



INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Juvenor Healthcare Private Limited.

Report on the audited financial statements of Juvenor Healthcare Private Limited.

Opinion

We have audited the accompanying financial statements of Juvenor Healthcare Private Limited ("the Company") which comprise the Balance Sheet as at 31st March 2023, the statement of Profit and Loss for the year 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 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, 2023, its Profit and cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the financial statements and Auditor's 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 Annexure to Board's Report, Business Responsibility 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 standalone 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.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134(5) of 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 statement 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.

The board of directors is 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.



We communicate with those charge 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 reasonable 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. The provisions of 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 is not applicable to the Company since.
 - (a) It is not subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs. 1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs. 1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs. 10 Crores during the year.
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 foresaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

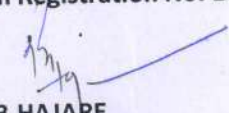


- (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (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;
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Nagpur
Dated : 05/ 09/ 2023



For S.B.Hajare & Co.
Chartered Accountants
Firm Registration No. 103484W


S.B.HAJARE
Proprietor
Membership No. 030078
UDIN:23030078BGZKZZ9550

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share Capital	1	74,89,600.00	74,89,500.00
Reserves and surplus	2	1,69,24,913.73	1,33,57,038.19
Money received against share warrants		0	0
		2,44,14,513.73	2,08,46,538.19
Share application money pending allotment		0	0
Non-current liabilities			
Long-term borrowings	3	28,54,771.00	17,34,266.93
Deferred tax liabilities (Net)	4	0	0
Other long term liabilities	5	2,92,70,547.30	4,29,52,174.33
Long-term provisions	6	0	0
		3,21,25,318.30	4,46,86,441.26
Current liabilities			
Short-term borrowings	7	4,06,50,808.00	0
Trade payables	8		
(A) Micro enterprises and small enterprises		0	0
(B) Others		2,31,90,298.84	97,42,644.41
Other current liabilities	9	17,56,849.96	95,79,054.54
Short-term provisions	6	29,21,792.00	18,78,620.00
		6,85,19,748.80	2,12,00,318.95
TOTAL		12,50,59,580.83	8,67,33,298.40
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	10		
Property, Plant and Equipment		85,139.14	65,650.45
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	51,988.51	41,332.51
Long term loans and advances	11	2,55,87,827.68	1,73,96,546.67
Other non-current assets		0	0
		2,57,24,955.33	1,75,03,529.63
Current assets			
Current investments	12	32,65,000.00	0
Inventories	13	1,46,25,614.00	46,40,614.27
Trade receivables	14	6,73,67,349.35	5,16,80,276.52
Cash and cash equivalents	15	22,71,529.67	18,78,079.96
Short-term loans and advances	11	1,10,09,711.20	98,59,258.41
Other current assets	16	7,95,421.28	11,71,539.61
		9,93,34,625.50	6,92,29,768.77
TOTAL		12,50,59,580.83	8,67,33,298.40

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: 05/09/2023
UDIN : 23030078BGZKZZ9550



For and on behalf of the Board of Directors

PPKhetal
PRAVEEN PRAMOD KHETAL
Director
DIN: 09501330

[Signature]
SHREYAS RAMASHANKAR
MEHADIA
Director
DIN: 08303711

JUVENOR HEALTHCARE PRIVATE LIMITED
KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY,
GONDKHAIRY, NAGPUR, NAGPUR-440001
CIN : U24290MH2017PTC298772

(F.Y. 2022-2023)

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	17	19,72,43,891.61	19,45,37,184.17
Less: Excise duty		0	0
Net Sales		19,72,43,891.61	19,45,37,184.17
Other income	18	16,069.00	25,880.00
Total Income		19,72,59,960.61	19,45,63,064.17
Expenses			
Cost of material Consumed		0	0
Purchase of stock-in-trade	19	19,36,93,956.56	17,63,03,502.77
Changes in inventories	20	(99,84,999.73)	40,73,486.66
Employee benefit expenses	21	12,75,338.00	44,72,290.00
Finance costs	22	19,89,934.36	0
Depreciation and amortization expenses	23	19,715.00	1,34,204.00
Other expenses	24	52,80,384.88	82,24,924.12
Total expenses		19,22,74,329.07	19,32,08,407.55
Profit before exceptional, extraordinary and prior period items and tax		49,85,631.54	13,54,656.62
Exceptional Items		0	0
Profit before extraordinary and prior period items and tax		49,85,631.54	13,54,656.62
Extraordinary items		0	0
Prior period item		0	0
Profit before tax		49,85,631.54	13,54,656.62
Tax expenses			
Current tax	25	14,28,412.00	4,10,240.00
Deferred tax	26	(10,656.00)	(17,189.38)
Excess/short provision relating earlier year tax		0	0
Profit(Loss) for the period		35,67,875.54	9,61,606.00
Earning per share			
Basic			
Before extraordinary Items		0	34.39
After extraordinary Adjustment		0	0
Diluted			
Before extraordinary Items		0	36.78
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: 05/09/2023
UDIN : 23030078BGZKZZ9550



For and on behalf of the Board of Directors

PPK Khetal

PRAVEEN PRAMOD KHETAL
Director
DIN: 09501330

SHREYAS RAMASHANKAR
MEHADIA
Director
DIN: 08303711

Notes to Financial statements for the year ended 31st March 2023

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

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
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 :		
Subscribed and Paid up Capital	9,90,000.00	9,90,000.00
	64,99,600.00	64,99,500.00
Total	74,89,600.00	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 2023		As at 31st March 2022	
	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 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	64,995	64,99,500.00	64,995	64,99,500.00
Issued during the Period	1	100.00	0	0
Redeemed or bought back during the period	0	0	0	0
Outstanding at end of the period	64,996	64,99,600.00	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.

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Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	41,92,502.19	32,30,896.19
Add: Profit for the year	35,67,875.54	9,61,606.00
Less : Deletion during the year	0	0
Closing Balance	77,60,377.73	41,92,502.19
Securities premium		



Notes to Financial statements for the year ended 31st March 2023

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

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
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 :		
Subscribed and Paid up Capital	9,90,000.00	9,90,000.00
	64,99,600.00	64,99,500.00
Total	74,89,600.00	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 2023		As at 31st March 2022	
	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 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	64,995	64,99,500.00	64,995	64,99,500.00
Issued during the Period	1	100.00	0	0
Redeemed or bought back during the period	0	0	0	0
Outstanding at end of the period	64,996	64,99,600.00	64,995	64,99,500.00

Right, Preferences and Restriction attached to shares

Equity shares

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Opening Balance	91,64,536.00	0
Add: Addition during the year	0	91,64,536.00
Less : Deletion during the year	0	0
Closing Balance	91,64,536.00	91,64,536.00
Balance carried to balance sheet	1,69,24,913.73	1,33,57,038.19

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
Loans and advances from others unsecured	28,54,771.00	0	28,54,771.00	17,34,266.93	0	17,34,266.93
	28,54,771.00	0	28,54,771.00	17,34,266.93	0	17,34,266.93
The Above Amount Includes						
Unsecured Borrowings	28,54,771.00	0	28,54,771.00	17,34,266.93	0	17,34,266.93
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 7)		(0)	(0)		(0)	(0)
Net Amount	28,54,771.00	0	28,54,771.00	17,34,266.93	0	17,34,266.93

Note No. 3(a) Long-term borrowings:Loans and advances from others unsecured

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Mehadia and Sons-HJ	0	0	0	26,426.93	0	26,426.93
Micropark Distributor	0	0	0	4,142.00	0	4,142.00
Micropark Enterprises	0	0	0	3,698.00	0	3,698.00
Micropark Logistics Pvt Ltd	0	0	0	12,00,000.00	0	12,00,000.00
Pitamber Sadhuram Agrawal	0	0	0	5,00,000.00	0	5,00,000.00
Nisha P Mehadia	1,45,000.00	0	1,45,000.00	0	0	0
Ramashankar Mehadia	22,43,896.00	0	22,43,896.00	0	0	0
VIJAY PITAMBAR AGRWAL	4,65,875.00	0	4,65,875.00	0	0	0
Total	28,54,771.00	0	28,54,771.00	17,34,266.93	0	17,34,266.93

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax liability		
Deferred tax asset	(41,332.51)	(41,332.51)
Gross deferred tax liability	(41,332.51)	(41,332.51)
Deferred tax assets		
Deferred tax asset	10,656.00	0
Gross deferred tax asset	10,656.00	0
Net deferred tax assets	51,988.51	41,332.51
Net deferred tax liability	0	0

Note No. 5 Other long term liabilities

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Others		
Anant enterprises, lucknow sd	80,00,000.00	80,00,000.00
Bangaru traders - karnataka	0	8,31,506.91
Vimson derma	0	21,95,509.92
J j enterprises - west delhi	0	16,73,968.39
Other non current liability	0	3,02,51,189.11



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CIN : U24290MH2017PTC298772

(F.Y. 2022-2023)

Juvenor Impex	21,72,761.71	0
Mehadia & Sons C & F Div.	1,18,69,264.07	0
R J Tradelinks - Loan A/C	52,78,031.16	0
Mahindra and Mahindra Finance	19,50,490.36	0
	2,92,70,547.30	4,29,52,174.33
Total	2,92,70,547.30	4,29,52,174.33

Note No. 6 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Auditor's remuneration	0	1,05,000.00	1,05,000.00	0	80,000.00	80,000.00
Current tax provision	0	14,28,412.00	14,28,412.00	0	4,10,240.00	4,10,240.00
Income Tax Provision (F.Y. Earlier Year)	0	13,88,380.00	13,88,380.00	0	13,88,380.00	13,88,380.00
	0	29,21,792.00	29,21,792.00	0	18,78,620.00	18,78,620.00
Total	0	29,21,792.00	29,21,792.00	0	18,78,620.00	18,78,620.00

Note No. 7 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
NNSB JHPL CC A/C No.005 unsecured	4,06,50,808.00	0
	4,06,50,808.00	0
	0	0
Total	4,06,50,808.00	0

Note No. 8 Trade payables

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others	2,31,90,298.84	97,42,644.41
Total	2,31,90,298.84	97,42,644.41

Note No. 9 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Creditors for expenses	0	37,73,746.34
Creditor for taxes	0	14,94,544.96
Director's Remuneration	0	18,00,000.00
Creditors for Taxes	0	1,28,535.00
Professional Tax Payable	1,45,500.00	0
TDS Payable	14,82,814.96	0
TCS Payable	1,28,535.00	0
Salary payable	0	23,82,228.24
	17,56,849.96	95,79,054.54
Total	17,56,849.96	95,79,054.54



JUVENOR HEALTHCARE PRIVATE LIMITED
 KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001
 CIN : U24290MH2017PTC298772

(F.Y. 2022-23)

Note No. 10 Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets	Useful Life (in Years)	Balance as at 1st April 2022	Additions during the year	Gross Block		Balance as at 31st March 2023	Accumulated Depreciation/ Amortisation			Net Block	
				Addition on account of business acquisition	Deletion during the year		Provided during the year	Deletion/ adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022	
A Tangible assets											
Own Assets											
Mobile	3.00	2,27,169.70	0	0	2,27,169.70	2,26,411.00	759.00	0	2,27,170.00	(0.30)	71.40
Computer and Printer	3.00	94,333.91	21,203.69	0	1,15,537.60	62,907.00	9,034.00	0	71,941.00	43,596.60	31.40
Wrapping Machine	15.00	28,500.00	0	0	28,500.00	8,435.00	3,632.00	0	12,067.00	16,433.00	20.00
Furniture and Fixtures	10.00	15,600.00	18,000.00	0	33,600.00	4,965.00	6,290.00	0	11,255.00	22,345.00	10.60
Barcode Scanner	3.00	3,389.84	0	0	3,389.84	625.00	0	0	625.00	2,764.84	2.70
Total (A)		3,68,993.45	39,203.69	0	4,08,197.14	3,03,343.00	19,715.00	0	3,23,058.00	85,139.14	65.60
P.Y Total		3,57,621.75	11,371.70	0	3,68,993.45	1,59,139.00	1,34,204.00	0	3,03,343.00	65,650.45	1,88.40

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 31-03-2022 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 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)

Name of Asset	Mobile	Useful Life (in Years)	3.00	Shift Type	Single						
Group of asset	Plant and Machinery										
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 31.3.2022)	Remaining useful life as on 31.3.2022 (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
Mobile	17/10/2019	57,946.42	2,897.32	5,598.42		1095.00	897.00	498.00	198.00	63.16	2,701.00
Mobile	27/11/2019	1,01,004.66	5,050.23	10,727.65		1095.00	856.00	239.00	239.00	63.16	5,677.00
Mobile	27/11/2019	15,253.39	762.67	1,620.39		1095.00	856.00	239.00	239.00	63.16	858.00
Mobile	18/10/2019	6,355.93	317.80	615.93		1095.00	896.00	199.00	199.00	63.16	298.00
Mobile	29/07/2020	46,609.30	2,330.47	9,861.30		1095.00	611.00	484.00	365.00	63.16	6,228.00
Total		2,27,169.70	11,358.49	28,423.70							15,762.00

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

Name of Asset	Computer and Printer	Useful Life (in Years)	3.00	Shift Type	Single						
Group of asset	Plant and Machinery										
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 31.3.2022)	Remaining useful life as on 31.3.2022 (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
Computer	27/05/2022	14,602.00	730.10	0		1095.00	0.00	1095.00	309.00	63.16	7,808.00
Computer	28/11/2022	3,050.85	152.54	0		1095.00	0.00	1095.00	124.00	63.16	655.00
Computer	29/12/2022	3,550.84	177.54	0		1095.00	0.00	1095.00	93.00	63.16	571.00
Total		21,203.69	1,060.18	0							9,034.00

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

Name of Asset: Furniture and Fixtures
 Group of asset: Furniture and fittings

Useful Life (in Years): 10.00
 Shift Type: Single



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 31.3.2022)	Remaining useful life as on 31.3.2022 (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
Furniture and Fixtures	09/12/2020	15,600.00	780.00	10,635.00		3650.00	478.00	3172.00	365.00	25.89	2,753.00
Furniture	28/06/2022	18,000.00	900.00	0		3650.00	0.00	3650.00	277.00	25.89	3,537.00
Total		33,600.00	1,680.00	10,635.00							6,290.00

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

Name of Asset	Wrapping Machine	Plant and Machinery	Useful Life (In Years)	Shift Type							
			15.00	Single							
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 31.3.2022)	Remaining useful life as on 31.3.2022 (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	20,065.00		5475.00	648.00	4827.00	365.00	18.10	3,632.00
Total		28,500.00	1,425.00	20,065.00							3,632.00

* Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2022})^{\text{raise to power 1/remaining useful life in years}})) * 100$



JUVENOR HEALTHCARE PRIVATE LIMITED
KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001
CIN : U24290MH2017PTC298772

Note No. 11 Loans and advances ₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Loans and advances to related parties				
Secured, considered good	0	1,10,09,711.20	0	82,22,405.69
	0	1,10,09,711.20	0	82,22,405.69
Other loans and advances				
Secured, considered good(Head)	2,55,87,827.68	0	1,73,96,546.67	16,36,852.72
	2,55,87,827.68	0	1,73,96,546.67	16,36,852.72
Total	2,55,87,827.68	1,10,09,711.20	1,73,96,546.67	98,59,258.41

Note No. 11(a) Loans and advances : Loans and advances to related parties: Secured, considered good ₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Shreyas mehadia	0	64,24,367.80	0	64,24,167.80
Juvenor impex - supply account	0	0	0	17,27,237.89
Kanchan Rameshwar Jha	0	0	0	51,000.00
Ms. Sureka	0	0	0	20,000.00
Juvenor Pharmaceuticals(Loan)	0	34,35,343.40	0	0
RAJ JAYSING PATIL (CSD)	0	11,50,000.00	0	0
Total	0	1,10,09,711.20	0	82,22,405.69

Note No. 11(b) Loans and advances : Other loans and advances: Secured, considered good(Head) ₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Brand mpower	0	0	0	74,000.00
Excellent express	0	0	0	47,949.00
Gaysons men's	0	0	0	578.00
Intech cloud	0	0	0	22,303.00
Intech cloud	0	0	0	6,406.00
Personigo india pvt ltd	0	0	0	1,20,000.00
Pratima rasal	0	0	0	996.90
Shri radha madhav packaging	0	0	0	56,181.00
Abhiflax pharma chem pvt ltd	0	0	0	16,273.00
Cian halthcare ltd. - export cretitor	0	0	0	4,27,307.55
Gurukrupa international	0	0	0	93,729.00
M.I.and sons	0	0	0	4,027.00
Mehadia and sons hj-export pur.	0	0	0	5,876.00
Metro medical agencies	0	0	0	1,52,843.00
Radhika enterprises	0	0	0	5,24,229.00
Shriram healthcare	0	0	9,00,000.00	0
Raj jaysing pati (cpc)	0	0	1,61,962.00	0
Unnati vehicles pvt. ltd.	0	0	26,01,492.61	0
Nikunj Pradeep Mehadia	26,01,692.61	0	1,37,33,092.06	0
R.J.Tradelink	0	0	0	30,000.00
3 Brothers Machination Pvt Ltd	0	0	0	1,368.00
A S Bags	0	0	0	2,880.00
Anacon Laboratories	0	0	0	944.00
Print Smart	0	0	0	10,000.00
Punjab National Bank	0	0	0	38,962.27
Gati Kintetsu Express Pvt Ltd	0	0	0	0
Mehadia & Sons - HJ	2,29,86,135.07	0	0	0
Total	2,55,87,827.68	0	1,73,96,546.67	16,36,852.72

Note No. 12 Current investments

Particulars	As at 31st March 2023		As at 31st March 2022	



JUVENOR HEALTHCARE PRIVATE LIMITED

KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001

CIN : U24290MH2017PTC298772

Investments in Preference shares (Quoted)		
In Others		
Shares NNSB (Lower of cost and Market value)	2,50,000.00	0
Other current investments (Quoted)		
In Others		
NNSBL FD No FDR 004110200000331 (Lower of cost and Market value)	30,15,000.00	0
Gross Investment	32,65,000.00	0
Net Investment	32,65,000.00	0
Aggregate amount of quoted investments (Market Value:0) (2022:0)	32,65,000.00	0
Aggregate amount of unquoted investments		

Note No. 13 Inventories

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	1,46,25,614.00	46,40,614.27
Total	1,46,25,614.00	46,40,614.27

Note No. 14 Trade receivables

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	6,73,67,349.35	5,16,80,276.52
Unsecured, Considered Good	0	0
Doubtful	0	0
Allowance for doubtful receivables	0	0
Total	6,73,67,349.35	5,16,80,276.52

(Current Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	6,73,67,349.35	0	0	0	0	6,73,67,349.35
(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
(v) Provision for doubtful receivables	0	0	0	0	0	0

(Previous Year)

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	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
(v) Provision for doubtful receivables	0	0	0	0	0	0



JUVENOR HEALTHCARE PRIVATE LIMITED
KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001
CIN : U24290MH2017PTC298772

Note No. 15 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Dena bank ca (936050)	37,239.98	3,709.17
Cosmos co-op. bank	53,951.53	2,782.06
Hdfc bank	1,16,591.10	16,591.10
NNSB JHPL CA A/C No 47	5,350.00	0
Total	2,13,132.61	23,082.33
Cash in hand		
Cash in hand	20,58,397.06	18,54,997.63
Total	20,58,397.06	18,54,997.63
Total	22,71,529.67	18,78,079.96

Note No. 16 Other current assets

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
TCS Receivable	0	796.25
Salary Advance	20,000.00	0
RCM receivable	6,858.25	0
Other current assets	0	30,616.00
Preliminary expenses	18,753.16	37,506.15
Deposits	82,000.00	82,000.00
Gst receivable	6,52,876.70	4,66,792.50
Staff advance	0	5,49,366.00
Tds receivable	14,933.17	4,462.71
Total	7,95,421.28	11,71,539.61

Note No. 17 Revenue from operations

₹ in rupees

Particulars	31st March 2023	31st March 2022
Sale of products	19,72,43,891.61	19,45,37,184.17
Net revenue from operations	19,72,43,891.61	19,45,37,184.17

Note No. 18 Other income

₹ in rupees

Particulars	31st March 2023	31st March 2022
Interest Income	1,069.00	0
Other non-operating income		
Other Receipts	15,000.00	25,880.00
	15,000.00	25,880.00
Total	16,069.00	25,880.00

Note No. 18(a) Other income:Other non-operating income:Other Receipts

₹ in rupees

Particulars	31st March 2023	31st March 2022
Other Receipts	0	300.00
Discount Income	15,000.00	25,580.00
Total	15,000.00	25,880.00

Note No. 19 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2023	31st March 2022
Purchase of goods	19,36,93,956.56	17,63,03,502.77
Total	19,36,93,956.56	17,63,03,502.77

Note No. 20 Changes in inventories

₹ in rupees

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Finished Goods	1,46,25,614.00	46,40,614.27
	1,46,25,614.00	46,40,614.27
Inventory at the beginning of the year		



JUVENOR HEALTHCARE PRIVATE LIMITED
KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001
CIN : U24290MH2017PTC298772

Finished Goods	46,40,614.27	87,14,100.93
	46,40,614.27	87,14,100.93
(Increase)/decrease in inventories		
Finished Goods	(99,84,999.73)	40,73,486.66
	(99,84,999.73)	40,73,486.66

Note No. 21 Employee benefit expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salary (Head Office)	12,41,000.00	5,34,999.00
Salary (Marketing)	0	10,51,785.00
Incentive	0	58,542.00
Contract for Staff Payment	0	7,28,641.00
Reimbursement of Expenses	0	20,98,323.00
	12,41,000.00	44,72,290.00
Staff welfare expenses	34,338.00	0
Total	12,75,338.00	44,72,290.00

Note No. 22 Finance costs

₹ in rupees

Particulars	31st March 2023	31st March 2022
Interest		
Interest on Bank Loan	9,68,032.00	0
Interest on Unsecured Loan	10,21,902.36	0
	19,89,934.36	0
Total	19,89,934.36	0

Note No. 23 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	19,715.00	1,34,204.00
Total	19,715.00	1,34,204.00

Note No. 24 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Audit Fees	33,400.00	20,000.00
Bank Charges	4,23,820.83	3,10,484.43
Barcode Annual Fees	0	11,800.00
Business Promotion	5,28,730.02	0
Computer Repairs and Maintenance	5,567.80	313.56
Postage Expenses	0	1,000.00
Director's Remuneration	0	18,00,000.00
Electricity Expenses	12,140.00	0
Freight Expenses	2,10,249.42	0
Freight Outward	0	16,81,221.34
Freight Inward	8,64,677.50	65,296.56
Insurance Expenses	26,810.00	97,691.00
Labour Charges	0	2,506.00
Registration and Legal Fees	1,54,341.60	25,500.00
Office Expenses	9,455.00	20,415.77
Miscellaneous Expenses	8,746.00	64,701.00
Packing Material	4,46,180.00	35,008.00
Conveyance	29,365.54	78,866.71
Printing and Stationery	76,141.32	99,416.85
Professional Fees	2,25,700.00	4,30,000.00
Recruitment Expenses	0	36,000.00
ROC Charges	26,275.00	1,11,500.00
Sales Promotion Expenses	29,708.00	35,335.00
Software Expenses	0	4,125.00



JUVENOR HEALTHCARE PRIVATE LIMITED

**KH-133 AT GONDKHAIRY TAH-KALMESHWAR, NATIONAL HIGHWAY, GONDKHAIRY, NAGPUR, NAGPUR-440001
CIN : U24290MH2017PTC298772**

Telephone and Mobile Exps.	12,944.93	13,216.11
Tour and Travelling Exps.	2,66,936.90	6,12,821.00
Round Off	21.54	0
Interest on Security Deposit	0	8,00,000.00
50249	0	2,011.00
Advertising Expenses	5,292.00	0
Commission and Brokerage	4,55,567.00	9,65,882.00
Repairs and Maintenance	24,568.48	350.00
Preliminary Expenses Written off	18,753.00	18,753.00
Interest on Unsecured Loan	0	83,256.00
Cash Discount	0	6,089.17
Consultancy Charges	83,000.00	24,750.00
Designing and Artwork Charges	2,05,400.00	1,37,120.00
Electricity Exp.	0	48,320.00
Other Testing (R & D)	25,750.00	4,61,700.00
Payroll Processing Fees	65,000.00	45,000.00
Rates and taxes	5,100.00	21,500.00
Royalty A/c	0	52,974.62
Courier & Postal Charges	1,875.00	0
Legal Exp.	1,28,550.00	0
Local Carting Expenses	1,106.00	0
Other Misc. Charges & Exp.	1,40,250.00	0
Development Charges	59,200.00	0
Die Charges	6,000.00	0
Stamp Duty	3,15,772.00	0
Vehicle Repairs & Maintenance	1,61,962.00	0
Loan Processing Charges	50,000.00	0
Plate Charge	36,000.00	0
Processing Charges	68,028.00	0
Product Permission Charge	30,000.00	0
Total	52,80,384.88	82,24,924.12

Note No. 25 Current tax

₹ in rupees

Particulars	31st March 2023	31st March 2022
Current tax pertaining to current year	14,28,412.00	4,10,240.00
Total	14,28,412.00	4,10,240.00

Note No. 26 Deferred tax

₹ in rupees

Particulars	31st March 2023	31st March 2022
Deferred Tax	(10,656.00)	(17,189.38)
Total	(10,656.00)	(17,189.38)





NOTE NO. 27

NOTES TO ACCOUNTS

1. Significant Accounting Policies:-

a) The Financial Statements are prepared under the historical cost convention on accrual basis in accordance with Generally Accepted Accounting Principles which are in compliance with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

b) Fixed Assets:

These have been capitalized at the acquisition cost. Cost includes freight, duties, taxes and other identifiable direct expenses. All costs, net of applicable tax credits, relating to the acquisition of fixed assets till the time of bringing the assets to working condition for intended use are capitalized.

c) Depreciation:

Depreciation has been provided on Fixed Assets on the basis of useful life of assets in accordance with Schedule-II of the Companies Act, 2013.

d) Inventories:

These have been valued at Cost or Market Value, whichever is less. Inventories as on 31st March, 2023, have been valued by the Management amounting to Rs. 1,46,25,614.00

e) Revenue Recognition:

Revenue of the Company is mainly derived from manufacturing of Paper Tubes, Cones and Other allied finished products. Company has presented the Revenue in its Statement of Profit & Loss net of indirect taxes.

2. Borrowings:

Company has borrowings from Nagpur Nagarik Sahakari Bank Ltd. in the nature of Term Loans, Cash Credit and Overdrafts.

3. Turnover:

Company's Turnover during the Financial Year 2022-23 is Rs. 197.244 Lakhs (Rs. 194.537 Lakhs in the previous year).



4. Deferred Tax:

In terms of mandatory Accounting Standard (AS-22) on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the Company has recorded the Net Deferred Tax Liability in respect of timing differences.

Deferred Tax Asset as on 31.03.2022	Rs. 17,189
Less: Deferred Tax Liability for 2022-23	NIL
Deferred Tax Asset as on 31.03.2023	Rs. 10,656

5. Auditor's Remuneration consist of Statutory Audit Fees for the year 2022-23.
6. Claims against Company not acknowledge as debts: NIL
7. Estimated amounts of contracts remaining to be executed on Account and Not provided for: NIL
8. Other money for which the Company is contingently liable: NIL
9. CIF value of imports: NIL
10. Expenditure in Foreign Currency: NIL
11. Previous year's figures have been rearranged/re-grouped wherever necessary.

Place: Nagpur

Date: 05.09.2023

For JUVENOR HEALTHCARE PVT. LTD.

PPK Khetal

S
PRAVIN P. KHETAL SHREYASH R. MEHADIA
Director Director
DIN: 09501330 DIN:08303711



For S.B.Hajare & Co.
Chartered Accountants
FRN: 110009W

S.B. Hajare
S.B.Hajare
Proprietor
M.No. 030078

UDIN:23030078BGZKZZ9550