

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2023-24

PAN	AAGCH3529N		
Name	HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED		
Address	1-1-359,Plot No. 42 and 43 , Mohan Nagar,RBI Colony, Kothapet , Hyderabad,Rangareddy , 36-Telangana, 91-INDIA, 500035		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	243194581100923

Taxable Income and Tax Details	Income Tax Department	
	Sl. No.	Amount
Current Year business loss, If any	1	0
Total Income	2	16,70,120
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	4,20,336
Interest and Fee Payable	6	44,550
Total tax, interest and Fee payable	7	4,64,886
Taxes Paid	8	4,64,890
(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 10-Sep-2023 14:16:18 from IP address 183.83.233.82  
and verified by Rohit Asawa having PAN AKXPA6243L on 10-Sep-2023 using  
paper ITR-Verification Form /Electronic Verification Code \_\_\_\_\_ generated through mode

System Generated

Barcode/QR Code



AAGCH3529N062431945811009239cb960ef3f4d42d1c0b919506f0ee1f6d152ba02

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

243227400100923

Date of e-Filing

10-Sep-2023

Name	:	HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED
PAN/TAN	:	AAGCH3529N
Address	:	1-1-359, Plot No. 42 and 43, Mohan Nagar, Kothapet, Kothapet, Hyderabad, RBI Colony, Telangana, 500035
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	201717

(This is a computer generated Acknowledgement Receipt and needs no signature)

Name of Assessee	HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED		
Address	1-1-359,Plot No. 42 and 43,Mohan Nagar,Kothapet,RBI Colony,Hyderabad,Rangareddy,TELANGANA,500035		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	WARD 8(1),HYDERABAD	Year Ended	31.3.2023
PAN	AAGCH3529N	Incorporation Date	16/06/2022
Residential Status	Resident		
Nature of Business	MANUFACTURING-Other manufacturing n.e.c.(04097)		
A.O. Code	APR-W-58-1		
Filing Status	Original		
Last Year Return Filed u/s	Normal		
Bank Name	IDFC First Bank Ltd, Tolichowki Branch, A/C NO:10097390649 ,Type: Current ,IFSC: IDFB0080219		
Tele:	Mob:9949920930		

**Computation of Total Income [As per Section 115BAA (Tax @22%)]**

**Income from Business or Profession (Chapter IV D) 1670123**

Profit as per Profit and Loss a/c	2007684
<u>Add:</u>	
Depreciation Debited in P&L A/c	573191
Total	<u>2580875</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>910752</u>
	<u>910752</u>
	<u>1670123</u>

**Gross Total Income 1670123**

**Total Income 1670123**  
 Round off u/s 288 A 1670120

MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)	367426
Surcharge @10%	<u>36743</u>
	404169
Health & Education Cess (HEC) @ 4.00%	<u>16167</u>
	420336
Interest u/s 234 A/B/C	<u>44550</u>
	464886
Round off u/s 288B	464890
Deposit u/s 140A	<u>464890</u>
Tax Payable	0

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD. DIRECTOR  
*P. Sneha*

Interest Charged	(Rs.)
u/s 234B (6 Month)	25218
u/s 234C	19332
(0+5673+9456+4203)	

Assessee come in existence 16/06/2022 hence no interest calculated for installment before this date  
Interest calculated upto September,2023, Due Date for filing of Return October 31, 2023

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:05 Sep 2023**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1					464890
	<b>Total</b>				<b>464890</b>

**Details of Depreciation**

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
PLANT AND MACHINERY	15%	0	5085497	223500	5308997	0	0	5308997	779588	4529409
Trade Marks	25%	0	0	1049310	1049310	0	0	1049310	131164	918146
<b>Total</b>		<b>0</b>	<b>5085497</b>	<b>1272810</b>	<b>6358307</b>	<b>0</b>	<b>0</b>	<b>6358307</b>	<b>910752</b>	<b>5447555</b>

**Interest Calculation u/s 234C**

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	420336	15.00	63050	0	63000	3	1890
2.	Second (Up to Sep)	420336	45.00	189151	0	189100	3	5673
3.	Third (Up to Dec)	420336	75.00	315252	0	315200	3	9456
4.	Fourth (Up to March)	420336	100.00	420336	0	420300	1	4203
	<b>Total</b>							<b>21222</b>

**Interest Calculation u/s 234B**

Interest u/s 234C : 19332

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2023	420336	4203	0	0	0	23535	0
2	May-2023	420336	4203	0	0	0	27738	0
3	June-2023	420336	4203	0	0	0	31941	0
4	July-2023	420336	4203	0	0	0	36144	0
5	August-2023	420336	4203	0	0	0	40347	0
6	September-2023	420336	4203	0	0	0	44550	0
	<b>Total</b>		<b>25218</b>	<b>0</b>				

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	IDFC First Bank Ltd	Tolichowki Branch	10097390649		IDFB0080219	Current(Primary)

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Robt Asawa*

DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*P. Sneha*

**GST Turnover Detail**

**S.NO. GSTIN**

1 36AAGCH3529N1Z7

**TOTAL**

**Turnover**

**19775023**

**19775023**

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	26331199		
2	GST turnover Business receipts	19775023	Trading Account->Sales/ Gross receipts of business 20460142 Profit and Loss 26143 Account->Other income 20486285	20486285



Signature

(Rohit Asawa)

For HIMALAYA NUTRAVEDICS INDIA  
PRIVATE LIMITED

Date-05.09.2023

CompuTax : 2094 [HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED]

M/s.J.K.Mundada & Co., Chartered Accountants, 9849011717, 24613835.

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1		
Reserves and surplus	2	83,00,000.00	
Money received against share warrants		15,02,390.33	
		<b>98,02,390.33</b>	
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings	3		
Deferred tax liabilities (Net)	4	1,32,15,704.00	
Other long term liabilities		84,957.47	
Long-term provisions	5		
		<b>1,33,00,661.47</b>	
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		10,54,227.50	
Other current liabilities	7	77,80,083.59	
Short-term provisions	5	4,20,336.56	
		<b>92,54,647.65</b>	
<b>TOTAL</b>		<b>3,23,57,699.45</b>	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		47,70,596.69	
Intangible assets		10,14,519.77	
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	4		
Long-term loans and advances	13		
Other non-current assets	9	1,92,292.80	
		<b>59,77,409.26</b>	
<b>Current assets</b>			
Current investments			
Inventories	10	1,32,94,784.00	
Trade receivables	11	94,76,902.39	
Cash and cash equivalents	12	5,19,718.85	
Short-term loans and advances	13	30,88,884.95	
Other current assets			
		<b>2,63,80,290.19</b>	
<b>TOTAL</b>		<b>3,23,57,699.45</b>	

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

As per our report of even date

For J K Mundada & Co.,  
Chartered Accountant  
(FRN: 0006008S)

Jugal Kishore Mundada  
Proprietor  
Membership No.: 201717  
Place: Hyderabad  
Date: 26/08/2023



Rohit Asawa  
Rohit Asawa  
Director  
DIN: 06379120

For and on behalf of the Board of Directors

P. Sneha  
Sneha Penmatsa  
Director  
DIN: 09640859

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

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
<b>Revenue</b>			
Revenue from operations	14	2,04,60,142.14	
Less: Excise duty			
<b>Net Sales</b>		<b>2,04,60,142.14</b>	
Other income	15	26,143.24	
<b>Total Income</b>		<b>2,04,86,285.38</b>	
<b>Expenses</b>			
Cost of material Consumed	16	1,65,84,833.72	
Manufacturing Expenses	17	33,07,906.00	
Purchase of stock-in-trade			
Changes in inventories	18	(99,83,508.25)	
Employee benefit expenses	19	55,59,094.00	
Finance costs	20	2,39,671.00	
Depreciation and amortization expenses	21	5,73,190.54	
Other expenses	22	21,97,414.01	
<b>Total expenses</b>		<b>1,84,78,601.02</b>	
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>20,07,684.36</b>	
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>20,07,684.36</b>	
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>20,07,684.36</b>	
<b>Tax expenses</b>			
Current tax	23	4,20,336.56	
Deferred tax	24	84,957.47	
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>15,02,390.33</b>	
<b>Earning per share</b>			
<b>Basic</b>			
Before extraordinary Items			
After extraordinary Adjustment			1.81
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			1.81
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	25		

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

As per our report of even date  
For J K Mundada & Co.,  
Chartered Accountant  
(FRN: 0006008S)

Jugal Kishore Mundada  
Proprietor  
Membership No.: 201717  
Place: Hyderabad  
Date: 26/08/2023



*Rohit Asawa*  
Rohit Asawa  
Director  
DIN: 06379120

For and on behalf of the Board of Directors

*P. Sneha*  
Sneha Penmatsa  
Director  
DIN: 09640859

Notes to Financial statements for the year ended 31st March 2023  
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in rupees	
	As at 31st March 2023	As at 31st March 2022
<b>Authorised :</b>		
830000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	83,00,000.00	
<b>Issued :</b>		
830000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	83,00,000.00	
<b>Subscribed and paid-up :</b>		
830000 (31/03/2022:0) Equity shares of Rs. 10.00/- par value	83,00,000.00	
<b>Total</b>	<b>83,00,000.00</b>	

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

Equity shares	₹ in rupees			
	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	8,30,000	83,00,000.00		
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>8,30,000</b>	<b>83,00,000.00</b>		

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00 ]	Rohit Asawa	3,10,000	37.35		0.00
Equity [NV: 10.00 ]	Sneha Penmatsa	4,15,000	50.00		0.00
Equity [NV: 10.00 ]	Divya Asawa	1,00,000	12.05		0.00
	<b>Total :</b>	<b>8,25,000</b>	<b>99.40</b>		<b>0.00</b>

Details of shares held by Promoters

		Current Year				Previous Year					
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
Rohit Asawa	Equity [NV: 10.00 ]	0	0	310000	37.35						
Sneha Penmatsa	Equity [NV: 10.00 ]	0	0	415000	50.00						
<b>Total</b>				<b>725000</b>							

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

DIRECTOR



**Note No. 2 Reserves and surplus**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Surplus</b>		
Opening Balance		
Add: Profit for the year	15,02,390.33	
Less : Deletion during the year		
<b>Closing Balance</b>	<b>15,02,390.33</b>	
Balance carried to balance sheet	15,02,390.33	

**Note No. 3 Long-term borrowings**

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
<b>Loans and advances from related parties</b>						
Unsecured Borrowings from Relatives of Directors	1,32,15,704.00		1,32,15,704.00			
	<b>1,32,15,704.00</b>		<b>1,32,15,704.00</b>			
<b>The Above Amount Includes</b>						
Unsecured Borrowings	1,32,15,704.00		1,32,15,704.00			
<b>Net Amount</b>	<b>1,32,15,704.00</b>	<b>0</b>	<b>1,32,15,704.00</b>		<b>0</b>	

**Note No. 4 Deferred Tax**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Deferred tax liability</b>		
Deferred Tax Liability	84,957.47	
<b>Gross deferred tax liability</b>	<b>84,957.47</b>	
<b>Net deferred tax liability</b>	<b>84,957.47</b>	

**Note No. 5 Provisions**

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Other provisions</b>						
Current tax provision		4,20,336.56	4,20,336.56			
		<b>4,20,336.56</b>	<b>4,20,336.56</b>			
<b>Total</b>		<b>4,20,336.56</b>	<b>4,20,336.56</b>			

**Note No. 6 Trade payables**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>(B) Others</b>		
Total	10,54,227.50	
	<b>10,54,227.50</b>	

**Trade Payables Ageing Schedule**

₹ in rupees

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	1054227.50				1054227.50					0.00
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

FOR HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Pohit Asawa*

HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

DIRECTOR

*P. Sneha*



HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED  
1-1-359, Plot No. 42 and 43, Mohan Nagar, Kothapet, Hyderabad,  
Rangareddy-500035  
CIN : U24110TG2022PTC163732

(F.Y. 2022-2023)

**Note No. 7 Other current liabilities**

Particulars	₹ in rupees	
	As at 31st March 2023	As at 31st March 2022
Others payables		
Expenses & Others Payable	20,63,729.00	
Advances received from Customers	57,16,354.59	
	77,80,083.59	
<b>Total</b>	<b>77,80,083.59</b>	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*P. Sneha*

DIRECTOR



Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets	Gross Block							Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (in Years)	Balance as at 1st April 2022	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
<b>A Tangible assets</b>													
Own Assets													
Plant and Machinery	15.00		53,08,997.00					53,08,997.00		5,38,400.31		47,70,596.69	
<b>Total (A)</b>			53,08,997.00					53,08,997.00		5,38,400.31		47,70,596.69	
<b>B Intangible assets</b>													
Trade Mark	20.00		10,49,310.00					10,49,310.00	34,790.23			10,14,519.77	
<b>Total (B)</b>			10,49,310.00					10,49,310.00	34,790.23			10,14,519.77	
<b>Current Year Total (A + B)</b>			63,58,307.00					63,58,307.00	5,73,190.54			57,85,116.46	
<b>Previous Year Total</b>													

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Robert Asawa*  
DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

DIRECTOR



**Note No. 13 Loans and advances**

₹ In rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
<b>Other loans and advances</b>				
GST		6,41,528.57		
Advances		19,80,356.38		
Advances to Employees		4,67,000.00		
<b>Total</b>		<b>30,88,884.95</b>		
		<b>30,88,884.95</b>		

**Note No. 9 Other non-current assets**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Other Assets</b>		
Preliminary & Preoperative Expenses	1,92,292.80	
<b>Total</b>	<b>1,92,292.80</b>	

**Note No. 10 Inventories**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>(Valued at cost or NRV unless otherwise stated)</b>		
Finished Goods	99,83,508.25	
Raw Material	33,11,275.75	
<b>Total</b>	<b>1,32,94,784.00</b>	

**Note No. 11 Trade receivables**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good		
Unsecured, Considered Good	94,76,902.39	
Doubtful		
Allowance for doubtful receivables		
<b>Total</b>	<b>94,76,902.39</b>	

**(Current Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	94,76,902.39					94,76,902.39
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

**(Previous Year)**

₹ in rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)						
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. Asawa  
DIRECTOR  
P. Sneha  
DIRECTOR



(v) Provision for doubtful receivables						
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**Note No. 12 Cash and cash equivalents**

Particulars	₹ in rupees	
	As at 31st March 2023	As at 31st March 2022
Balance with banks		
IDFC Bank		
<b>Total</b>	<b>1,87,976.30</b>	
Cash in hand		
Cash in hand		
<b>Total</b>	<b>3,31,742.55</b>	
<b>Total</b>	<b>3,31,742.55</b>	
	<b>5,19,718.85</b>	

**Note No. 14 Revenue from operations**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Sale of products		
	2,04,60,142.14	
<b>Net revenue from operations</b>	<b>2,04,60,142.14</b>	

**Note No. 15 Other income**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Other non-operating income		
Discount Received		
Packing Material Shipper	3,643.24	
	22,500.00	
<b>Total</b>	<b>26,143.24</b>	
	<b>26,143.24</b>	

**Note No. 16 Cost of material Consumed**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Inventory at the beginning		
Add:Purchase		
Purchases		
	1,98,96,109.47	
	<b>1,98,96,109.47</b>	
Less:-Inventory at the end		
Closing Stock of Raw Material		
	33,11,275.75	
<b>Total</b>	<b>33,11,275.75</b>	
	<b>1,65,84,833.72</b>	

**Details of material consumed**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Purchases		
Purchases		
	1,65,84,833.72	
<b>Total</b>	<b>1,65,84,833.72</b>	
	<b>1,65,84,833.72</b>	

**Details of inventory**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Purchases		
Closing Stock of Raw Material		
	33,11,275.75	
<b>Total</b>	<b>33,11,275.75</b>	
	<b>33,11,275.75</b>	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD. or HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

Rohit Asawa  
 DIRECTOR

P. Sneha



**Details of purchase**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Purchases		
Purchases	1,98,96,109.47	
<b>Total</b>	<b>1,98,96,109.47</b>	
	1,98,96,109.47	

**Note No. 17 Manufacturing Expenses**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Packing Material		
Punching & Pasting	11,86,964.03	
Soya Oil	1,65,899.00	
Courier & cargo	15,952.00	
Electricity Charges	38,705.00	
Factory Rent	3,96,567.00	
Rate Difference	7,50,000.00	
Discount	69,857.39	
Free replacement	1,891.68	
Factory Expenses	6,13,369.90	
<b>Total</b>	<b>68,700.00</b>	
	33,07,906.00	

**Note No. 18 Changes in inventories**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Inventory at the end of the year		
Traded Goods	99,83,508.25	
<b>(Increase)/decrease in inventories</b>	<b>99,83,508.25</b>	
Traded Goods	(99,83,508.25)	
	(99,83,508.25)	

**Note No. 19 Employee benefit expenses**

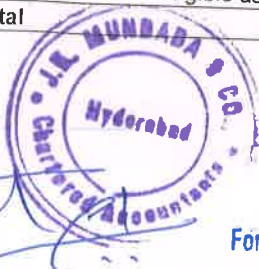
Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Salaries and Wages		
Salary and wages	48,94,094.00	
Directors Remuneration	6,65,000.00	
<b>Total</b>	<b>55,59,094.00</b>	
	55,59,094.00	

**Note No. 20 Finance costs**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Interest		
Interest on Unsecured Loans	2,39,671.00	
<b>Total</b>	<b>2,39,671.00</b>	
	2,39,671.00	

**Note No. 21 Depreciation and amortization expenses**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Depreciation on tangible assets	5,38,400.31	
Amortisation on intangible assets	34,790.23	
<b>Total</b>	<b>5,73,190.54</b>	
	5,73,190.54	



For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Robit Asawa*

DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

DIRECTOR

**Note No. 22 Other expenses**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Business promotion		
Company Secretary expenses	4,37,225.00	
Civil Repairs	20,000.00	
Consultancy Charges	25,000.00	
Discount	25,000.00	
Food Expenses	4,085.08	
Freight Charges	9,519.00	
Rates and taxes	81,052.00	
Lodging & Boarding	1,500.00	
Marketing Expenses	20,586.00	
General Expenses	8,65,096.00	
Office Maintaince	1,03,200.00	
Printing and stationery	21,730.00	
Repairs & maintainance	1,950.00	
Rounding off	1,42,610.00	
Travelling Expenses	437.73	
Water Charges	28,400.00	
Website & networking	11,200.00	
Preliminary expenses written off	15,000.00	
Audit fees	48,073.20	
Drug License Fees	30,000.00	
FSSAI License Fees	10,000.00	
Documentation Charges	40,000.00	
MSME Registration Charges	2,50,750.00	
<b>Total</b>	<b>5,000.00</b>	
	<b>21,97,414.01</b>	

**Note No. 23 Current tax**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Current tax pertaining to current year		
<b>Total</b>	<b>4,20,336.56</b>	
	<b>4,20,336.56</b>	

**Note No. 24 Deferred tax**

Particulars	₹ in rupees	
	31st March 2023	31st March 2022
Deferred Tax		
<b>Total</b>	<b>84,957.47</b>	
	<b>84,957.47</b>	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
 DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*P. Sneha*

DIRECTOR



HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED  
1-1-359, Plot No. 42 and 43, Mohan Nagar, Kothapet, Hyderabad,  
Rangareddy-500035  
CIN : U24110TG2022PTC163732

(F.Y. 2022-2023)

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

Name of Asset Group of asset	Plant and Machinery Plant and Machinery	Useful Life (In Years)		Shift Type		15.00		20.00		Single		
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1		2	3	4	5	6	7	8	9	10	11	12
Plant and machinery	01/09/2022	50,00,000.00	2,50,000.00				5475.00	0.00	5475.00	212.00	18.10	5,25,643.84
Capitalisation of Pre-Op exp	01/09/2022	85,497.00	4,274.85				5475.00	0.00	5475.00	212.00	18.10	8,988.20
Plant and machinery	26/02/2023	2,23,500.00	11,175.00				5475.00	0.00	5475.00	34.00	18.10	3,768.27
<b>Total</b>		<b>53,08,997.00</b>	<b>2,65,449.85</b>									<b>5,38,400.31</b>

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

Name of Asset Group of asset	Trade Mark Other intangible assets	Useful Life (In Years)		Shift Type		20.00		Single		20.00		Single	
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	
1		2	3	4	5	6	7	8	9	10	11	12	
Trade mark	04/01/2023	10,49,310.00	52,465.50				7300.00	0.00	7300.00	87.00	13.91	34,790.23	
<b>Total</b>		<b>10,49,310.00</b>	<b>52,465.50</b>									<b>34,790.23</b>	

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


For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*P. Sneha*

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD. DIRECTOR

DIRECTOR

Note No. 13(a) Loans and advances : Other loans and advances: GST

Particulars	As at 31st March 2023	
	Long-term	Short-term
GST		6,41,528.57
Total		6,41,528.57

Note No. 13(b) Loans and advances : Other loans and advances:  
 Advances

Particulars	As at 31st March 2023	
	Long-term	Short-term
Advances		19,80,356.38
Total		19,80,356.38

Note No. 13(c) Loans and advances : Other loans and advances:  
 Advances to Employees

Particulars	As at 31st March 2023	
	Long-term	Short-term
Employee Advances		4,67,000.00
Total		4,67,000.00

Note No. 9(a) Other non-current assets:Other Assets:Preliminary &  
 Preoperative Expenses

Particulars	31st March 2023	As at 31st March 2022
	Preliminary & Preoperative Expenses	1,92,292.80
Total	1,92,292.80	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



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## 25. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS:

### Note No. 1 & 2 of Financial Statements:

#### NOTE (1): GENERAL CORPORATE INFORMATION

The Company was incorporated on 16-06-2022 vide CIN U24110TG2022PTC163732 to carry on manufacture and marketing of nutraceuticals & ayurvedic products.

The registered place of business is situated at Plot No. 43 & 42, RBI Colony, Mohan Nagar, Hyderabad – 500035, Telangana, India.

#### NOTE (2): BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to comply with the Accounting Standards notified by Companies (Accounts) Rules, 2014 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on and accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. The financial statements are presented in the general format specified in revised Schedule III to the Companies Act, 2013.

#### 2.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### a) Use of Estimates

The preparation of Financial Statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Example of such estimates include provision for doubtful debts, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provisions for impairment.

##### b) Current / Non-Current Classification:

All assets and liabilities have been classified as current / noncurrent as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act 2013.

##### c) Property, Plant and Equipment

All items of property, plant and equipment are stated at cost less accumulated depreciation and impairment if any. Freehold land is stated at cost and not depreciated. The Cost of an item of Property, Plant and Equipment comprises:

- Its purchase price net of recoverable taxes wherever applicable and any attributable expenditure (directly or indirectly) for bringing the asset to its working condition for its intended use.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

Rohit Asawa

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD. DIRECTOR

P. Sneha

DIRECTOR



- b) Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably.
- c) Initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, if any, the obligation for which an entity incurs either where the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

**d) Depreciation**

Depreciation on property, plant and equipment has been provided on the written down value (WDV) method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of asset, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset the estimated usage of the asset, the operating conditions of the asset, past history of replacement and maintenance support, etc.

Depreciation is calculated on pro-rata basis from the date of installation till the date the asset sold or discarded. Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not put to use before such date are disclosed under Capital work-in-progress. The depreciation method, useful lives and residual value are reviewed periodically and at the end of each reporting period.

**e) Impairment**

Property, plant and equipment and intangible assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value in use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets.

If such assets are considered to be impaired, the impairment to be recognized in the statement of profit and loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognized for the asset in prior years.

**f) Method of Accounting**

The Company is following mercantile system of accounting except retirement benefits, which are being accounted, on cash basis.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Robit Asawa*  
DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*



*[Handwritten signature]*

**g) Revenue Recognition**

Revenue is recognized on the physical dispatch of goods to parties duly supported by Invoices.

**h) Inventories:**

Raw materials, work in progress, finished goods, packing materials, stores and spares, consumables and stock in trade are carried at the lower of Cost and net realizable value as certified by the management.

**i) Cash and Cash Equivalents**

Cash and cash equivalent for the purpose of statement of cash flows include bank balances, where the original maturity is three months or less. Other short term highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

**j) Foreign Currency Transactions**

Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign currency transactions settled during the year are recognized in statement of profit and loss.

**k) Taxation**

Income tax liability is ascertained on the basis of assessable profits computed in accordance with the provisions of Income-tax Act, 1961.

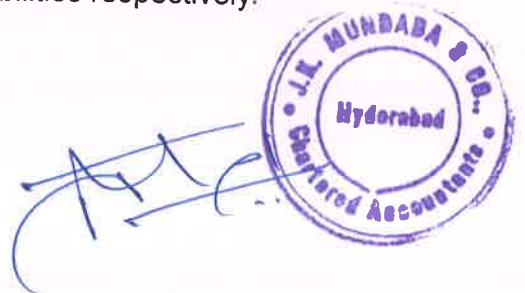
Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of being reversal in one or more subsequent periods.

Minimum Alternative Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. The Company reviews the same at each Balance Sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal Income Tax during the specified period.

**l) Current and Non-Current Classification**

The company has ascertained its operating cycle as twelve months for the purpose of current / non-current classification of assets and liabilities. This is based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents. Current Assets and current liabilities includes current portion of non-current financial assets and non-current financial liabilities respectively.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*Rohit Asawa*  
DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*  
DIRECTOR



**m) Provisions and Contingent Liabilities**

**Provisions:** Provisions are recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there are liable estimate of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

**Contingent Liabilities:** Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable.

**2.2 NOTES TO ACCOUNTS**

1. In the opinion of management current assets, loans & advances and other assets have the value at which they are stated in the Balance Sheet and are realizable in the ordinary course of Business and are subject to confirmation and reconciliation.
2. Disclosure as required by Accounting Standard AS-18 "Related Parties Disclosure" issued by the Institute of Chartered Accountants of India are as follows :

Transactions carried out with related parties referred as follows:



Name of the Party	Relation	Nature of transaction	Amount (in Rs.)
Umesh Chand Asawa	Relative of Director	Interest Paid	2,39,671

3. Disclosure of Unsecured Loans received from Directors and Relatives of Directors Pursuant to Rule 16A of Companies (Acceptance of Deposits) Rules 2014 is as follows

S No.	Name of Lender	Nature of Relation	Closing Balance as on 31.03.2023 (Amount in Rs.)
1.	Umesh Chand Asawa	Relative of Director	1,32,15,704

4. Managerial remuneration

Particulars	2022-23	2021-22
Rohit Asawa	6,65,000	-

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
  
 DIRECTOR  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
  
 P. Sneha

DIRECTOR



## 5. Auditors remuneration

Particulars	2022-23	2021-22
Audit fee	30,000	-
Total	30,000	-

## 6. Financial Ratios

The following are analytical ratios for the year ended March 31, 2023 and March 31, 2022:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	2.85	0.00	0.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.35	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.15	0.00	0.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	1.54	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.16	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	1.19	0.00	0.00	
(i) Net profit ratio	Net Profit	Net Sales	0.07	0.00	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.10	0.00	0.00	

7. Foreign Exchange loss: Rs.NIL.(Previous year Loss Rs. NIL)
8. Contingencies and Provisions: NIL
9. Claims against the company not acknowledged as debt: NIL

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*Rohit Asawa*  
 DIRECTOR  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*  
 DIRECTOR



DIRECTOR

10. The Following are the details of inventory balances as required under the additional Information pursuant to the provisions of the Companies Act, 2013.

Particulars	2022-23	2021-22
<b>Manufacturing</b>		
Opening Stock- Raw material, Finished goods & Packing material	NIL	NA
Closing Stock-Raw material, Finished goods & Packing material(PAP)	1,32,94,784.00	NA

**11. Transactions with struck off companies**

The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

**12. Benami property**

The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

**13. Registration of charges or satisfaction with Registrar of Companies**

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

**14. Details of crypto currency or virtual currency**

The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

**15. Compliance with number of layers of companies**


The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).

**16. Revaluation of Property, Plant and Equipment**

The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible asset during the financial year.

**17. Undisclosed income**

There was no previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
 P. Sneha  
 DIRECTOR  
 DIRECTOR



**18. Compliance with approved Scheme of Arrangements:**

Company does not have any active approved Scheme of Arrangements by the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 which is pending for implementation.

**19. Corporate social responsibility**

As your company doesn't have net worth exceeding rupees five hundred crore or turnover exceeding rupees one thousand crore or net profit exceeding five crore, doesn't fall under the criteria to comply with provisions of Corporate Social Responsibility u/s 135, hence the disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 are not required to be made.

**20. Title deeds of immovable property**

The Company does not own any immovable property.

**21. Capital Work in progress and Intangible assets under development:**

Company don't have any Capital Work in Progress and don't have any intangible assets under development.

**22. Working capital borrowings:**

The company does not have any working capital borrowings.

**23. Willful Defaulter and end use of funds:**

The company is not declared as wilful defaulter by any bank or financial institution or other lender.

Further company has used the borrowings from the bank or financial institutions for the purpose for which it was taken at the Balance sheet date.

**24. Utilization of borrowed funds and share premium**

The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) 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
- (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

Rohit Asawa

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. Sneha

DIRECTOR



25. Additional information required under Schedule III to companies act 2013 (as certified by the managing Director and relied upon by the auditors) to the extent applicable as follows:

a. Income in foreign Currency: NIL

b. Expenditure in foreign Currency

Particulars	2022-23	2021-22
Import of Raw Materials	---	---
Travelling Expenses	---	---
Total	---	---

26. Disclosure on Loans / Advances to Directors / KMP / Related Parties:

Loans & Advances to Related Parties are as follows:

S No.	Name of Party	Nature of Relation	Closing Balance as on 31.03.2023 (Amount in Rs.)
1.	Krishna Kiran	Relative of Director	8,55,000

27. All the amounts in the financial statements are presented in Rupees.

As per our report of even date attached

For J K MUNDADA & CO.,

CHARTERED ACCOUNTANTS

(FRN No.006008S)



(JUGAL KISHORE MUNDADA)

PROPRIETOR

M.No.201717

FOR & ON BEHALF OF BOARD OF DIRECTORS



(ROHIT ASAWA)

Director

DIN-06379120



(SNEHA PENMATSA)

Director

DIN-09640859

Place: Hyderabad

Date : 26.08.2023



**FORM NO. 3CA**  
[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of  
**M / s. HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED**  
1-1-359, Plot No. 42 And 43, Mohan Nagar, Kothapet, RBI Colony, Hyderabad, Rangareddy  
PAN **AAGCH3529N**

was conducted by me J K Mundada & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 26-Aug-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023  
(b) the audited Balance Sheet as at 31-Mar-2023; and  
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Clause 44 of Form 3CD The Expenditure related to entities registered under the GST is reported to the extent available with the assessee. The remaining expenditure is reported under Expenditure related to Unregistered Entities as the breakup of expenditure between Composition Dealers and Unregistered Entities is not maintained by the assessee in its books of accounts. The total expenditure reported does not include the expenditure which are not supply as per GST Act.

For J K Mundada & Co.,  
Chartered Accountant  
(Firm Regn No.: 0006008S)



(Jugal Kishore Mundada)  
Proprietor  
Membership No: 201717

Place : Hyderabad  
Date : 26/08/2023  
UDIN :

23201717BGP EHF1985

# FORM NO. 3CD

[See rule 6G(2)]

## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

### Part A

01	Name of the assessee	HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED			
02	Address	1-1-359, Plot No. 42 And 43, Mohan Nagar, Kothapet, RBI Colony, Hyderabad, Rangareddy			
03	Permanent Account Number (PAN)	AAGCH3529N			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	TELANGANA		36AAGCH3529N1Z7	
05	Status	Company			
06	Previous year	from 01-Apr-2022 to 31-Mar-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

### Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector	Code			
		MANUFACTURING	Other manufacturing n.e.c.	04097			
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, Sales Register, Purchases Register				
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)	1-1-359, Plot No. 42 and 43, Mohan Nagar, Hyderabad, Kothapet, RBI Colony, TELANGANA, 500035, INDIA	Cash Book, Bank Book, Journal, Sales Register, Purchases Register (Computerized)			

  
 P. Sneha  
 DIRECTOR

DIRECTOR



	c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Sales Register, Purchases Register			
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No			
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year	Mercantile system			
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No			
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS	Disclosure			
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
	ICDS III - Construction Contracts	NA			
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDS VII - Governments Grants	NA			
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods :- Cost or NRV Whichever is lower			
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;	Nil			
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
	Description	Amount	Remarks if any:		

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

Rohit Asawa  
DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. Sneha

DIRECTOR



c)	escalation claims accepted during the previous year;		Nil										
	Description	Amount	Remarks if any:										
d)	any other item of income;		Nil										
	Description	Amount	Remarks if any:										
e)	capital receipt, if any.		Nil										
	Description	Amount	Remarks if any:										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							No					
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-							As Per Annexure "A"					
	a)	Description of asset/block of assets.											
	b)	Rate of depreciation.											
	c)	Actual cost or written down value, as the case may be.											
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
	cc)	Adjusted written down value											
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
		ii) change in rate of exchange of currency, and											
		iii) Subsidy or grant or reimbursement, by whatever name called.											
	e)	Depreciation allowable.											
	f)	Written down value at the end of the year.											
19	Amounts admissible under sections												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]							Nil				
		Description	Amount	Remarks if any:									
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):							Nil				
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid							

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
DIRECTOR

P. Sracha

DIRECTOR



21 a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
1	expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)															
A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii as payment to resident referred to in sub-clause (ia)															
A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*P. Sneha*

*[Signature]*  
DIRECTOR  
J.L. MUNDABA  
Chartered Accountants  
Hyderabad

B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													Nil			
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted:													Nil			
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													Nil			
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

vi Royalty, license fee, service fee etc. under sub-clause (iib)

vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)													Nil			
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			

viii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for perquisites under sub-clause (v)

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;													NA		
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks									

d) Disallowance/deemed income under section 40A(3):

A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:													Yes		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:									

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Robit Asawa*  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



B		On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);				Yes	
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e) provision for payment of gratuity not allowable under section 40A(7);		Nil					
f) any sum paid by the assessee as an employer not allowable under section 40A(9);		Nil					
g) particulars of any liability of a contingent nature;		Nil					
Nature of Liability		Amount	Remarks if any:				
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;		Nil					
Particulars		Amount	Remarks if any:				
i) amount inadmissible under the proviso to section 36(1)(iii).		Nil					
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil		
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Umesh Chand Asawa	Related to Director		239671	Interest		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil		
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
	a)	paid during the previous year;				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
	b)	not paid during the previous year;				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
	B	was incurred in the previous year and was					
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					
		Nature of Liability	Amount	Remarks if any:		Section	
		GST on Reverse Charge paid on 11.05.2023	781			Sec 43B(a) -tax , duty,cess,fee etc	
	b)	not paid on or before the aforesaid date.				Nil	
		Nature of Liability	Amount	Remarks if any:		Section	
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				No	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*

DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. S. NETA



27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No					
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										NA					
		Type	Particulars			Amount			Prior period to which it relates (Year in yyyy-yy format)		Remarks if any:						
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.										No						
	Name of the person from which shares received		PAN of the person		Aadhaar no		Name of the company whose shares are received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:			
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										No						
	Name of the person from whom consideration received for issue of shares			PAN of the person		Aadhaar no		No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:						
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA					
	Nature of Income					Amount					Remarks if any:						
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA					
	Nature of Income					Amount					Remarks if any:						
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
 DIRECTOR  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					NA		
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:	
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA		
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)					No		
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Umesh Chand Asawa	Hyderabad		13000000	No	13215704	Cheque	Account payee cheque

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
 DIRECTOR  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		Nil					
Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account		Nil					
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		Nil					
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		Date of receipt	
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		Nil					
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year		Nil					
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		Date of payment	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*

DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					Nil		
Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil		
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
 DIRECTOR  
 For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks	
								Amount	Order U/S and date		
	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.					No				
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					No				

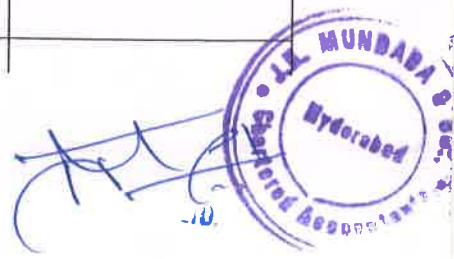
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
		Section	Amount		Remarks if any:					

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		HYDH07839G	194-IB	Payment on Rent of Property	750000	750000	750000	75000	0	0	0
		HYDH07839G	194A	Interest other than Interest on securities	239671	239671	23967	23967	0	0	0

	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
		HYDH07839G	26Q	31-May-2023	04-Jun-2023	Yes					

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

Rohit Asawa  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. Sneha



DIRECTOR

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				NA					
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	<b>The party deals in numerous varieties of toys, Hence quantitative details are not possible.</b>									
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A Raw Materials :									
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
	<b>The party deals in numerous varieties of toys, Hence quantitative details are not possible.</b>									
	B Finished products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	<b>The party deals in numerous varieties of toys, Hence quantitative details are not possible.</b>									
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
<b>The party deals in numerous varieties of toys, Hence quantitative details are not possible.</b>										
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				NA					
	Amount Received(in Rs)	Date of receipt		Remarks if any:						
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No					
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No					

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		20460142			0	
	Gross profit/turnover	10550911	20460142	51.57	0	0	0
	Net profit/turnover	1502390	20460142	7.34	0	0	0
	Stock-in-trade/turnover	9983508	20460142	48.79	0	0	0
	Material consumed/finished goods produced	0	0	0	0	0	0

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
DIRECTOR  
For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
*P. Sneha*

DIRECTOR



41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					Yes		
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST		
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities			
	30458458			29506297	29506297	952160		

For J K Mundada & Co.,  
Chartered Accountant  
(Firm Regn No.: 0006008S)



(Jugal Kishore Mundada)  
Proprietor  
Membership No: 201717

Place :Hyderabad

Date : 26/08/2023

UDIN : 23201717BGP9EHFR85

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*Rohit Asawa*  
DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.  
P. Sneha

DECEMBER

**HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED**  
**Annexure "A"**

**Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.**

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written value under section 115BAC/1	Adjustment made to the written value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
PLANT AND MACHINERY	15%	0	0	0	0	53,08,997	0	0	0	0	7,79,588	45,29,409	0
Trade Marks	25%	0	0	0	0	10,49,310	0	0	0	0	1,31,164	9,18,146	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,58,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,10,752</b>	<b>54,47,555</b>	<b>0</b>

**Addition/Deduction in Fixed Assets During the Financial Year**

**Block 15% PLANT AND MACHINERY**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT AND MACHINERY	50,00,000	0	50,00,000	16/06/2022	01/09/2022
2	PLANT AND MACHINERY	85,497	0	85,497	01/09/2022	01/09/2022
3	PLANT AND MACHINERY	0	2,23,500	2,23,500	26/02/2023	26/02/2023
	<b>Total</b>	<b>50,85,497</b>	<b>2,23,500</b>	<b>53,08,997</b>		

**Block 25% Trade Marks**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Trade Marks	0	10,49,310	10,49,310	04/01/2023	04/01/2023
	<b>Total</b>	<b>0</b>	<b>10,49,310</b>	<b>10,49,310</b>		



*[Handwritten Signature]*

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*[Handwritten Signature]*  
DIRECTOR

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

*[Handwritten Signature]*  
P. Sneha



**INDEPENDENT AUDITOR'S REPORT**

**To the  
Members of  
HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED**

**Opinion**

1. We have audited the financial statements of **HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at **31<sup>st</sup> March 2023**, statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. 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 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 its loss for the year ended on that date.

**Basis for Opinion**

3. 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 there under, 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**

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

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



### **Information other than the financial statements and auditors' report thereon**

5. 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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.
6. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
7. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
8. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

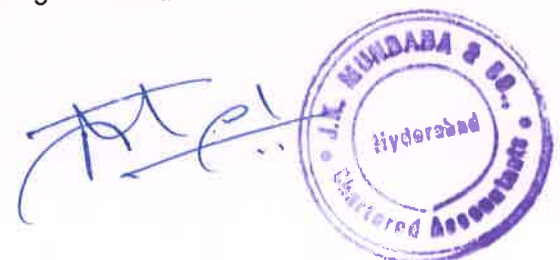
### **Management's responsibility for the financial statements**

9. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
10. 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.
11. The board of directors are also responsible for overseeing the Company's financial reporting process.



## Auditor's Responsibilities for the Audit of the Financial Statements

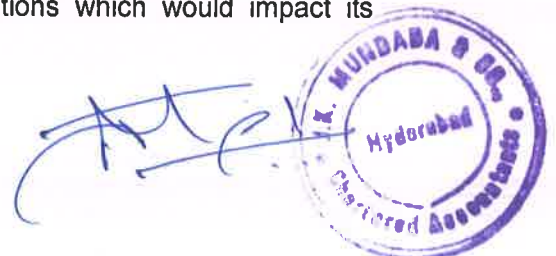
12. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.
13. 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.
14. 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.



15. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

16. The provisions of Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the company as the company is a small company as per the Companies (Specification of definition details) Amendment Rules, 2022 notified on 15.09.2022.
17. 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 and the Statement of Profit and Loss 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 31<sup>st</sup> March, 2023 taken on record by the Board of Directors, none of the directors are disqualified as on 31<sup>st</sup> March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
  - (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 its knowledge and belief, other than as disclosed in the Note to the Standalone Financial Statements, 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, 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
- (c) Based on the audit procedures performed 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 subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

18. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Place: Hyderabad  
Date: 26.08.2023

For J K MUNDADA & CO  
Chartered Accountants  
Firm Reg No. 006008S

  
CA. Jugal Kishore Mundada  
Proprietor  
M.No.201717



UDIN: 232017178GPEHE4238