



INDEPENDENT AUDITOR'S REPORT

To the Members of RICHESM HEALTHCARE PRIVATE LIMITED

Opinion

We have audited the accompanying Financial Statements of **RICHESM HEALTHCARE PRIVATE LIMITED**, which comprise the Balance Sheet as at **31st March 2022**, and the Statement of Profit & Loss for the period from 2nd Feb 2021 to 31st March 2022, 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at **March 31st, 2022**, and its **Profit** for the period ended on that date.

Basis for opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code Of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Other Information – Other than the Financial Statements and Auditors Report Thereon

The Company's Board of Directors is responsible for the preparation and presentation of its other information. The other Information comprises the information included in the Board's Report including Annexures to Board's Report and Annual Return, 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 in 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.



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Management's Responsibility for Financial Statements

The Company's Board of directors is 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 of the Company in accordance with the AS and other accounting principles accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies ;making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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.

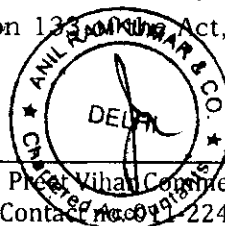
Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (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 financial statements.

We communicate with those charged with governance regarding, with 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.

Report on other Legal and Regulatory Requirements

1. The provision 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 Act is not applicable to the company being a small company.
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 dealt with by this Report are in agreement with the relevant 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 relevant Rules made there under.



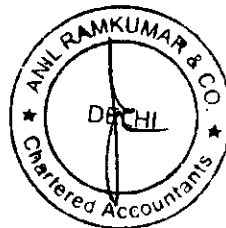
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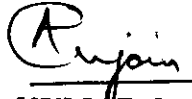


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- e) On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 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 control, is not applicable to the Company as exempted vide MCA notification no. 464 (E) Dt. 05.06.2015 and further amended by notification Dt. 13.06.2017.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit & Auditors) Rules 2014, as amended, in our opinion and to our 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 does not have any long-term contracts including derivative contracts which require provision under any law or accounting Standard for material foreseeable losses.
 - III. There was no amount which was required to be transferred to the Investor Education and Protection Fund.
 - IV. As per Representation received from the Management, No funds has been advanced or Loaned or Invested during the year under review, by the Company to or in any entity, in any manner as referred to in Clause [e (i)] of aforesaid Rule 11.
 - V. As per Representation received from the Management, No funds has been received during the year under review, by the Company to or in any entity, in any manner as referred to in Clause [e (ii)] of aforesaid Rule 11.
 - VI. Based on such audit procedures that we have considered reasonable and appropriate in the given circumstances, nothing has come to our notice that may cause us to believe that the representations under sub clause (i) and (ii) above, contain any misstatement.
 - VII. The Company has not declared any Dividend during the year under review.

For ANIL RAMKUMAR & CO
CHARTERED ACCOUNTANTS
FRN: 006948N




(ANIL KUMAR JAIN) 05/09/2022
Partner
M.N.: 085295

PLACE: NEW DELHI
DATED: 05.09.2022

UDIN - 22085295BAJS Cx 8391

RICHEM HEALTHCARE PRIVATE LIMITED

CIN No. U24299UP2021PTC141099

FLAT NO. 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN., GHAZIABAD 201011, UTTAR PRADESH

Balance Sheet as at March 31, 2022

(All amount in Rs. Hundreds)

Particulars	Notes	31-Mar-2022
Equity and Liabilities		
Shareholders' funds		
a) Share Capital	3	41,303.30
b) Reserves and Surplus	4	31,099.48
c) Share Application Money		19,590.08
Current liabilities		
a) Short Term Borrowings	5	31,481.30
b) Trade Payables:-		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	6	10,170.51
c) Other current liabilities	7	11,984.14
d) Short-Term Provisions	8	51.00
TOTAL		145,679.81
Assets		
Non-current assets		
a) Fixed Assets		
Tangible Assets	9	3,132.04
b) Non- Current Investments	10	39,870.00
c) Deferred Tax Assets (Net)	11	33.71
Current assets		
a) Stock- In- Trade	12	18,258.26
b) Trade Receivables	13	29,183.91
c) Cash and cash equivalents	14	30,933.10
d) Short Term Loans and Advances	15	450.00
e) Other Current Assets	16	23,818.77
TOTAL		145,679.81
Summary of significant accounting policies & the accompanying notes are an integral part of the financial statements	2	

As per our report of even date attached.

For ANIL RAMKUMAR & CO
Chartered Accountants
FRN - 006948N

CA Anil Kumar Jain
Partner
M. No. 085295



For and on behalf of the board of directors of
RICHEM HEALTHCARE PRIVATE LIMITED

For Richesm Healthcare Private Limited For Richesm Healthcare Private Limited

Aggarwal
Director/Auth. Signatory
Dharam Asrey Aggarwal
Director
DIN No. 07720007

Asrey
Director/Auth. Signatory
Ashish Aggarwal
Director
DIN No. 09049444

UDIN: 22085295BAJSCX8391

Place: New Delhi

Date: 05-09-2022

RICHESM HEALTHCARE PRIVATE LIMITED

CIN No. U24299UP2021PTC141099

FLAT NO. 1312-A, TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN., GHAZIABAD 201011, UTTAR PRADESH

Statement of Profit and Loss for the period from February 02, 2021 to March 31, 2022

(All amount in Rs. Hundreds)

Particulars		Notes	2.2.2021 - 31.3.2022
I	Income		
	Revenue from operations	17	155,344.89
II	Other income	18	1,099.24
III	Total Revenue		156,444.14
IV	Expenses		
	a) Cost of goods sold	19	109,627.94
	b) Employee benefit expenses	20	9,537.34
	c) Finance Cost	21	179.49
	d) Depreciation	9	337.28
	e) Other expenses	22	36,440.14
	Total expenses		156,122.19
V	Profit before tax (III-IV)		321.95
VI	Tax expense		
	Less : Current tax		51.00
	Less : Deferred tax Asset		33.71
VII	Profit after tax		304.66
VIII	Earning per equity share:		
	(1) Basic		0.07
Summary of significant accounting policies & the accompanying notes are an integral part of the financial statements		2	

As per our report of even date attached.

For ANIL RAMKUMAR & CO.

Chartered Accountants

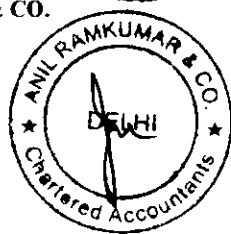
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CA Anil Kumar Jain

Partner

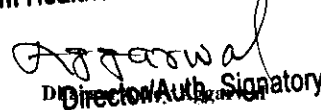
M. No. 085295



For and on behalf of the board of directors of

RICHESM HEALTHCARE PRIVATE LIMITED

For Richesm Healthcare Private Limited



Director/ Auth. Signatory

Director

DIN No. 07720007

For Richesm Healthcare Private Limited



Ashish Agarwal

Director

DIN No. 09049444

UDIN: 22095295 BAJSCX8391

Place: New Delhi

Date: 05-09-2022

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31st March 2022

Note No 1 : CORPORATE INFORMATION

The Company "Richesm Healthcare Pvt Ltd" was incorporated as an Indian Company under the Companies Act, 1956 on 02.02.2021. The company is engaged in the business of trading of pharmaceutical products.

Note No 2 : SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES :

(i) Basis of Preparation of Financial Statements

These financial statements have been prepared on an accrual basis of accounting under the historical cost convention, unless otherwise stated. These financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and other accounting principles generally accepted in India, to the extent applicable.

(ii) Revenue Recognition

Sales revenue is recognised on transfer of risks & liabilities to the buyer.

(iii) Investments

Investment are stated at cost of acquisition / construction.

(iv) Taxation

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income-tax Act, 1961.

Minimum Alternate Tax (MAT) is paid in accordance with the tax laws. MAT credit entitlement has been recognised as an asset to the extent of difference between the MAT & normal tax payable which shall be adjusted against the future taxes.

For Richesm Healthcare Private Limited

Aggarwal
Director/Auth. Signatory

For Richesm Healthcare Private Limited

Asish
Director/Auth. Signatory



RICHEM HEALTHCARE PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
 (All amount in Rs. Hundreds)

Note -3 : SHARE CAPITAL

Particulars	As at 31.3.2022	
	No. of shares	Amount
a) Authorised Equity Shares of Rs.10/- each	20,50,000	2,05,000
b) Issued, Subscribed and fully paid-up Equity Shares of Rs.10/- each	4,13,033	41,303
Total	4,13,033	41,303

c) **The details of shareholders holding more than 5% of the paid-up equity share capital of the company**

Name of the Shareholder	As at 31.3.2022	
	No. of shares	% age
i) Dharam Asrey Aggarwal	2,03,125	49.18%
ii) Ashish Aggarwal	1,01,562	24.59%
iii) Dilmeet Kaur	1,01,563	24.59%
TOTAL	4,06,250	98.36%

d) **Statement of changes in the number of equity shares at the beginning and at the end of the year**

	As at 31.3.2022	
	No. of shares	Amount
Opening balance	-	-
Add : Issued During the year	4,13,033	41,303
Closing balance	4,13,033	41,303

e) **SHARES HELD BY PROMOTERS AT THE END OF THE YEAR**

Sr	Promoter's Name	As at 31.3.2022	
		No. of shares	% of total shares
1	Dharam Asrey Aggarwal	2,03,125	49.18%
2	Ashish Aggarwal	1,01,562	24.59%
3	Dilmeet Kaur	1,01,563	24.59%
	TOTAL	4,06,250	98.36%

f) During the period, the Company has issued 413033 Equity shares of Rs 10/- each.

g) The Company has only one class of equity shares having a par value of Rs 10/- per share. The holders of the equity shares are entitled to receive dividends as declared from time to time, and are entitled to voting rights proportionate to their share holding at the meetings of shareholders.

During the year ended 31st March 2022, the Company has neither declared nor paid any dividend to equity share holders.

i) In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

For Richesm Healthcare Private Limited



For Richesm Healthcare Private Limited

Aggarwal
 Director/Auth. Signatory

AS 2153
 Director/Auth. Signatory

(All amount in Rs. Hundreds)

Note 4: Reserves and Surplus

Particulars	31-Mar-2022
Securities premium Account	
Opening balance	-
Add: Shares issued during the year	30,794.82
Closing balance	30,794.82
Surplus in the Statement of profit and Loss	
Opening balance	-
Add : Profit for the year	304.66
Closing balance	304.66
Total reserve & surplus	31,099

Note 5 : Short Term Borrowings - Unsecured

Particulars	31-Mar-2022
Unsecured Loans from Directors & Shareholders	31,481.30
Total	31,481.30

Note 6: Trade Payables

Outstanding for following periods from due date of payment						(All amount in Rs. Hundreds)
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	31.3.2022	
(i) MSME	-	-	-	-	-	
(ii) Others	10,170.51	-	-	-	10,170.51	
(iii) Disputed dues —MSME	-	-	-	-	-	
(iv) Disputed dues —Other	-	-	-	-	-	
Total	10,170.51	-	-	-	10,170.51	

Note 7 : Other Current liabilities

Particulars	31-Mar-2022
Audit Fee Payable	750.00
Security Deposit	6,641.12
Emoloyees Payable	3,593.10
Advances From Customers	999.92
Total	11,984.14

Note 8 : Short Term Provision

Particulars	31-Mar-2022
For Income Tax	51.00
Total	51.00

Note 10 : Non Current Investment

Particulars	31-Mar-2022
Advance for Property	39,870
Total	39,870

Note 11 : Deferred Tax Assets

Particulars	31-Mar-2022
Deferred Tax Assets	
Fixed assets	33.71
Total	33.71

Note 12: Stock- In -Trade

Particulars	31-Mar-2022
Trading Goods	30,933.10
Total	30,933.10



For Richesm Healthcare Private Limited

Aggarwal
Director/Auth. Signatory

For Richesm Healthcare Private Limited

AS2152
Director/Auth. Signatory

RICHEM HEALTHCARE PRIVATE LIMITED

Depreciation chart for the year ending on March 31, 2022

Note-9

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Opening	Addition during the year	Deduction during the year	Closing as on 31.03.2022	As on 01.04.2021	For the year	Deletion/Adjustment during the year	Up to 31.03.2022	AS AT 31.03.2022	AS AT 31.03.2021
Office Equipments	-	3,007.32	-	3,007.32	-	244.63	-	244.63	2,762.69	-
Furniture & fixtures	-	92.00	-	92.00	-	4.37	-	4.37	87.63	-
Computer	-	370.00	-	370.00	-	88.28	-	88.28	281.72	-
Current Year (Total)	-	3,469.32	-	3,469.32	-	337.28	-	337.28	3,132.04	-
Previous Year (Total)	-	-	-	-	-	-	-	-	-	-

For Richesm Healthcare Private Limited

[Signature]
Director/Auth. Signatory

For Richesm Healthcare Private Limited

AS 2153

Director/Auth. Signatory



Note 13: Trade Receivables

Outstanding for following periods from due date of payment	(All amount in Rs. Hundreds)					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	31.3.2022
Particulars						
(i) Undisputed Trade receivables - considered good	24,480.75	4,703.16	-	-	-	29,183.91
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total Trade Receivables	24,480.75	4,703.16	-	-	-	29,183.91

Note 14 : Cash and cash equivalents

Particulars	31-Mar-2022
Balance with banks in Current Assets & F.D	8,278.45
Cash in hand	9,979.81
Total	18,258.26

Note 15 : Short Term Loans and advances

Particulars	31-Mar-2022
Advance recoverable in cash or kind	
Unsecured considered good	450.00
Total	450.00

Note 16: Other Current Assets

Particulars	31-Mar-2022
GST Input	5,796.39
Advance from Customers	6,224.44
TDS	85.94
Security Deposit	450.00
Prepaid expenses	11,362.00
Total	23,818.77

For Richesm Healthcare Private Limited

Ajajwal
Director/Auth. Signatory

For Richesm Healthcare Private Limited

AS2153
Director/Auth. Signatory



RICHEM HEALTHCARE PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2022

(All amount in Rs. Hundreds)

Note 17 : Revenue from Operations

Particulars	31-Mar-2022
Sales	
Sales - Exports	28,394.50
Sales - Domestic	126,950.39
Revenue from Operations (Gross)	155,344.89

Note 18 : Other income

Particulars	31-Mar-2022
Rebates & Discount	572.83
Other Income	517.95
Interest on FDR	8.47
Total	1,099.24

Note 19 : Cost of goods sold

Particulars	31-Mar-2022
Inventory at the beginning of the year	-
Add : Purchases - Domestic	140,561.04
Less : Inventory at the end of the year	30,933.10
Total	109,627.94

Note 20 : Employee benefit expenses

Particulars	31-Mar-2022
Salary, Wages and Bonus	9,137.27
Director Remuneration	-
Staff Welfare Expenses	400.07
Total	9,537.34

Note 21 : Finance Cost

Particulars	31-Mar-2022
Bank Charges	103.63
Payment Gateway Charges	75.87
Total	179.49

Note 22 : Other Expenses

Particulars	31-Mar-2022
Accountancy Charges	370.00
Audit Fees	750.00
Business Promotion Expenses	15.72
Computer Maintenance Expenses	643.35
Communication Expenses	516.17
Delivery Aggregator's Fees	1,368.50
Digital Marketing Expenses	4,370.34
Electricity Expenses	133.19
Fees & Licenses	2,328.00
GST Late Filing Fees	3.00
Insurance	104.85
Legal & Professional Expenses	1,500.00
Office Supplies & Expenses	337.66
Packing Material	326.66
Postage, Courier and Freight Outward	8,142.21
Printing & Stationery	509.00
Rent	2,791.50
Tour & Travelling Expenses	4,067.42
Local Conveyance	7,485.41
Vehicle Running & Maintenance	186.67
Repair & Maintenance	284.50
Preliminary Exp.	206.00
Total	36,440.14



For Richesm Healthcare Private Limited

For Richesm Healthcare Private Limited

Agarwal
Director/Auth. Signatory

A S 2153
Director/Auth. Signatory

Other Notes

23 "The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company."

24 CONTINGENT LIABILITIES AND COMMITMENTS (to the extent not provided for) (All Amount in Rs. Hundreds) 31.3.2022

A. Contingent Liabilities :		
i.	Claims against the company not acknowledged as debt.	NIL
ii.	Guarantees/counter Guarantee	NIL
iii.	Other money for which the company is contingently liable	NIL
B. Commitments :		
i.	Estimated amount of contracts remaining to be executed on capital	NIL
ii.	Uncalled liability on shares and other investments partly paid	NIL
iii.	Other commitments (specify nature).	NIL

25 Disclosure as per Accounting Standard - 18 on "Related Party"
In accordance with the Accounting Standard (AS-18) on Related Party Disclosure, where control exists and where key management personnel are able to exercise significant influence and where transactions have taken place during the year, along with description of relationship as identified are given below :

List of related parties and Relationships

Related parties where control exists or with whom transactions have taken place during the year are given below :

Holding / Subsidiary / Associates Companies : Nil

Individuals having control / influence over the Company

Ashish Aggarwal : Director
Dharam Asrey Aggarwal : Director
Dilmeet Kaur : Director

Details of related party transactions in the ordinary course of business : (All amount in Rs. Hundreds)

Name	Nature of transaction	31.3.2022
Ashish Aggarwal Director	Loan Taken	14800.00
	Loan Repaid	1471.12
	Loan Outstanding	88.80
Dharam Asrey Aggarwal Director	Loan Taken	32320.00
	Loan Repaid	18147.50
	Loan Outstanding	14672.50
Dilmeet Kaur - Director	Advance against property	39870.00
	Loan Outstanding	30250.00
Riches Multi Services (Proprietary concern of Director)	Purchases	2461.49
	Sales	885.44
	Closing Bal	11.00

26 Disclosure as per Accounting Standard - 20 on 'Earnings Per Share'
The elements considered for calculation of Earning Per Share (Basic and Diluted) are as under:

(All amount in Rs. Hundreds)

	31.03.2022
Net profit (Loss) after tax used as numerator	7.155
Weighted average number of equity shares used as denominator	250,000
Earning per share (Basic and Diluted) - Rs.	2.86
Face value per share - Rs.	10/-

27 The company is registered as a vendor with Amazon in USA as well as in Europe. It has shared warehouse with Amazon in these territories & export earnings are net proceeds received / receivables after deduction of foreign expenses incurred by Amazon - the trade channel partner.

28 Additional information required to be disclosed under paragraph 5 (viii) of general instructions for preparation of Statement of Profit and Loss as per Schedule III to the 2013 Act.

(All amount in Rs. Hundreds)

Particulars	31.03.2022
Expenditure / Earnings in foreign currency:	
Net Earnings in Foreign Currency - Exports - Goods	28,394.50
Expenditure in Foreign Exchange	-

DETAILS OF PAYMENT TO AUDITORS

	31.03.2022
For Audit Fees	750.00

29 None of the parties have informed about their registration under MSMED Act 2006, hence the amount pertaining to such parties is unascertainable. However, as per the opinion of the management, the same is not expected to be material.

30 Figures have been rounded off to nearest Hundreds.

31 This being first year, previous year figures are not applicable.



For Anil Ramkumar & Co.
Chartered Accountants
Firm Registration Number: 006948N

Anil Ramkumar
CA Anil Ramkumar Jain
Partner
Membership No: 085295

RICHEM HEALTHCARE PRIVATE LIMITED

For Richesm Healthcare Private Limited

For Richesm Healthcare Private Limited

Ashish Aggarwal
Dharam Asrey Aggarwal Director
DIN No. 07720007
Ashish Aggarwal Director
DIN No. 09049444
Director/Auth. Signatory

Director/Auth. Signatory

Place : New Delhi

Date: 05-09-2022

UDIN : 22085295BAJS CX8391

I Title deeds of immovable Property not held in name of the Company :-

The Company does not have any immovable property whose title deeds are not held in the name of the company. Hence not applicable

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

Company has not revalued any of its assets during the previous year

III No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL	NA
Directors	NIL	NA
KMPs	NIL	NA
Related Parties	NIL	NA

IV Capital Work In Progress (CWIP) :- NIL

No Capital Work in Progress

V Intangible assets under development:-

No Intangible asset is under development

VI Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets:-

Company has borrowings from Banks or Financial Institutions on the basis of security of current assets and there is no major discrepancy between the information submitted to bank and information as per financial statements.

VIII Wilful Defaulter

The Company has not defaulted in the repayment of any loans/borrowing from financial institutions or bank, hence disclosure under this point is NIL.

IX Relationship with Struck off Companies

The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence disclosure in the following format is Nil.

X Registration of charges or satisfaction with Registrar of Companies

No charges or satisfaction yet to be registered with Registrar of Companies beyond statutory period.

XI Compliance with number of layers of companies:-

The company has no investment in any other company, hence no further disclosure is required.

XII Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.43	0.00	NA
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	NA	0.00	NA
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.01	0.00	NA
Inventory Turnover Ratio	COGS	Average Inventory	10.04	0.00	NA
Trade Receivables turnover ratio	Net Sales	Average trade receivables	10.65	0.00	NA
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	27.64	0.00	NA
Net capital turnover ratio		Working capital (CA-CL)	3.17	0.00	NA
Net profit ratio	Net Profit after Sales	Sales	0.00	0.00	NA
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.00	0.00	NA
Return on investment	Net Profit	Investment	NA	0.00	NA

XIII Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, therefore no further disclosure is required

XIV Utilisation of Borrowed funds and share premium:

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities

For Richesm Healthcare Private Limited

A 52153

Director/Auth. Signatory



For Richesm Healthcare Private Limited

Director/Auth. Signatory

RICHEM HEALTHCARE PRIVATE LIMITED
FLAT NO. 1312-A TOWER-A, SAVY VILLEDE,
RAJ NAGAR EXTN. GHAZIABAD UP 201011
CIN U24299UP2021PTC141099
EmAIL ID ashishaggarwal2@gmail.com

NOTICE

NOTICE IS HEREBY GIVEN THAT THE FIEST ANNUAL GENERAL MEETING OF THE MEMBER OF RICHEM HEALTHCARE PRIVATE LIMITED WILL BE HELD ON FRIDAY, 30TH DAY OF SEPTEMBER 2022 AT 11:00 AM AT THE REGISTER OFFICE OF THE COMPANY AT FLAT NO. 1312-A TOWER-A, SAVY VILLEDE, RAJ NAGAR EXTN. GHAZIABAD Ghaziabad UP 201011 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Financial Statements of the company for the financial year ended 31st March, 2022 along with Reports of the Director and Auditors thereon.
2. To consider and if thought fit to pass with or without modification (s) the following resolution as an Ordinary Resolution:
"RESOLVED that pursuant to the provisions of section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, as amended from time to time, M/s Anil Ramkumar & Co., Chartered Accountants, (FRN 006948N), be and is hereby appointed as Auditors of the Company to hold office from the conclusion of First Annual General Meeting (AGM) till the conclusion of the Sixth Annual General Meeting at such remuneration plus service tax, out-of-pocket etc., as may be mutually agreed between the Board of Directors of the Company and the Auditors."

REGISTERED OFFICE:

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

By the order of Board of Directors
For, RICHEM HEALTHCARE PRIVATE
LIMITED

For Richesm Healthcare Private Limited

Ashish

(ASHISH AGGARWAL) Auth. Signatory
Director
DIN 09049444

Dated: 05.09.2022
Place: Uttar Pradesh

RICHEM HEALTHCARE PRIVATE LIMITED
FLAT NO. 1312-A TOWER-A, SAVY VILLEDE,
RAJ NAGAR EXTN. GHAZIABAD UP 201011
CIN U24299UP2021PTC141099
EmAIL ID ashishaggarwal2@gmail.com

NOTES:

- I. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (AGM) IS ENTITLED TO APPOINT APROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND SUCH A PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING OF THE PROXY, IN ORDER TO BE EFFECTIVE MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY, DULY COMPLETED AND SIGNED, NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more that 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as proxy for any other person or shareholder.
- II. Members\ Proxies should produce the enclosed Attendance Slip duly filled in and signed in accordance with specimen signature registered with the Company for attending the Meeting.
- III. Corporate Members are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote at the Meeting.
- IV. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
- V. The Register of Directors' shareholding, maintained under the Companies Act, 2013, will be available for inspection by the member at the AGM.
- VI. The Register of Contracts, maintained under of the Companies Act, 2013, will be available for inspection by the member at the registered office of the Company.

REGISTERED OFFICE:
FLAT NO. 1312-A TOWER-A, SAVY
VILLEDE, RAJ NAGAR EXTN.
GHAZIABAD Ghaziabad UP 201011

By the order of Board of Directors
For, RICHEM HEALTHCARE PRIVATE
LIMITED
For Richesm Healthcare Private Limited

Dated: 05.09.2022
Place: Uttar Pradesh

Ashish
(ASHISH AGGARWAL) Auth. Signatory
Director
DIN 09049444

RICHESM HEALTHCARE PRIVATE LIMITED
FLAT NO. 1312-A TOWER-A, SAVY VILLEDE,
RAJ NAGAR EXTN. GHAZIABAD UP 201011
CIN U24299UP2021PTC141099
EmAIL ID ashishaggarwal2@gmail.com

Venue:

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



For Richesm Healthcare Private Limited

AS Director/Auth. Signatory