



INDEPENDENT AUDITOR'S REPORT

To the Members of Mayukh Medicare Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Mayukh Medicare 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 March 31, 2023, and 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("the Act"). 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.



UDIN: 23403437BGWEYA8113

Responsibilities of Management for the 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, 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit accordance with the Standard's on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the



UDIN: 23403437BGWEYA8113

Company's Directors, as well as evaluating the overall presentation of the financial Statements.

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.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act is not applicable to the Company since the company does not have:
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 Company does not have branch, hence, this section is not applicable to the Company;
 - (d) The balance sheet, the statement of profit and loss dealt with by this Report are in agreement with the books of account;
 - (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued

thereunder;

- (f) In our opinion, there is no observation and comment on financial transaction or functioning of the company
- (g) On the basis of the written representations received from the directors as on 31 March, 2023 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (h) In our opinion, there is no qualification, reservation, or adverse remark relating to the maintenance of accounts and other matter connected therewith.



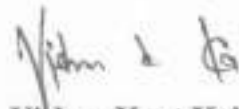
UDIN: 23403437BGWEYA8113

- (i) The reporting of adequacy of the internal financial controls over financial reporting of the Company is not applicable to the company in terms of MCA notification dated 13th June, 2017.
- (j) 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 as on 31/03/2023.

For SSRV and Associates

Chartered Accountants

Firm Reg. No. 135901W



Vishnu Kant Kabra

Partner

M. No.: 403437

Place: Mumbai

Date: 22nd May, 2023



	Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
I.	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	2	-	-
	(b) Intangible assets	3	-	-
	(c) Capital Work In Progress	4	-	-
	(d) Financial assets			
	(i) Investments	5	-	-
	(ii) Others	6	-	-
	(e) Deferred tax assets (net)	7	-	-
	(f) Other non-current assets	8	-	-
(2)	Current assets			
	(a) Inventories	9	1.36	4.69
	(b) Financial assets			
	(i) Investments			
	(ii) Trade receivables	10	-	-
	(iii) Cash and cash equivalents	11	2.83	4.12
	(iv) Bank balances other than cash and cash equivalents	12	-	-
	(v) Others	13	-	-
	(c) Other current assets	14	0.33	-
	Total Assets		4.52	8.82
II.	EQUITY AND LIABILITIES			
(1)	Equity			
	(a) Equity Share capital	15	5.00	5.00
	(b) Other equity	16	(0.74)	0.18
	Liabilities			
(2)	Non-current liabilities			
	(a) Financial liabilities	17	0.11	0.11
	(i) Long Term Borrowings			
	(ii) Lease Liabilities			
	(iii) Other Financial Liabilities			
	(b) Deferred Tax Liability (net)		-	-
(3)	Current liabilities			
	(a) Financial liabilities			
	(i) Short Term Borrowings	18	-	-
	(ii) Trade payables	19	-	3.44
	a) Total outstanding dues of micro enterprises and small enterprises			
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises			
	(iii) Other financial liabilities	20	-	-
	(b) Provisions	21	-	0.08
	(c) Other current liabilities	22	0.15	-
	Total Equity and Liabilities		4.52	8.82
	Significant accounting policies and estimates	1	-	-
	The accompanying notes 1 to 39 are an integral part of the			

As per our report of even date attached.

For and on behalf of S S R V & ASSOCIATES

Chartered Accountants

Firm No. 135901W



Vishnu Kant Kulkarni
Partner

Membership No. 403900

Place: Mumbai

Dated: 22nd May, 2023

UDIN: 23403437BGWEYA8113

For Mayukh Medicare Private Limited

Mit Tarunkumar Brahmshett
(Directors)
DIN 6520600

Devanshi Mulni Mehta
(Directors)
DIN 9382611

Mayukh Medicare Private Limited
CIN: U52520MH2021PTC370631
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakhs)

	Particulars	Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
I.	Revenue from operations	23	2.63	0.10
II.	Other income	24	-	0.00
III.	Total Income (I+II)		2.63	0.17
IV.	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Traded Goods	25	[1.17]	3.46
	Changes in inventories of finished goods, by-products and work in progress	26	3.33	(4.86)
	Employee benefits expense	27	0.79	1.03
	Finance costs	28	0.01	-
	Depreciation and amortization expense		-	-
	Other expenses	29	0.59	0.12
	Total expenses (IV)		3.55	(0.08)
V.	Profit before tax (III-IV)		(0.92)	0.25
VI.	Tax expense :			
	Current tax		-	0.06
	Deferred tax		-	-
	Income tax relating to earlier years		-	-
			-	0.06
VII.	Profit for the year		(0.92)	0.18
VIII.	Other comprehensive income			
	(i) Items that will not be reclassified to profit or loss			
	Remeasurement of the net defined benefit liability/asset		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Total other comprehensive income, net of tax			
IX.	Total comprehensive income for the year			
X.	Earnings per equity share (Nominal value per share Rs. /-)			
	- Basic (Rs.)		(0.00)	0.00
	- Diluted (Rs.)		(0.00)	0.00
	Number of shares used in computing earning per share			
	- Basic (Nos.)		-	-
	- Diluted (Nos.)		-	-
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 39 are an integral part of the financial statement.			

As per our report of even date attached.

For and on behalf of **S S R V & ASSOCIATES**

Chartered Accountants

Firm No. 135901W



Vikram Kunt Kahra

Partner

Membership No. 403437

Place: Mumbai

Dated: 22nd May, 2023

UDIN: 23403437BGWEYA8113



For Mayukh Medicare Private Limited



Mit Tarunkumar

Brahmbhatt

(Directors)

DIN 6520600



Devanshi Mukul Motiwa

(Directors)

DIN 9382611

MAJILAH KEWANGKORAN MALAYSIA
CASHE FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Particulars	As at March 31, 2023	(RM in Lakhs)
(RM in Lakhs)			
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	(4.92)	(0.94)
	Adjustments for:		
	(a) Depreciation	-	-
	Provision	-	-
	(b) Finance cost	(9.05)	(0.86)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(13.97)	(2.66)
	Adjustment for:		
	(a) Increase	12.12	(1.10)
	(b) Trade and Other Receivables	-	-
	(c) Trade Payables	(3.66)	(0.46)
	(d) Short Term Investments	-	-
	(e) Other Financial Instruments	0.15	-
	(f) Increase/(Decrease) in other financial assets	(1.11)	-
	(g) Increase/(Decrease) in Short Term Borrowings	-	-
	(h) Increase/(Decrease) in Loans & Advances	-	-
	CASH GENERATED FROM OPERATING ACTIVITIES	(1.86)	(0.49)
	DECREASE FROM EXTRAORDINARY ITEMS		
	(a) Share Issued/ Prior Period Items	-	-
	(b) Group Tax	-	-
	NET CASH FLOW FROM OPERATING ACTIVITIES	(1.86)	(0.49)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(a) Purchase of Fixed Assets	-	-
	(b) Purchase of Investments	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	(a) Share Application Money Received	-	-
	(b) Dividend Received	-	-
	(c) Increase/Decrease in Loans and Advances	(4.01)	-
	(d) Depreciation	-	-
	(e) Issue Shares	-	1.11
	(f) Withdrawals	-	(2.66)
	NET CASH FLOW FROM FINANCING ACTIVITIES	(4.01)	(0.18)
	NET CHANGE (Increase) in Cash (A + B - C)	(5.73)	(1.15)
	Opening Balance of Cash & Cash Equivalents	4.17	-
	Closing Balance of Cash & Cash Equivalents	(1.56)	(0.32)
	NOTE: FORMING PART OF THE FINANCIAL STATEMENTS		

FORSSER AND ASSOCIATES
 Chartered Accountants
 No. 115, 117

Shahid Hussain Khan
 Member of the Board of Directors
 Dated: 22nd May 2023
 Sign: 22103437BCW4V10123



For and on behalf of the Board of Directors

Rizwan
 Director
 (Director)
 OIC 938267

MD T Arifuddin
 Director
 (MD)
 OIC-6630600

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2023

(a) Equity Share capital

	(Rs. In Lakhs)				
	Balance at the beginning of the year	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the year
For the year ended 31st March, 2022	5.00	-	-	-	5.00
For the year ended 31st March, 2023	5.00	-	-	-	5.00

(b) Other Equity

	(Rs. In Lakhs)			
	Reserves and Surplus		Items of Other Comprehensive Income	
	General Reserve	Retained Earnings	Re-measurement of defined benefit plan	Total
Balance as at 1st April, 2021	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as on 01.04.2021	-	-	-	-
Profit for the year	-	0.18	-	0.18
Other Comprehensive Income (net of tax)	-	-	-	-
Total Comprehensive Income for the year	-	0.18	-	0.18
Transfer from retained earnings	-	-	-	-
Transfer to general reserve	-	-	-	-
Final Dividend	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance as at 31st March, 2022	-	0.18	-	0.18
Balance as at 1st April, 2022	-	0.18	-	0.18
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as on 01.04.2022	-	0.18	-	0.18
Profit for the year	-	0.92	-	0.92
Other Comprehensive Income (net of tax)	-	-	-	-
Total Comprehensive Income for the year	-	0.92	-	0.92
Transfer from retained earnings	-	-	-	-
Transfer to general reserve	-	-	-	-
Final Dividend	-	-	-	-
Dividend distribution tax	-	-	-	-
Balance as at 31st March, 2023	-	0.74	-	0.74

For and on behalf of S S R V & ASSOCIATES
Chartered Accountants

Firm No. 135901W



Vishankant Kabra

Partner

Membership No. 403437

Place: Mumbai

Dated: 22nd May, 2023

UDIN: 23403437BGWEYA8113

For Mayukh Medicare Private Limited

Mit Tarunkumar
Brahmbhatt[Directors]
DIN 6520600

Devanshi Mukul
Mehta[Directors]
DIN 9382611

(Rs.In Lakhs)

Note No : 4

Capital Work In Progress				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Projects Work In Progress				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-		-	
Projects Temporarily Suspended				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-		-	

(Rs.In Lakhs)

Note No : 5

Non-current investments					
Particulars	Face value	Number of shares/units	As at 31st March, 2023	Number of shares / unit	As at 31st March, 2022
(I) Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies Fully paid up :					
(b) In units of mutual fund					
(ii) Unquoted					

(Rs.In Lakhs)

Note No : 6

Other financial assets - Non current (Unsecured, considered good)		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Security deposits	-	-
Fixed deposits with banks	-	-

Note No : 7

Deferred tax assets/liability (net)				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Tax effect of items constituting deferred tax assets/(liability)	-		-	

Note No : 8

Other non-current assets (Unsecured, considered good)				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Capital advances	-		-	
Advance other than capital advance				
Income Tax refundable	-		-	



Mayukh Medicare Private Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 9

(Rs.In Lakhs)

Inventories				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Raw materials	-		-	
Raw materials in transit	-		-	
Packing materials	-		-	
Work-in-progress	-		-	
Finished goods	1.36	1.36	4.69	4.69
		1.36		4.69

(At lower of cost and net realizable value, unless stated otherwise)

Note No : 10

(Rs.In Lakhs)

Trade receivables - Current				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Unsecured, considered good				
Due from related parties	-		-	
Due from others	-		-	
		-		-
TRADE RECEIVABLES AGEING SCHEDULE				
Undisputed, considered good				
- not yet due		-		-
- less than 6 months		-		-
- 6 months to 1 year		-		-
- 1 year to 2 years		-		-
- 2 year to 3 years		-		-
- More than 3 years		-		-
		-		-

Note No : 11

(Rs.In Lakhs)

Cash and cash equivalents				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Balances with banks				
HDFC Bank 8839	0.00		1.17	
	-		-	
Cash on hand	2.83	2.83	2.96	4.12
		2.83		4.12

Note No : 12

(Rs.In Lakhs)

Bank balances other than cash and cash equivalents				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
Fixed deposits with banks				
- Current portion of original maturity period more than 12 months	-		-	
- Original maturity period upto 12 months	-		-	
		-		-

Note No : 13

(Rs.In Lakhs)

Other financial assets - Current				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
(Unsecured, considered good)				
Interest Accrued But Not Due		-		-
		-		-

Note No : 14

(Rs.In Lakhs)

Other current assets				
Particulars	As at 31st March, 2023		As at 31st March, 2022	
(Unsecured, considered good)				
Other Loans & Advances				
Advance to Suppliers & Others	0.33		-	
GST Receivables	-		-	
VAT & Other Receivables	-		-	
Prepaid Expenses	-		-	
Export incentive receivable		0.33		-
		0.33		-



Mayukh Medicare Private Limited
Notes Forming part of Standalone Financial Statements (Contd.)

(Rs.In Lakhs)

Note No : 15

Equity Share capital

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares	Amount	No. of shares	Amount
(a) Authorised Equity Shares of Rs.10/-each	1.00	10.00	1.00	10.00
	1.00	10.00	1.00	10.00
(b) Issued, subscribed and fully paid up				
Equity shares of par value Rs10 /- each at the beginning of the year	0.50	5.00	0.50	5.00
Changes during the year	-	-	-	-
At the end of the year	0.50	5.00	0.50	5.00

(c) The Company has only one class of equity shares having a par value of Rs10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of 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.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares held	% of holding	No. of shares held	% of holding
MIT TARUNKUMAR BRAHMBHATT	10,000.00	0.20	10,000.00	0.20
DEVANSHI MUKUL MEHTA	10,000.00	0.20	10,000.00	0.20
Mayukh Dealtrade Ltd	30,000.00	0.60	30,000.00	0.60
	-	-	-	-
	50,000.00	1.00	50,000.00	1.00

(e) Shares hold by the promoters at the end of the year

Name of Promoters	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares held	% of total shares	No. of shares held	% of total shares
	-	-	-	-
	-	-	-	-

Note No : 16

(Rs.In Lakhs)

Other equity		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
(a) General reserve					
Balance as per last account	-	-	-	-	-
Add: Transfer from Retained earnings	-	-	-	-	-
(b) Retained earnings					
Balance as per Last Account	0.18	-	-	0.18	-
Add : Surplus as per Statement of Profit and Loss	0.92	-	-	-	-
Other Comprehensive Income (net of tax)	-	-	-	-	-
Amount available for appropriation	0.74	-	-	0.18	-
Less : Appropriations:					
Dividend on equity shares	-	-	-	-	-
Tax on dividend	-	-	-	-	-
Transfer to general reserve	-	-	-	-	-
Balance at the end of the year	-	0.74	-	-	0.18
Total other equity		0.74			0.18



Mayukh Medicare Private Limited
Notes Forming part of Standalone Financial Statements (Contd.)

(Rs.In Lakhs)

Note No : 17

Non-Current financial Liability		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Long Term Borrowings	0.10		0.10	
	Mayukh Dealtrade	0.01		0.01	
	MITT				
	Lease Liabilities		0.11		0.11
	Other Financial Liabilities				0.11
			0.11		0.11

(Rs.In Lakhs)

Note No : 18

Short - term borrowings		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Other Loans				
	From banks - Secured				

(Rs.In Lakhs)

Note No : 19

Trade Payables - Current		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Total outstanding dues of micro enterprises and small enterprises				
	Creditors for goods				
	Creditors for services				
	Total outstanding dues of creditors other than micro enterprises and small enterprises				
	Creditors for goods				
	Creditors for services				
	TRADE PAYABLES AGEING SCHEDULE(Outstanding for following periods from due date of payment)				
	Micro and small enterprises				
	- less than 1 year				
	- 1 year to 2 years				
	- 2 year to 3 years				
	- More than 3 years				
	OTHERS				
	- less than 1 year				3.46
	- 1 year to 2 years				
	- 2 year to 3 years				
	- More than 3 years				3.46

(Rs.In Lakhs)

Note No : 20

Other financial liabilities - Current		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Other payables				
	Payable to suppliers of capital goods				
	Total outstanding dues of other than Micro and Small enterprises				
	Outstanding Liabilities for Expenses				

(Rs.In Lakhs)

Note No : 21

Non-Current provisions		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Provision for Income Tax			0.06	0.06
					0.06

(Rs.In Lakhs)

Note No : 22

Other current liabilities		As at 31st March, 2023		As at 31st March, 2022	
Particulars					
	Advance Received	0.15	0.15		
	Statutory liabilities		0.15		



Mayukh Medicare Private Limited

Note No : 23

(Rs.In Lakhs)

Revenue From Operations		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Sale Of Goods</i>	2.63	0.16
<i>Sale Of Scrap</i>	-	-
<i>Other Operating Revenues</i>	-	-
	2.63	0.16

Note No : 24

(Rs.In Lakhs)

Other Income		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Interest Income	-	-
<i>Fixed Deposits With Banks</i>	-	-
<i>Income tax Refunds</i>	-	-
<i>Interest On Advances</i>	-	-
Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Other Non- Operating Income		
<i>Rent</i>	-	-
<i>Profit On Sale of Property, Plant & Equipment</i>	-	-
<i>Other Income</i>	-	0.00
	-	0.00

Note No : 25

(Rs.In Lakhs)

Purchase Of Traded Goods		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Purchases</i>	-	3.46
	1.17	3.46
	-	-
	1.17	3.46

Note No : 26

(Rs.In Lakhs)

Changes in Inventory of Finished goods, Work in Progress & Stock-in-Trade		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>(Increase)/ Decrease in Stocks</i>	-	-
<i>Stock at the end of the Year:</i>		
<i>Finished Goods</i>	1.36	4.69
TOTAL(A)	1.36	4.69
<i>Less: Stock at the Beginning of the year</i>	4.69	-
<i>Finished Goods</i>	-	-
TOTAL(B)	4.69	-
TOTAL (B-A)	3.33	4.69



Note No : 27

(Rs.In Lakhs)

Salary Benefits Expenses		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Staff Welfare Expenses</i>	-	-
	0.79	1.03

Note No : 28

(Rs.In Lakhs)

Finance Costs		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Interest Expenses</i>	-	-
<i>Other Borrowing Costs</i>	-	-
<i>Bank Charges</i>	0.01	-
	0.01	-

Note No : 29

(Rs.In Lakhs)

Other Expenses		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Rent</i>	0.30	0.12
<i>Courier Charge</i>	0.00	-
<i>Electricity Bill</i>	0.05	-
<i>MEDICAL EXP</i>	0.04	-
<i>Office Exp</i>	0.04	-
<i>Petrol Exp</i>	0.03	-
<i>RENT HOUSE</i>	0.08	-
<i>ROUND OFF</i>	0.00	-
<i>TRANSPORTATION EXP</i>	0.01	-
<i>Uttar Gujarat Vij Corporation</i>	0.02	-
<i>Discount</i>	0.02	-
	0.59	0.12

Note No : 30

(Rs.In Lakhs)

Other comprehensive income		
Particulars	As at 31st March, 2023	As at 31st March, 2022
<i>Items that will not be reclassified to profit or loss</i>		
Re- measurement of defined benefit plans	-	-
Less: Income tax relating to items that will not be reclassified to profit or loss	-	-
	-	-



NOTE: 31: Earning Per Share (EPS)

Particulars	Year Ended	
	March 31, 2023	March 31, 2022
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	0.92	0.18
Weighted Average number of equity shares used as denominator for calculating EPS	5.00	5.00
Basic and Diluted Earnings per share	(0.18)	0.04
Face Value per equity share	(0.18)	0.04

NOTE: 32: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with any other person:

Type Of Borrowers	Amount Of Loan or Advance in the nature of loan Outstanding	Percentage to the Loans & Advances in the nature of
Promoters		
Directors		
KMPs		
Related Parties		

NOTE: 33: Contingent Liability & Capital Commitments

- Company do/ do not have any Contingent Liability for the year under review.
- Company do / do not have any Capital Commitments for the year under review.

NOTE: 34: Segment Reporting

The geographical segment of the company is the primary the reporting segment ie operating in India and the business segment is the secondary segment.

NOTE: 35 : Corporate Social Responsibility

Where Company falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision, then Auditor needs to give disclosure about its nature, amount spent or expenditure incurred etc in the Notes of Accounts.



NOTE: 36 : Immovable Property Not Held In Company's Name

The company shall provide the details of all the immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	Description of Property	Gross Carrying Value	Title Deeds held in the name of	Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR	Property Held since which date	Reason for not being held in the name of the company

Note: 37: Details Of Benami Property

Where any proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder, the company shall disclose the details, amount, of such property.

Note : 38: Registration Of Charges or Satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons shall be disclosed by the Auditor in the Notes to Accounts

Note : 39: Undisclosed Income

The Company shall disclose of that transaction which were not recorded in the books of accounts or that has been surrendered or disclosed as income during the year in the tax assessments.

Note : 40: Details of Crypto / Virtual Currency

Where the company has traded or invested in Crypto currency or Virtual Currency during the financial year, then auditor need to disclose its profit or loss on transaction or amount of currency etc in the notes of accounts.

As per Reports of even Date

For and on behalf of S S R V & ASSOCIATES

Chartered Accountants

Firm No. 135901W



Vishnu Kant Kabra

Partner

Membership No. 403437

Place: Mumbai

Dated: 22nd May, 2023

UDIN: 23403437BGWEYA8113

For Mayukh Medicare Private Limited

Mit Tarunkumar

Brahmbhatt

(Directors)

DIN 6520600

Devanshi Mukul Mehta

(Directors)

DIN 9382611

MAYUKH MEDICARE PRIVATE LIMITED
Notes to Financial Statements for the year ended 31 March, 2023

1. Significant Accounting Policies

Basis of preparation:

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rule, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

Use of Estimates:

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

Revenue Recognition:

The company do not have any revenue for the financial year.

Provisions:

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Cash and Cash Equivalents:

Cash and Cash Equivalents for the purposes of cash flow statement comprise cash at bank and in hand.



Taxation

Since there is no revenue during the year, Current Tax is not determined.

Employees Benefit

Employee benefits comprising contribution to PF, ESIC, Gratuity and leave encashment are not applicable to the Company and hence, no provision has been made.

Foreign Currency Transactions

There are no Foreign Currency transactions during the year.

Contingent Liabilities

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A recognized because it cannot be measured reliably.

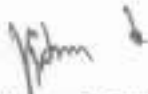
As per our report of even date

For Mayukh Medicare Private Limited

FOR SSRV & ASSOCIATES

Chartered Accountants

Firm Reg. No. 135901W



Vishnu Kant Kabra

(Partner)

Membership No. 403437

Place: Mumbai

Date: 22nd May, 2023

UDIN: 23403437BGWEYA8113



Mit Tarunkumar

Brahmbhatt

Director

DIN. 6520600



Devanshi Mukul

Mehta

Director

DIN. 9382611

Company's Directors, as well as evaluating the overall presentation of the financial Statements.

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.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act is not applicable to the Company since the company does not have:
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 Company does not have branch, hence, this section is not applicable to the Company;
 - (d) The balance sheet, the statement of profit and loss dealt with by this Report are in agreement with the books of account;
 - (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued thereunder;
 - (f) In our opinion, there is no observation and comment on financial transaction or functioning of the company
 - (g) On the basis of the written representations received from the directors as on 31 March, 2023 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - (h) In our opinion, there is no qualification, reservation, or adverse remark relating to the maintenance of accounts and other matter connected therewith.



UDIN: 23403437BGWEYA8113

- (i) The reporting of adequacy of the internal financial controls over financial reporting of the Company is not applicable to the company in terms of MCA notification dated 13th June, 2017.
- (j) 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 as on 31/03/2023.

For SSRV and Associates

Chartered Accountants

Firm Reg. No. 135901W



Vishnu Kant Kabra

Partner

M. No.: 403437

Place: Mumbai

Date: 22nd May, 2023

