



Independent Auditor's Report

To the Members of

RICHEM HEALTHCARE PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **RICHEM HEALTHCARE PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, 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, 2023 its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 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.

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.

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.

We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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, 2023 taken on record by the Board of Directors, none of the directors is



disqualified as on 31st March,2023 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 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. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

 - v. No dividend have been declared or paid during the year by the company.

Place:-Delhi
Date:21/07/2023
UDIN:23527699BGWUMH9940

For HARSH B. JAIN AND ASSOCIATES
Chartered Accountants
FRN: 025652N

HARSH JAIN
(Prop.)
Mem. No.:527699

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

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is maintaining proper records showing full particulars of intangible assets;
 - (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
 - (c) As explained to us this clause is not applicable to the company for Title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) As explained to us, 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) The Company is in the business of Trading of Health care products.
 - (b) The company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.



(iii)

- (a) As explained to us, advances taken/provided to associates during the year by the company:
- b) According to the information and explanations given to us, the loans and advances in the nature of advance not provided;
- c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- d) Since the term of arrangement does not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f) 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) In respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.

(v) 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.

(vi) As explained to us, the company is in nature of Trade industry that clause is not applicable to the company for cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the records made available to us, 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, 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax



assessments under the Income Tax Act, 1961.

- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
- (c) As explained to us, the company has obtained money by way of term loans.
- (d) As explained to us, the company has raises funds on short term basis.
- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment and convertible debentures (fully, partially or optionally convertible) but made private placement of shares during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) 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.
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.



- (xiii) 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, etc., as required by the applicable accounting standards;
- (xiv) (a) According to the information and explanations given by the management, the company has not required to have an internal audit system commensurate with the size and nature of its business.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (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).
- (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,
- (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.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors during the year.
- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;
- (xx) As explained to us the provision of section 135 are not applicable on the company.



(a) As explained to us, the clause is not applicable to the company In respect of ongoing project the company has transferred unspent amount to a Special Account, within a period of 30 days from the end of the financial year in compliance with Sec.135(6) of the said Act.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-Delhi
Date:21/07/2023
UDIN:23527699BGWUMH9940

For HARSH R JAIN AND ASSOCIATES
Chartered Accountants
FRN: 025652N

HARSH JAIN
(Prop)

Mem. No.:527699



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 **RICHESM HEALTHCARE PRIVATE LIMITED** ("the Company") as of March 31, 2023 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, 2023 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:-Delhi
Date:21/07/2023
UDIN:23527699BGWUMH9940

For HARSH R. JAIN AND ASSOCIATES
Chartered Accountants

FRN: 025652N

M. No. 527699

FRN: 025652N

Delhi

HARSH JAIN

(Prop.)

Mem. No.:527699

M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP

CIN NO. : U24299UP2021PTC141099

BALANCE SHEET

(Currency: Rs. in thousands except otherwise specified)

S.No.	Particulars	Schedule No.	As at 31st March 2023	As at 31st March 2022
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	4	4,520.94	4,130.33
	(b) Reserves and surplus	5	32,960.21	3,109.95
2	Share application money pending allotment		-	1,959.01
3	Non-current liabilities			
	(a) Long-term borrowings	6	8,468.42	-
	(b) Deferred tax liabilities (Net)			
	(c) Other long term liabilities			
	(b) Long-term provisions			
4	Current liabilities & Provisions			
	(a) Short-term borrowings	7	5,796.62	3,148.13
	(b) Trade payables			
	(i) Micro enterprises and small enterprises			
	(ii) Others	8	39,002.89	1,017.05
	(c) Other Current Liabilities	9	431.18	1,198.41
	(d) Short-term Provisions	10	2,598.11	5.10
	(e) Branch / Division		-	-
	TOTAL		93,778.35	14,567.98
II.	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets	11	904.28	313.20
	(b) Non Current Investment		-	3,987.00
	(c) Deffered Tax Assets		18.00	3.37
	(d) Long-term loans and advances			
	(e) Other non-current assets			
	Current assets			
	(a) Current Investment		-	-
	(b) Inventories	12	44,382.88	3,093.31
	(c) Trade Receivable	13	40,461.81	2,918.39
	(d) Cash and cash equivalents	14	3,852.35	1,825.83
	(e) Short-term loans and advances	15	4,159.05	2,426.88
	(f) Other Current Assets		-	-
	TOTAL		93,778.35	14,567.98

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

As per our report of even date
For HARSH R. JAIN AND ASSOCIATES

Chartered Accountants

CIN No. U25633N

M. No. 527699

Place: New Delhi

Date: 21/07/2023

For and on behalf of Board of Directors
RICHESM HEALTHCARE PRIVATE LTD.For RICHESM HEALTHCARE PVT. LTD.
AS 21/07/2023 For RICHESM HEALTHCARE PVT. LTD.

Director

Aashish Aggawal
DIN No: 09049444

Director

Director

Dilmeet Kaur
DIN No: 09049445

Director

UDIN: 235276998GWUMH9940

PROFIT AND LOSS STATEMENT

(Currency: Rs. in thousands except otherwise specified)

S.No.	Particulars	Schedule	For the Period ended 31.03.2023	For the Period ended 31.03.2022
I.	<u>REVENUE FROM OPERATIONS</u>	16	1,26,634.97	15,534.49
	Gross Receipts	17	5,630.41	109.93
	Indirect Income		1,32,265.38	15,644.41
	Total Revenue			
II	<u>EXPENSES</u>	18	1,41,025.36	14,056.10
	Purchases	12	-41,289.57	-3,093.31
	Changes in inventories	19	4,423.28	953.73
	Employee benefits expense	20	296.43	17.95
	Finance costs	11	275.16	33.73
	Depreciation and amortization expense	21	17,661.52	3,644.02
	Other expenses			
	Total Expenses		1,22,392.19	15,612.22
III	Profit before exceptional and extraordinary items and tax (I-II)		9,873.19	32.19
IV	Exceptional items		-	-
V	Profit before extraordinary items and tax (III - IV)		9,873.19	32.19
VI	Extraordinary Items		-	-
VII.	Profit before tax (VII- VIII)		9,873.19	32.19
VIII.	Tax expense:		2,593.01	5.10
	(1) Current tax		-14.63	-3.37
	(2) Deferred tax			
IX	Profit for the period (VII-VIII)		7,294.81	30.46
X	<u>Earning Per Share</u>		0.02	0.00
	(a) Basic		0.02	0.00
	(b) Diluted			

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

As per our report of even date
 For HARSH JAIN AND ASSOCIATES

Chartered Accountants
 FIRM No. 025652N

ML No. 025652N
 FIRM: 0025652N
 Delhi

Harsh Jain
 M. NO. 527699
 Place: New Delhi
 Date: 21/07/2023

UDIN: 23527699BGWUMH9940

For and on behalf of Board of Directors
 RICHESM HEALTHCARE PRIVATE LTD

For RICHESM HEALTHCARE PVT. LTD.

Aashish Aggawal
 DIN No: 09049444

Dilmeet Kaur
 DIN No: 09049445

Aashish Aggawal
 Director

Dilmeet Kaur
 Director

M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP
CIN NO. : U24299UP2021PTC141099

SCHEDULES FORMING PART OF ACCOUNTS

Schedule- '4'

SHARE CAPITAL

	As at 31st March 2023	As at 31st March 2022
Authorised		
50,50,000 (Fifty Lakh Fifty Thousand Only) Equity Shares of Rs. 10/- (rupees Ten Only) each	50,500.00	20,500.00
Issued, Subscribed & Paid Up		
4,52,094 (Four lakh Fifty Two Thousand Ninty Four Only) Equity Shares of Rs. 10/- (rupees Ten Only) each	4,520.94	4,130.33

For RICHESM HEALTHCARE PVT. LTD. AS 21 5 23
D.M. Verma Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP

Schedule- '5'**RESERVE AND SURPLUS**

	As at 31st March 2023	As at 31st March 2022
Securities Premium Account		
Opening Balance	3,079.48	-
Add: Security Premium	22,555.44	3,079.48
Closing Balance	25,634.93	3,079.48
Profit and Loss Account		
Opening Balance	30.47	-
Add: Profit for Current Year	7,294.81	30.47
	7,325.28	30.47
TOTAL	32,960.21	3,109.95

Schedule- '6'**Long Term Borrowings**

	As at 31st March 2023	As at 31st March 2022
HDFC Bank Loan	2,500.00	-
Unity small Finance	1,010.37	-
ICIC Bank Loan	3,438.05	-
Hero Fincorp	1,520.00	-
TOTAL	8,468.42	-

For RICHESM HEALTHCARE PVT. LTD. AS 21/5/23
D.M. Khan Director

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP
CIN NO. : U24299UP2021PTC141099

SCHEDULES FORMING PART OF ACCOUNTS

Schedule- '7'

SHORT TERM BORROWINGS

	As at 31st March 2023	As at 31st March 2022
Canara Bank	5,796.62	-
Unsecured Loan from Director and Shareholders	-	3,148.13
TOTAL	5,796.62	3,148.13

Schedule- '9'

OTHER CURRENT LIABILITIES

	As at 31st March 2023	As at 31st March 2022
Auditor Fee Payable	112.50	75.00
TDS Payable	114.67	-
Salary Payable	63.36	359.31
Sundry Liabilities	14.65	-
Advance from Customers	126.00	99.99
Security Deposit	-	664.11
TOTAL	431.18	1,198.41

For RICHESM HEALTHCARE PVT. LTD. For RICHESM HEALTHCARE PVT. LTD.
D.M. Verma AS 2153 Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP

CIN NO. : U24299UP2021PTC141099

SCHEDULES FORMING PART OF ACCOUNTS

Schedule- '10'

SHORT TERM PROVISIONS

	As at 31st March 2023	As at 31st March 2022
Provision for Tax	2,598.11	5.10
TOTAL	2,598.11	5.10

For RICHESM HEALTHCARE PVT. LTD.
D.M.V. AS 21/3/23

Director

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 U
CIN NO. : U24299UP2021PTC141099

<u>INVENTORIES/CHANGE IN INVENTORIES</u>	<u>Schedule- '12'</u>	
	<u>As at 31st March 2023</u>	<u>As at 31st March 2022</u>
Opening Inventories	3,093.31	-
Closing Inventories	44,382.88	3,093.31
Change in Inventories	-41,289.57	-3,093.31

For RICHESM HEALTHCARE PVT. LTD. *As 21/5/23*
D.M. Verma
Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP
CIN NO. : U24299UP2021PTC141099

CASH AND CASH EQUIVALENTS

Schedule- '14'

	As at 31st March 2023	As at 31st March 2022
Cash	67.32	997.98
Bank Balances	3,785.03	827.85
TOTAL	3,852.35	1,825.83

Short-term loans and advances

Schedule- '15'

Prepaid expenses	1.89	1,126.20
Security	643.00	90.00
Duties and Taxes	2,782.47	579.64
Income tax & TDS Receivable	58.14	8.59
Advance to Suppliers	673.55	622.45
TOTAL	4,159.05	2,426.88

For RICHESM HEALTHCARE PVT. LTD.

D. M. Kar

Director

For RICHESM HEALTHCARE PVT. LTD.
A C 2.5 2

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITEDFLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 U
CIN NO. : U24299UP2021PTC141099**SCHEDULES FORMING PART OF ACCOUNTS****Schedule- '16'****GROSS REVENUE**

	For the Period ended 31.03.2023	For the Period ended 31.03.2022
Gross Revenue	1,28,190.25	15,534.49
Less: Inter Branch Transfer	1,555.28	-
	1,26,634.97	15,534.49

Schedule- '17'**INDIRECT INCOME**

	For the Period ended 31.03.2023	For the Period ended 31.03.2022
Advertisement Services	3,444.82	-
Discount	368.74	57.28
Shipping Charges	1,816.51	-
Round off	0.35	-
Other Income	-	51.80
Interest on FDR	-	0.85
	5,630.41	109.93

Schedule- '18'**PURCHASES**

	For the Period ended 31.03.2023	For the Period ended 31.03.2022
PURCHASES	1,42,580.64	14,056.10
Less: Inter Branch Transfer	1,555.28	-
	1,41,025.36	14,056.10

Schedule- '19'**EMPLOYEE BENEFIT EXPENSES**

	For the Period ended 31.03.2023	For the Period ended 31.03.2022
Director Reimbursement	480.00	-
Salary	3,639.98	913.73
Staff Welfare Exp.	300.50	40.01
Staff Recruitment Fee	2.80	-
	4,423.28	953.73

For RICHESM HEALTHCARE PVT. LTD.
D. M. KhanFor RICHESM HEALTHCARE PVT. LTD.
Aca 215 2

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP

Schedule- '20'

FINANCE COSTS

	For the Period ended 31.03.2023	For the Period ended 31.03.2022
Bank Charges	296.43	10.36
Payment Gateway Charges	-	7.59
TOTAL	296.43	17.95

For RICHESM HEALTHCARE PVT. LTD.
D. M. V. R.

Director

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITEDFLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 U
CIN NO. : U24299UP2021PTC141099

Schedule- '21'

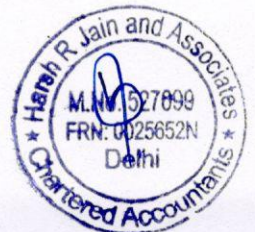
OTHER EXPENSES

Particulars	For the Period ended 31.03.2023	For the Period ended 31.03.2022
ACCOUNTANCY CHARGES	28.00	37.00
AD CODE	5.00	-
AD SERVICES FEE	20.78	-
ADVERTISEMENT EXPENCES	14.61	-
BUSINESS PROMOTION	197.59	1.57
CANCELLATION FEE	0.23	-
COD CHARGES	0.02	-
COLLECTION FEE	398.98	-
	829.59	-
COMMUNICATION EXP.	-	51.62
Compliance Expenses	281.65	-
Compliance Late Fee	21.78	-
COMPUTER MAINTENANCE EXPENSES	142.95	64.34
CONSULTANCY CHARGES	1,443.37	-
CONVEYANCE EXPENSES	701.74	748.54
CUSTOMER ADD0ONS AMOUNT RECOVERY	83.23	-
DELIVERY AGGREGATOR'S CHARGES	149.21	136.85
DIGITAL MARKETING EXPENSE	399.60	437.03
EARLY COD CHARGES BY PICKRR	0.11	-
ELECTRICITY AND MANTAINCE EXPENSES	74.28	13.32
EVENT EXPENSES	173.00	-
FEES & LICENSES	221.93	232.80
FIXED FEE	1,676.44	-
FREIGHT	396.49	-
GENERAL CHARGES	5.00	-
GST LATE FEES	7.24	0.30
INSURANCE	45.67	10.49
INTEREST ON TDS	12.45	-
INTERNET AND MOBILE EXPENSES	109.53	-

For RICHESM HEALTHCARE PVT. LTD.

D.M. Kumar
DirectorFor RICHESM HEALTHCARE PVT. LTD.
As 2152

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITEDFLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP
CIN NO. : U24299UP2021PTC141099**OTHER EXPENSES (Continued...)**

LEGAL & PROFESSIONAL CHARGES	201.01	150.00
LOAN PROCESSING FEES	138.43	-
LOGISTICS CHARGES	574.73	-
MARKETING FEE	234.81	-
MARKETTING EXPENSES	18.30	-
Mobile & Internet Exp	57.94	-
MOBILE EXPENSES	9.15	-
MOTOR CAR EXPENSES	6.88	-
Office Expenses	48.78	-
OFFICE SUPPLIES & EXPENSE	38.33	33.77
OTHER EXPENSES	0.68	-
PACKING MATERIAL	51.53	32.67
PICK AND PACK FEE	1.08	-
POSTAGE & COURIER	1,603.76	814.22
POSTAGE & COURIER (GST)	483.03	-
PRINTING & STATIONERY	203.45	-
PRINTING & STATIONERY (12%)	13.61	50.90
PRINTING AND STATIONERY@18%	3.02	-
PROFESSIONAL FEES	1.00	-
PREMILIMINARY EXP	-	20.60
REBATE AND DISCOUNT GIVEN	0.34	-
REMOVAL & STORAGE FEE	0.73	-
Rent Expenses	761.99	279.15
REPAIR AND MAINTAINANCE	83.47	28.45
SALES COMMISSION	700.00	-
SHIPPING FEE	4,025.96	-
SHOPSY MARKETING FEE	0.22	-
SOFTWARE EXPANSES	12.70	-
SPONSORSHIP CHARGES	30.00	-
STORAGE FEE	0.01	-

For RICHESM HEALTHCARE PVT. LTD. For RICHESM HEALTHCARE PVT. LTD.
D.M. Verma AS 21/5/23

Director

Director



M/s RICHESM HEALTHCARE PRIVATE LIMITED

FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UP

OTHER EXPENSES (Continued...)

TDS PENALTY	24.90	-
TOUR & TRAVEL EXPENSE	526.88	406.74
VEHICLE RUNNING & MAINT.	239.30	18.67
Payment to Auditor :	-	-
Statutory Audit Fee	100.00	75.00
Tax Audit Fee	25.00	-
TOTAL	17,661.52	3,644.02

For and on behalf of Board of Directors

For HARSH R JAIN AND ASSOCIATES

RICHESM HEALTHCARE PRIVATE LTD

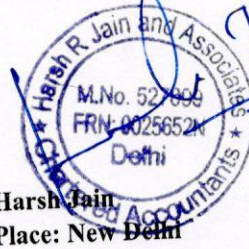
Chartered Accountants
FRN No.025652N

For RICHESM HEALTHCARE PVT. LTD.
Aashish Aggawal
DIN No:09049444

D.M. Kaur
Dilmeet Kaur
DIN No:09049445

Director

Harsh Jain
Place: New Delhi



1/s RICHESM HEALTHCARE PRIVATE LIMITED
 LAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UTTAR PRADESH

TIN NO. : U24299UP2021PTC141099

Schedule-'11'

Schedule of Property, Plant and Equipment and Intangible assets as on 31.03.2023

Sl. No.	Name of the Assets	Dep. Rate	Gross Block			Depreciation			Net Block		
			Opening as on 01.04.2022	Addition	Sale/Adj	Closing as on 31.03.2023	Opening as on 01.04.2022	Dep. D/Y	Dep adj 31.03.2023	Closing as on 31.03.2022	31.03.2023
1	Office Equipment	45.07%	300.73	289.20	42.00	547.94	24.46	155.55	180.01	276.27	367.93
2	Furniture & fixture	25.89%	9.20	-	-	9.20	0.44	2.27	2.71	8.76	6.49
3	Computer & Software	63.16%	37.00	619.03	-	656.03	8.83	117.35	126.17	28.17	529.86
	TOTAL		346.93	908.23	42.00	1,213.17	33.73	275.16	308.89	313.20	904.28
	Previous Year			346.93		346.93		33.73			313.20

D.M. Kumar Director
 For RICHESM HEALTHCARE PVT. LTD.
 RICHESM HEALTHCARE PVT. LTD.



M/s RICHESM HEALTHCARE PRIVATE LIMITED
 FLAT NO 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN, GHAZIABAD 201011 UTTAR PRADESH
 CIN NO. : U24299UP2021PTC141099

SCHEDULE - '8'

TRADE PAYABLE

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	39,002.89	-	-	-
(iii) Disputed dues MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
TOTAL	39,002.89	-	-	-

SCHEDULE - '13'

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years
(i) Undisputed Trade receivables – considered good	40,461.81	-	-	-
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-
TOTAL	40,461.81	-	-	-

For RICHESM HEALTHCARE PVT. LTD.

P. m. V. S.
 For RICHESM HEALTHCARE PVT. LTD.
 Director

Director

