of Juvenor Healthcare Pvt. Ltd. ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss 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 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 31st March, 2022, its profit and its cash flows for the year ended on that date.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the



financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we 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 purposes 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 Statement of Profit and Loss and the Cash Flow 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 31st March, «YearClos» taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, «YearClos» from being appointed as a 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 matter to be included in the Auditor's Report under section 197(16), in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. No dividend have been declared or paid during the year by the company.



Place:-Nagpur
Date: 05.09.2022
UDIN:22030078AYIRQY4152

For S.B.Hajare & Co.
Chartered Accountants
FRN: 103484W

Sadanand B. Hajare
(Proprietor)
Membership No. 030078

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.



- (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans and advance in the nature of loan given, in our opinion the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amounts for more than 90 days in respect of the loans granted to the parties
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
- (iv) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (v) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- (vi) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (vii) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us; no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management,



no whistle-blower complaints had been received by the company

- (viii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (ix) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (x) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xi) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xii) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xiii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xiv) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further

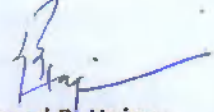


- (xv) state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xvi) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

Place: Nagpur
Date: 05.09.2022
UDIN: 22030078AYIRQY4152



For S.B.Hajare & Co.
Chartered Accountants
FRN: 103484W


Sadanand B. Hajare
(Proprietor)
Membership No. 030078

Report on Internal Financial Controls Over Financial Reporting

Report on the internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Juvenor Healthcare Pvt. Ltd. ("the Company") as of March 31, 2022, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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 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 Companies Act, 2013.

Auditors' Responsibility

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 (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, 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 material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control 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 over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls 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 be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control 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

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, «YearClos», 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.

Place: Nagpur
Date: 05.09.2022
UDIN: 22030078AYIRQY4152



For S.B.Hajare & Co. |
Chartered Accountants
FRN: 103484W


Sadanand B. Hajare
(Proprietor)

Membership No. 030078

Balance Sheet as at 31st March 2022

₹ in rupees

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
SHARE CAPITAL	1	74,89,500.00	74,89,500.00
Reserves and surplus	2	1,33,57,038.19	1,23,95,432.19
Money received against share warrants		0	0
		2,08,46,538.19	1,98,84,932.19
Share application money pending allotment		0	0
Non-current liabilities			
Long-term borrowings	3	17,34,266.93	0
Deferred tax liabilities (Net)	4	0	0
Other long term liabilities	5	4,29,52,174.33	2,90,09,481.06
Long-term provisions	6	0	0
		4,46,86,441.26	2,90,09,481.06
Current liabilities			
Short-term borrowings		0	0
Trade payables	7	0	0
(A) Micro enterprises and small enterprises		0	0
(B) Others		97,42,644.41	71,29,562.73
Other current liabilities	8	95,79,054.54	2,37,82,579.78
Short-term provisions	6	18,78,620.00	14,68,380.00
		2,12,00,318.95	3,23,80,522.51
TOTAL		8,67,33,298.40	8,12,74,935.76
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	9		
Tangible assets		65,650.45	1,88,482.75
Intangible assets		0	0
Capital work-in-Progress		0	0
Intangible assets under development		0	0
Non-current investments		0	0
Deferred tax assets (net)	4	41,332.51	24,143.13
Long-term loans and advances	10	1,73,96,546.67	10,47,233.00
Other non-current assets		0	0
		1,75,03,529.63	12,59,858.88
Current assets			
Current investments		0	0
Inventories	11	46,40,614.27	87,14,100.93
Trade receivables	12	5,16,80,276.52	4,00,55,158.01
Cash and cash equivalents	13	18,78,079.96	56,43,544.46
Short-term loans and advances	10	98,59,258.41	2,26,49,630.69
Other current assets	14	11,71,539.61	29,52,642.79
		6,92,29,768.77	8,00,15,076.88
TOTAL		8,67,33,298.40	8,12,74,935.76

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S. B. HAJARE & CO.

Chartered Accountant

(FRN: 103484W)

Sadanand Baburao Hajare
Proprietor
Membership No.: 030078
Place: Nagpur
Date: 05/09/2022



For and on behalf of the Board of Directors

NIKUNJ PRADEEP MEHADIA
Director
DIN: 8237848

SHREYAS RAMASHANKAR
MEHADIA
Director
DIN: 08303711

Statement of Profit and loss for the year ended 31st March 2022

₹ in rupees

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from Operations	15	19,45,37,184.17	18,01,66,381.23
Less: Excise Duty		0	0
Net Sales		19,45,37,184.17	18,01,66,381.23
Other Income	16	25,880.00	97,089.63
Total Income		19,45,63,064.17	18,02,63,470.86
Expenses			
Cost of Material Consumed		0	0
Purchase of stock-in-trade	17	17,63,03,502.77	15,11,38,054.08
Changes in Inventories	18	40,73,486.66	35,86,555.43
Employee Benefit Expenses	19	44,72,290.00	79,02,732.08
Finance Costs		0	0
Depreciation and amortization expenses	20	1,34,204.00	1,25,339.00
Other Expenses	21	82,24,924.12	1,49,35,383.05
Total expenses		19,32,08,407.55	17,76,88,063.64
Profit before exceptional, extraordinary and prior period items and tax		13,54,656.62	25,75,407.22
Exceptional Items		0	0
Profit before extraordinary and prior period items and tax		13,54,656.62	25,75,407.22
Extraordinary Items		0	0
Prior Period Item		0	0
Profit before tax		13,54,656.62	25,75,407.22
Tax expenses			
Current Tax	22	4,10,240.00	7,61,220.00
Deferred Tax	23	(17,189.38)	(16,578.64)
Excess/short provision relating earlier year tax		0	0
Profit(Loss) for the period		9,61,606.00	18,30,765.86
Earning per share			
Basic			
Before extraordinary Items		34.39	2.91
After extraordinary Adjustment		0	0
Diluted			
Before extraordinary Items		36.78	2.91
After extraordinary Adjustment		0	0

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For S. B. HAJARE & CO.
Chartered Accountant
(FRN: 103484W)

Sadanand Baburao Hajare
Proprietor
Membership No.: 030078
Place: Nagpur
Date: 05/09/2022



For and on behalf of the Board of Directors

NIKUNJ PRADEEP MEHADIA
Director
DIN: 8237848

SHREYAS RAMASHANKAR
MEHADIA
Director
DIN: 08303711

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

		₹ in rupees	
PARTICULARS		31st March 2022	31st March 2021
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	13,54,656.62	25,75,407.22
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,34,204.00	1,25,339.00
	Other Inflows / (Outflows) of cash	91,64,536.00	91,64,536.00
	Operating profits before Working Capital Changes	1,06,53,396.62	1,18,65,282.22
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(1,16,25,118.51)	(80,14,194.59)
	Increase / (Decrease) in trade payables	26,13,081.68	(80,25,722.63)
	(Increase) / Decrease in inventories	40,73,486.66	35,86,555.43
	Increase / (Decrease) in other current liabilities	(1,38,10,474.62)	(1,96,95,884.09)
	(Increase) / Decrease in Short Term Loans & Advances	1,27,90,372.28	(2,26,49,630.69)
	(Increase) / Decrease in other current assets	17,81,103.18	(8,65,265.26)
	Cash generated from Operations	64,75,847.29	(4,37,98,859.61)
	Net Cash flow from Operating Activities(A)	64,75,847.29	(4,37,98,859.61)
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(11,371.70)	(1,77,061.35)
	Cash advances and loans made to other parties	(1,63,49,313.67)	(10,47,233.00)
	Cash advances and loans received back	0	1,35,09,674.38
	Other Inflow / (Outflows) of cash	1,39,42,693.27	2,70,80,548.39
	Net Cash used in Investing Activities(B)	(24,17,992.10)	3,93,65,928.42
C.	Cash Flow From Financing Activities		
	Increase in / (Repayment) of Long term borrowings	17,34,266.93	0
	Increase / (Decrease) in share capital	0	64,99,500.00
	Net Cash used in Financing Activities(C)	17,34,266.93	64,99,500.00
D.	Net Increase / (Decrease) in Cash & Cash		
	Equivalents(A+B+C)	57,92,122.12	20,66,568.81
E.	Cash & Cash Equivalents at Beginning of period	56,43,544.46	43,21,617.01
F.	Cash & Cash Equivalents at End of period	18,78,079.96	56,43,544.46
G.	Net Increase / (Decrease) in Cash & Cash		
	Equivalents(F-E)	(37,65,464.50)	13,21,927.45
H.	Difference (F-(D+E))	(95,57,586.62)	(7,44,641.36)

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For S. B. HAJARE & CO.
Chartered Accountant
(FRN: 103484W)

Sadanand Baburao Hajare
Proprietor
Membership No.: 030078
Place: Nagpur
Date: 05/09/2022



For and on behalf of the Board of Directors

NIKUNJ PRADEEP MEHADIA
Director
DIN: 8237848

SHREYAS RAMASHANKAR
MEHADIA
Director
DIN: 08303711

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Authorised :		
Equity Shares of 100 each	75,00,000.00	75,00,000.00
Issued :		
	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
	9,90,000.00	9,90,000.00
	64,99,500.00	64,99,500.00
Total	74,89,500.00	74,89,500.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

	₹ in rupees			
	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	9,900	9,90,000.00	9,900	9,90,000.00
Issued during the Period	0	0	0	0
Redeemed or bought back during the period	0	0	0	0
Outstanding at end of the period	9,900	9,90,000.00	9,900	9,90,000.00

Equity shares

	₹ in rupees			
	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	64,995	64,99,500.00	0	0
Issued during the Period	0	0	64,995	64,99,500.00
Redeemed or bought back during the period	0	0	0	0
Outstanding at end of the period	64,995	64,99,500.00	64,995	64,99,500.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Equity shares

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Note No. 2 Reserves and surplus

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	32,30,896.19	14,00,130.33
Add: Profit for the year	9,61,606.00	18,30,765.86
Less : Deletion during the year	0	0
Closing Balance	41,92,502.19	32,30,896.19
Securities premium	91,64,536.00	91,64,536.00



Opening Balance		0	0
Add: Addition during the year		0	0
Less : Deletion during the year		0	0
Closing Balance		0	0
Balance carried to balance sheet		1,33,57,038.19	1,23,95,432.19

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
Loans and advances from others unsecured	17,34,266.93	0	17,34,266.93	0	0	0
	17,34,266.93	0	17,34,266.93	0	0	0
The Above Amount Includes						
Unsecured Borrowings	17,34,266.93	0	17,34,266.93	0	0	0
Net Amount	17,34,266.93	0	17,34,266.93	0	0	0

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2022		As at 31st March 2021	
	Deferred tax liability			
Deferred tax asset		(41,332.51)		(7,564.49)
Gross deferred tax liability		(41,332.51)		(7,564.49)
Deferred tax assets				
Deferred tax asset		0		16,578.64
Gross deferred tax asset		0		16,578.64
Net deferred tax assets		41,332.51		24,143.13
Net deferred tax liability		0		0

Note No. 5 Other long term liabilities

₹ in rupees

Particulars	As at 31st March 2022		As at 31st March 2021	
	Others			
Anant enterprises, lucknow sd		80,00,000.00		80,00,000.00
Vandana enterprises		0		7,00,000.00
Mehadia and sons hansraj jodhpur		0		17,74,985.43
Bangaru traders - karnataka		8,31,506.91		23,37,679.77
Vimson derma		2,95,509.92		23,95,509.92
J j enterprises - west delhi		16,73,968.39		18,73,968.39
Other non current liability		3,02,51,189.11		1,19,27,337.55
Total		4,29,52,174.33		2,90,09,481.06
		4,29,52,174.33		2,90,09,481.06

Note No. 6 Provisions

₹ in rupees

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Auditor's remuneration	0	80,000.00	80,000.00	0	80,000.00	80,000.00
Current tax provision	0	4,10,240.00	4,10,240.00	0	13,88,380.00	13,88,380.00
Income Tax Provision (F.Y.Earlier Year)	0	13,88,380.00	13,88,380.00	0	0	0
Total	0	18,78,620.00	18,78,620.00	0	14,68,380.00	14,68,380.00
	0	18,78,620.00	18,78,620.00	0	14,68,380.00	14,68,380.00



Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2022

₹ in rupees

Assets	Useful Life (in Years)	Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Accumulated Depreciation/ Amortisation			Net Block		
							Balance as at 1st April 2021	Provided during the year	Deletion/ adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets												
Own Assets												
Mobile	3.00	2,27,169.70	0	0	0	2,27,169.70	1,50,018.00	76,393.00	0	2,26,411.00	758.70	77,151.70
Computer and Printer	3.00	86,352.05	7,981.86	0	0	94,333.91	13,871.00	49,036.00	0	62,907.00	31,426.91	72,481.05
Wrapping Machine	15.00	28,500.00	0	0	0	28,500.00	4,000.00	4,435.00	0	8,435.00	20,065.00	24,500.00
Furniture and Fixtures	10.00	15,600.00	0	0	0	15,600.00	1,250.00	3,715.00	0	4,965.00	10,635.00	14,350.00
Barcode Scanner	3.00	0	3,389.84	0	0	3,389.84	0	625.00	0	625.00	2,764.84	0
Total (A)		3,57,621.75	11,371.70	0	0	3,68,993.45	1,69,139.00	1,34,204.00	0	3,03,343.00	65,650.45	1,88,482.75
P.Y Total		1,80,560.40	1,77,051.35	0	0	3,57,621.75	43,800.00	1,25,339.00	0	1,69,139.00	1,88,482.75	1,36,760.40

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Mobile	17/10/2019	57,946.42	2,897.32	15,195.42		1095.00	532.00	* 563.00	10	11	12
Mobile	27/11/2019	1,01,004.66	5,050.23	29,119.66		1095.00	491.00	604.00	365.00	63.16	9,597.00
Mobile	27/11/2019	15,253.39	762.67	4,397.39		1095.00	491.00	604.00	365.00	63.16	18,392.00
Mobile	18/10/2019	6,355.93	317.80	1,670.93		1095.00	531.00	564.00	365.00	63.16	2,777.00
Mobile	29/07/2020	46,609.30	2,330.47	26,768.30		1095.00	246.00	849.00	365.00	63.16	1,055.00
Total		2,27,169.70	11,358.49	77,151.70							48,728.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Furniture and Fixtures	09/12/2020	15,600.00	780.00	14,350.00		3650.00	113.00	3537.00	10	11	12
Total		15,600.00	780.00	14,350.00							3,715.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Wrapping Machine
 Group of asset: Plant and Machinery

Useful Life (In Years): 15.00
 Shift Type: Single



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Note No. 10 Loans and advances

Particulars	₹ in rupees			
	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good	0	82,22,405.69	0	2,08,85,878.04
	0	82,22,405.69	0	2,08,85,878.04
Other loans and advances				
Secured, considered good(Head)	1,73,96,546.67	16,36,852.72	10,47,233.00	17,63,752.65
	1,73,96,546.67	16,36,852.72	10,47,233.00	17,63,752.65
Total	1,73,96,546.67	98,59,258.41	10,47,233.00	2,26,49,630.69

Note No. 11 Inventories

Particulars (Valued at cost or NRV unless otherwise stated)	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Finished Goods	46,40,614.27	87,14,100.93
Total	46,40,614.27	87,14,100.93

Note No. 12 Trade receivables

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	5,16,80,276.52	4,00,55,158.01
Unsecured, Considered Good	0	0
Doubtful	0	0
Total	5,16,80,276.52	4,00,55,158.01

(Current Year)

Particulars	₹ in rupees					Total
	Outstanding for following periods from due date of payment#					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	5,16,80,276.52	0	0	0	0	5,16,80,276.52
(ii) Undisputed Trade Receivables (considered doubtful)	0	0	0	0	0	0
(iii) Disputed Trade Receivables considered good	0	0	0	0	0	0
(iv) Disputed Trade Receivables considered doubtful	0	0	0	0	0	0

(Previous Year)

Particulars	₹ in rupees					Total
	Outstanding for following periods from due date of payment#					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	4,00,55,158.01	0	0	0	0	4,00,55,158.01
(ii) Undisputed Trade Receivables (considered doubtful)	0	0	0	0	0	0
(iii) Disputed Trade Receivables considered good	0	0	0	0	0	0
(iv) Disputed Trade Receivables considered doubtful	0	0	0	0	0	0



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Note No. 19 Employee Benefit Expenses

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Salaries and Wages		
Salary (Head Office)	5,34,999.00	32,55,979.00
Salary (Marketing)	10,51,785.00	46,35,159.08
Incentive	58,542.00	11,594.00
Contract for Staff Payment	7,28,641.00	0
Reimbursement of Expenses	20,98,323.00	0
Total	44,72,290.00	79,02,732.08
	44,72,290.00	79,02,732.08

Note No. 20 Depreciation and amortization expenses

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Depreciation on tangible assets	1,34,204.00	1,25,339.00
Total	1,34,204.00	1,25,339.00

Note No. 21 Other Expenses

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Agency Charges - Commission	0	1,28,150.00
Audit Fees	20,000.00	35,000.00
Bank Charges	3,10,484.43	37,671.57
Barcode Annual Fees	11,800.00	0
Busines Expenditure (Export Div.)	0	5,05,360.00
Computer Repairs and Maintenance	313.56	590.00
Postage Expenses	1,000.00	44,147.00
Digital Marketing Expenses (Website Exps.)	0	2,17,815.00
Director's Remuneration	18,00,000.00	12,91,857.00
Diwali Gift	0	1,18,000.00
Freight Expenses (Export Div.)	0	19,12,686.00
Freight Outward	16,81,221.34	17,58,906.88
Freight Inward	65,296.56	1,78,660.00
Gst Late Fee Charges	64,701.00	8,600.00
Insurance Expenses	97,691.00	61,483.00
Labour Charges	2,506.00	5,332.00
Registration and Legal Fees	25,500.00	19,000.00
Meeting and Conference Exps.	0	1,58,390.00
Office Expenses	20,415.77	2,66,923.73
Packing Material	35,008.00	1,41,870.00
Conveyance	78,866.71	3,21,598.28
Printing and Stationery	99,416.85	1,65,364.86
Professional Fees	4,30,000.00	6,18,000.00
Recruitment Expenses	36,000.00	37,457.00
ROC Charges	1,11,500.00	10,390.00
Sales Promotion Expenses	35,335.00	17,80,361.77
Software Expenses	4,125.00	25,560.00
Telephone and Mobile Exps.	13,216.11	40,861.03
Tour and Travelling Exps.	6,12,821.00	24,95,459.78
Warehouse Expenses	0	1,15,000.00
Round Off	0	67.19
Interest on Security Deposit	8,00,000.00	4,00,000.00
Accomodation Expenses	2,011.00	18,101.00
Advertising Expenses	0	2,52,129.90
Commission and Brokerage	9,65,882.00	5,42,526.45
Repairs and Maintenance	350.00	3,65,272.65
Preliminary Expenses Written off	18,753.00	18,753.00
Interest on Unsecured Loan	83,256.00	8,38,047.96
Cash Discount	6,089.17	0
Consultancy Charges	24,750.00	0



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(F.Y. 2021-2022)

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (in Days) (col7 * col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Wrapping Machine	22/06/2020	28,500.00	1,425.00	24,500.00		5475.00	283.00	5192.00	365.00	18.10	4,435.00
Total		28,500.00	1,425.00	24,500.00							4,435.00

* Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2021})^{1/\text{remaining useful life in years}})) * 100$



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Note No. 13 Cash and cash equivalents

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Balance with banks		
Dena bank ca (936050)	3,709.17	2,01,717.95
Cosmos co-op. bank	2,782.06	33,032.94
Hdfc bank	16,591.10	52,24,158.94
Total	23,082.33	54,58,909.83
Cash in hand		
Cash in hand	18,54,997.63	1,84,634.63
Total	18,54,997.63	1,84,634.63
Total	18,78,079.96	56,43,544.46

Note No. 14 Other current assets

Particulars	₹ in rupees	
	As at 31st March 2022	As at 31st March 2021
Other Assets		
TCS Receivable	796.25	0
Other current assets	30,616.00	30,616.60
Preliminary expenses	37,506.15	56,259.15
Deposits	82,000.00	82,000.00
Gst receivable	4,66,792.50	22,38,567.04
Staff advance	5,49,366.00	5,44,502.00
Tds receivable	4,462.71	698.00
Total	11,71,539.61	29,52,642.79

Note No. 15 Revenue from Operations

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Sale of products	19,45,37,184.17	18,01,66,381.23
Net revenue from operations	19,45,37,184.17	18,01,66,381.23

Note No. 16 Other Income

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Other non-operating income		
Other Receipts	25,880.00	97,089.63
Total	25,880.00	97,089.63

Note No. 17 Purchase of stock-in-trade

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Purchase of goods	17,63,03,502.77	15,11,38,054.08
Total	17,63,03,502.77	15,11,38,054.08

Note No. 18 Changes in Inventories

Particulars	₹ in rupees	
	31st March 2022	31st March 2021
Inventory at the end of the year		
Finished Goods	46,40,614.27	87,14,100.93
Inventory at the beginning of the year	46,40,614.27	87,14,100.93
Finished Goods	87,14,100.93	0
Traded Goods	0	1,23,00,656.36
(Increase)/decrease in inventories	87,14,100.93	1,23,00,656.36
Finished Goods	40,73,486.66	(87,14,100.93)
Traded Goods	0	1,23,00,656.36
Total	40,73,486.66	35,86,555.43



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Designing and Artwork Charges	1,37,120.00	0
Electricity Exp.	48,320.00	0
Other Testing (R & D)	4,61,700.00	0
Payroll Processing Fees	45,000.00	0
Rates and taxes	21,500.00	0
Royalty A/c	52,974.62	0
Total	82,24,924.12	1,49,35,383.05

Note No. 22 Current Tax

₹ in rupees

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	4,10,240.00	7,61,220.00
Total	4,10,240.00	7,61,220.00

Note No. 23 Deferred Tax

₹ in rupees

Particulars	31st March 2022	31st March 2021
Deferred Tax	(17,189.38)	(16,578.64)
Total	(17,189.38)	(16,578.64)



JUVENOR HEALTHCARE PRIVATE LIMITED
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 24

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act; 2013.

6. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

7. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost (FIFO/specific cost/Weighted avg) or net realizable value



2. Scrap : At net realizable value.

8. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

9. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.. nil (Previous Year Rs.nil)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	2021-22	2020-21
Audit Fees	20,000	20,000
Tax Audit Fees	15,000	15,000
Company Law Matters		
GST		
Total	35,000	35,000

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NIL	NIL	NIL

8. Related Party disclosure as identified by the company and relied upon by the auditors:



(A) Related Parties and their Relationship: NIL

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables: NIL

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency Nil Nil

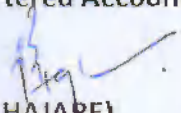
13. Earning in Foreign Exchange Nil Nil

14. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 24

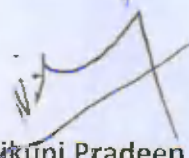
In terms of Our Separate Audit Report of Even Date Attached.

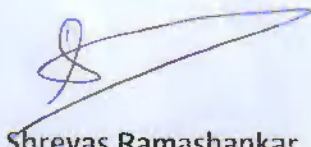
**For S.B.HAJARE & CO.
Chartered Accountants**


(S.B.HAJARE)
Proprietor
Membership No. 030078
Regn. No. 103484W
Place:- Nagpur
Date: - 05.09.2022



For JUVENOR HEALTHCARE PVT. LTD.


**Nikunj Pradeep
Mehadia
Director
DIN : 08237848**


**Shreyas Ramashankar
Mehadia
Director
DIN : 08303711**

UDIN:22030078AYIRQY4152