

Acknowledgement Number:502564941250924

Date of filing : 25-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT
 [Where the data of the Return of Income in Form ITR-1(SAHAJ), 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
2024-25

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	502564941250924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	68,78,380
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	17,31,151
	Interest and Fee Payable	6	94,460
	Total tax, Interest and Fee payable	7	18,25,611
	Taxes Paid	8	18,25,610
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TF	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 electronically transmitted on 25-Sep-2024 23:58:04 from IP address 183.83.234.37
 and verified by Rohit Asawa having PAN AKXPA6243L on 25-Sep-2024 using
 paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____

System Generated

Barcode/QR Code



AAGCH3529N06502564941250924573ad58d7709959e12e77ec0085b7e697d6c8a2f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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	2024-2025
Ward	WARD 8(1), HYDERABAD	Year Ended	31.3.2024
FAN	AAGCH3529N	Incorporation Date	16/06/2022
Residential Status	Resident		
Nature of Business	MANUFACTURING-Other manufacturing n.e.c.(04097), Trade Name:HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED		
A.O. Code	APR-W-58-1		
Filing Status	Original		
Last Year Return Filed On	10/09/2023	Acknowledgement No.:	243194581100923
Last Year Return Filed u/s	115BAA		
Bank Name	IDFC First Bank Ltd, Tolichowki Branch, A/C NO:10097390649 , Type: Current ,IFSC: IDFB0080219, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9949920930		

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

Income from Business or Profession (Chapter IV D) 68,78,375

Profit as per Profit and Loss a/c	70,21,555
<u>Add:</u>	
Depreciation Debited in P&L A/c	16,04,329
Disallowable under section 36 (Transfer from other information)	3,061
Interest on Income Tax	44,553
GST Late Fees	1,150
Interest on TDS	1,820
Total	86,76,468
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>17,98,093</u>
	<u>17,98,093</u>
	<u>68,78,375</u>

Gross Total Income 68,78,375

Total Income 68,78,375
 Round off u/s 288 A 68,78,380
 MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)	15,13,244
Surcharge @10%	<u>1,51,324</u>
	16,64,568
Health & Education Cess (HEC) @ 4.00%	<u>66,583</u>
	17,31,151
T.D.S./T.C.S	<u>70,800</u>
	16,60,351
Advance Tax	9,00,000

Rohit Asawa

Interest u/s 234 A/B/C	7,60,351
	<u>94,460</u>
	8,54,811
Round off u/s 288B	8,54,810
Deposit u/s 140A	<u>8,54,810</u>
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (6 Month)	45,618	T.C.S.	70,800
u/s 234C	48,842		

(7,470+7,413+22,356+11,603)

Interest calculated upto September,2024, Due Date for filing of Return October 31, 2024

Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB	6878375
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	<u>0</u>
Gross Total Income as per Section 115BAA/115BAB	6878375
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	
NA	<u>0</u>
3. Gross Total Income (1-2)	6878375
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	6878375

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:15 Sep 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510002	15/09/2023	14652	HDFC BANK LTD. NARIMAN POINT	500000
2	0510002	30/03/2024	14588	HDFC BANK LTD. NARIMAN POINT	400000
3					854810
Total					1754810

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	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%	4529409	994195	283810	5807414	0	0	5807414	849827	4957587
Trade Marks	25%	918146	18619	0	936765	0	0	936765	234191	702574
Computer	40%	0	0	39566	39566	0	0	39566	7913	31653
Airconditioner	10%	0	35391	0	35391	0	0	35391	3539	31852
Mobile	10%	0	192110	81467	273577	0	0	273577	23284	250293
Furniture	10%	0	0	141750	141750	0	0	141750	7088	134662
CCTV Camera	10%	0	0	137795	137795	0	0	137795	6890	130905

Robert Asawa

NAME OF ASSESSEE : HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED A.Y. 2024-2025 PAN : AAGCH3529N Code :2094

Vehicles	15%	0	0	8871486	8871486	0	0	8871486	665361	8206125
Total		5447555	1240315	9555874	16243744	0	0	16243744	1798093	14445651

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)	1660351	15.00	249053	0	249000	3	7470
2.	Second (Up to Sep)	1660351	45.00	747158	500000	247100	3	7413
3.	Third (Up to Dec)	1660351	75.00	1245263	500000	745200	3	22356
4.	Fourth (Up to March)	1660351	100.00	1660351	500000	1160300	1	11603
	Total							48842

Interest Calculation u/s 234B

Interest u/s 234C : 48842

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2024	760351	7603	0	0	0	56445	0
2	May-2024	760351	7603	0	0	0	64048	0
3	June-2024	760351	7603	0	0	0	71651	0
4	July-2024	760351	7603	0	0	0	79254	0
5	August-2024	760351	7603	0	0	0	86857	0
6	September-2024	760351	7603	0	0	0	94460	0
	Total		45618	0				

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	IDFC First Bank Ltd	Tollchowki Branch	10097390649	IDFB0080219	Current(Primary)	Yes	Yes

Details of T.C.S.(26 AS Import Date:15 Sep 2024)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	MERCEDES BENZ INDIA PRIVATE LIMITED	PNED03139D	70800	70800
	TOTAL			70800

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	121319605		
2	GST turnover	144301514		
3	Purchase of vehicle	7080000		
	Business receipts		Trading Account->Sales/ Gross receipts of business	144256220
			Profit and Loss Account->Other Income	34111
				144290331
				144290331

Rohit Asawa

Signature
(Rohit Asawa)
For HIMALAYA NUTRAVEDICS INDIA
PRIVATE LIMITED

NAME OF ASSESSEE : HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED A.Y. 2024-2025 PAN :
AAGCH3529N Code :2094

Date-19.09.2024

CompuTax : 2094 [HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED]
M/s.J.K.Mundada & Co., Chartered Accountants, 9849011717, 24613835.

X
Robt Asawa

FORM NO. 3CA
[See rule 4G(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 05-Sep-2024 along with a copy each of -

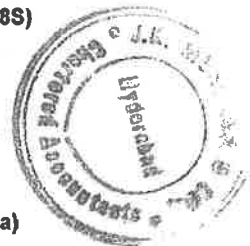
- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-Mar-2024
(b) the audited Balance Sheet as at 31-Mar-2024; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars 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
		Nil

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



(Jugal Kishore Mundada)
Proprietor
Membership No: 201717



Place : Hyderabad
Date : 05/09/2024
UDIN : 24201717BKAEQ9387

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 1-APR-2023 to 31-Mar-2024				
07	Assessment year	2024-25				
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				
		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/115BAE ?	Yes (section : 115BAA)				

Part B

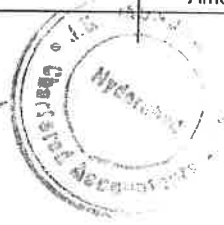
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of 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				
		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)		
		List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Sales Register, Purchases Register				



Robi Asawa

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.		
	ICDS VI - Changes in Foreign Exchange Rates		NA		
	ICDS VIII - Securities		NA		
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:	
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount		Remarks if any:	

[Handwritten signature]



Robt Asawa

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		Others		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):												
Name of Fund		Amount		Actual Date		Due Date		The actual amount paid		Delay days		Disallowable amount
EMPLOYEES STATE INSURANCE		1473		16/08/2023		15/08/2023		1473		1		1473
EMPLOYEES STATE INSURANCE		1536		14/09/2023		15/09/2023		1536				
EMPLOYEES STATE INSURANCE		1529		12/10/2023		15/10/2023		1529				
EMPLOYEES STATE INSURANCE		1628		15/11/2023		15/11/2023		1628				



Rohit Bawa

EMPLOYEES STATE INSURANCE	1642	11/12/2023	15/12/2023	1642		
EMPLOYEES STATE INSURANCE	1588	16/01/2024	15/01/2024	1588	1	1588
EMPLOYEES STATE INSURANCE	1558	12/02/2024	15/02/2024	1558		
EMPLOYEES STATE INSURANCE	1532	15/03/2024	15/03/2024	1532		
EMPLOYEES STATE INSURANCE	1437	11/04/2024	15/04/2024	1437		
PROVIDENT FUND	134119	14/08/2023	15/08/2023	134119		
PROVIDENT FUND	138114	14/09/2023	15/09/2023	138114		
PROVIDENT FUND	143588	12/10/2023	15/10/2023	143588		
PROVIDENT FUND	140475	14/11/2023	15/11/2023	140475		
PROVIDENT FUND	143176	13/12/2023	15/12/2023	143176		
PROVIDENT FUND	124247	13/01/2024	15/01/2024	124247		
PROVIDENT FUND	119417	12/02/2024	15/02/2024	119417		
PROVIDENT FUND	124208	13/03/2024	15/03/2024	124208		
PROVIDENT FUND	125165	11/04/2024	15/04/2024	125165		

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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	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 to compound an offence under any law for the time being in force, in India or outside India	Nil
	Particulars	Amount in Rs.
		Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	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

[Handwritten Signature]

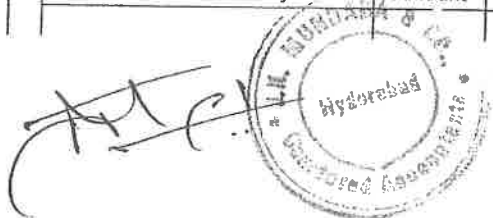
[Circular Stamp]

[Handwritten Signature: Rohit Asawa]

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	Locality or 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	Locality or 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	Locality or Area	Post Office	State	Remarks if any:		
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	Pincode	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	Pincode	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	Pincode	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	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii 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:
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	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006						Nil
	(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961						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		1321500	Interest		
	Rohit Asawa	Director		1218000	Salary		
	Sneha Penmatsa	Director		1218000	Salary		
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



Rohit Asawa

	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
		PF	260757	paid on 11.04.2024 Sec 43B(b) -provident /superannuation/gratuity/other fund
		ESI	7636	paid on 11.04.2024 Sec 43B(b) -provident /superannuation/gratuity/other fund
		Professional Tax Payable	14050	Paid on 11.04.2024 Sec 43B(a) -tax , duty,cess,fee etc
		GST	577110	Paid on 10.05.2024 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	
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:



X Rohit Asawa

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
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.						
	Raghuveer Enterprises	Hyderabad			1600000		Yes	1600000	Cheque		Account payee cheque						




Umesh Chand Asawa	Hyderabad		2509493	No	16809922	Cheque	Account payee cheque
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			
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			
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:							
Name of the payee	Address 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	
Umesh Chand Asawa	Hyderabad		1414547	16809922	Cheque	Account payee cheque	
Raghuveer Enterprises	Hyderabad		1600000	1600000	Cheque	Account payee cheque	





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

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/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	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 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 (8) and (8)
1	2	3	4	5	6	7	8	9	10
HYDH07839G	194A	Interest other than Interest on securities	1371866	1371866	1371866	137187			
HYDH07839G	194H	Commission or brokerage	199980	199980	199980	18180			
HYDH07839G	194-I	Rent	1250000	1250000	1250000	125000			
HYDH07839G	194J	Fees for professional or technical services	680000	680000	680000	68000			

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	Remarks if any:
HYDH07839G	26Q	30-Sep-2023	20-Sep-2023	Yes		Q1
HYDH07839G	26Q	31-Oct-2023	17-Oct-2023	Yes		Q2
HYDH07839G	26Q	31-Jan-2024	13-Jan-2024	Yes		Q3
HYDH07839G	26Q	31-May-2024	08-May-2024	Yes		Q4
HYDH07839G	24Q	31-Jul-2023	20-Sep-2023	Yes		Q1
HYDH07839G	24Q	31-Oct-2024	17-Oct-2023	Yes		Q2
HYDH07839G	24Q	31-Jan-2024	13-Jan-2024	Yes		Q3
HYDH07839G	24Q	31-May-2024	08-May-2024	Yes		Q4
HYDH07839G	27EQ	30-Sep-2023	20-Sep-2023	Yes		Q1
HYDH07839G	27EQ	31-Oct-2023	17-Oct-2023	Yes		Q2
HYDH07839G	27EQ	31-Jan-2024	13-Jan-2024	Yes		Q3
HYDH07839G	27EQ	31-May-2024	08-May-2024	Yes		Q4

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
-----------	------	---------------	------------------------------------	--------------------------------	---------------	---------------------------

The party deals in numerous varieties of toys, Hence quantitative details are not possible.

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.

The party deals in numerous varieties of toys, Hence quantitative details are not possible.

B Finished products :

[Handwritten signature]


[Handwritten signature]
 Rohit Asana

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.
The party deals in numerous varieties of toys, Hence quantitative details are not possible.							
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.
The party deals in numerous varieties of toys, Hence quantitative details are not possible.							
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		144256220			20460142	
Gross profit/turnover	49687162	144256220	34.44	10550911	20460142	51.57
Net profit/turnover	5241640	144256220	3.63	1592390	20460142	7.34
Stock-in-trade/turnover	15738263	144256220	10.91	9983508	20460142	48.79
Material consumed/finished goods produced	0	0	0	0	0	0

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/transactions 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			



X Rohit Asawa

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	
155682882	32067071	0	121319056	153386127	2296746

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




(Jugal Kishore Mundada)
Proprietor
Membership No: 201717

Place :Hyderabad
Date : 05/09/2024

UDIN : 24201717BKAE009387

X Rohit Asawa

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 down value under section 115BAD (for assessment year 2021-2022 only)	Adjustment made to written down 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 claimed and 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. D added in depreciable allowable
PLANT AND MACHINERY	15%	45,29,409	0	0	45,29,409	12,78,005	0	0	0	0	8,49,827	49,57,587	
Trade Marks	25%	9,18,146	0	0	9,18,146	18,619	0	0	0	0	2,34,191	7,02,574	
Computer	40%	0	0	0	0	39,566	0	0	0	0	7,913	31,653	
Airconditioner	10%	0	0	0	0	35,391	0	0	0	0	3,539	31,852	
Mobile	10%	0	0	0	0	2,73,577	0	0	0	0	23,284	2,50,293	
Furniture	10%	0	0	0	0	1,41,750	0	0	0	0	7,088	1,34,662	
CCTV Camera	10%	0	0	0	0	1,37,795	0	0	0	0	6,890	1,30,905	
Vehicles	15%	0	0	0	0	88,71,486	0	0	0	0	6,05,361	82,06,125	
Total		54,47,555	0	0	54,47,555	1,07,96,189	0	0	0	0	17,98,093	1,44,45,651	

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	1,850	0	1,850	01/04/2023	01/04/2023
2	PLANT AND MACHINERY	50,000	0	50,000	06/04/2023	06/04/2023
3	PLANT AND MACHINERY	2,520	0	2,520	13/04/2023	13/04/2023
4	PLANT AND MACHINERY	9,000	0	9,000	05/05/2023	05/05/2023
5	PLANT AND MACHINERY	55,000	0	55,000	07/06/2023	07/06/2023
6	PLANT AND MACHINERY	1,27,035	0	1,27,035	26/06/2023	26/06/2023
7	PLANT AND MACHINERY	84,440	0	84,440	28/07/2023	28/07/2023
8	PLANT AND MACHINERY	41,300	0	41,300	04/08/2023	04/08/2023

[Handwritten signature]

[Circular stamp: HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED, CHANDIGARH]

[Handwritten signature: X Rohit Asawa]

9	PLANT AND MACHINERY	5,85,000	0	5,85,000	25/08/2023	25/08/2023
10	PLANT AND MACHINERY	20,000	0	20,000	28/08/2023	28/08/2023
11	PLANT AND MACHINERY	18,050	0	18,050	04/10/2023	04/10/2023
12	PLANT AND MACHINERY	0	2,400	2,400	03/11/2023	03/11/2023
13	PLANT AND MACHINERY	0	82,000	82,000	08/12/2023	08/12/2023
14	PLANT AND MACHINERY	0	19,150	19,150	13/01/2024	13/01/2024
15	PLANT AND MACHINERY	0	17,700	17,700	10/02/2024	10/02/2024
16	PLANT AND MACHINERY	0	36,000	36,000	19/02/2024	19/02/2024
17	PLANT AND MACHINERY	0	1,26,560	1,26,560	04/03/2024	04/03/2024
	Total	9,94,195	2,83,810	12,78,005		

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	18,619	0	18,619	26/08/2023	26/08/2023
	Total	18,619	0	18,619		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	0	30,330	30,330	11/11/2023	11/11/2023
2	Computer	0	9,236	9,236	19/10/2023	19/10/2023
	Total	0	39,566	39,566		

Block 10% Airconditioner

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
i	Airconditioner	35,391	0	35,391	07/06/2023	07/06/2023
	Total	35,391	0	35,391		

Block 10% Mobile

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile	69,313	0	69,313	19/04/2023	19/04/2023
2	Mobile	0	81,467	81,467	24/11/2023	24/11/2023
3	Mobile	1,22,797	0	1,22,797	22/09/2023	22/09/2023
	Total	1,92,110	81,467	2,73,577		



X Dohit Asawa

Block 10% Furniture

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture	0	1,41,750	1,41,750	31/03/2024	31/03/2024
	Total	0	1,41,750	1,41,750		

Block 10% CCTV Camera

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CCTV Camera	0	1,37,795	1,37,795	20/12/2023	20/12/2023
	Total	0	1,37,795	1,37,795		

Block 15% Vehicles

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Vehicles	0	88,71,486	88,71,486	08/02/2024	08/02/2024
	Total	0	88,71,486	88,71,486		

X Rohit Asawa

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Useful Life (in Years)	Balance as at 1st April 2023	Additions during the year	Revaluation Increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Gross Block			Accumulated Depreciation/ Amortisation			Net Block		
								Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023		
A Tangible assets																
Own Assets																
Plant and Machinery	15.00	53,06,997.00	12,78,005.00					65,87,002.00	5,38,400.31	9,91,595.96		15,29,895.97	50,57,006.03	47,70,596.69		
Electrical Equipments	10.00		1,37,785.00					1,37,795.00		10,039.72		10,039.72	1,27,755.28			
Air Conditioner	10.00		35,391.12					35,391.12		7,485.42		7,485.42	27,905.70			
Computer	3.00		39,568.18					39,568.18		10,062.14		10,062.14	29,504.04			
Furniture	10.00		1,41,750.00					1,41,750.00		100.27		100.27	1,41,649.73			
Vehicles	8.00		88,71,486.00					88,71,486.00		4,01,202.05		4,01,202.05	84,70,283.95			
Mobile	10.00		2,73,577.55					2,73,577.55		41,174.55		41,174.55	2,32,403.00			
Total (A)		53,06,997.00	1,07,77,570.85					1,50,86,567.85	5,38,400.31	14,61,859.31		20,00,060.12	1,40,86,507.73	47,70,596.69		
P.Y Total			63,08,997.00					53,08,997.00		6,38,400.31		6,38,400.31	47,70,596.69			
B Intangible assets																
Trade Mark	20.00	10,49,310.00	18,619.00					10,67,929.00	34,790.23	1,42,669.39		1,77,459.62	8,90,499.38	10,14,519.77		
Total (B)		10,49,310.00	18,619.00					10,67,929.00	34,790.23	1,42,669.39		1,77,459.62	8,90,499.38	10,14,519.77		
P.Y Total			10,49,310.00					10,49,310.00		34,790.23		34,790.23	10,14,519.77			
Current Year Total (A + B)		63,58,307.00	1,07,96,189.85					1,71,54,496.85	5,73,190.54	16,04,329.20		21,77,619.74	1,49,78,977.11	57,86,116.46		
Previous Year Total			63,58,307.00					63,58,307.00		6,73,190.64		6,73,190.64	57,86,116.46			

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 31-03-2023 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.



[Signature]

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

[Signature]

For HIMALAYA NUTRAVEDICS INDIA PVT. LTD.

[Signature]

DIRECTOR

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 **31st March 2024**, 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, 2024, 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.

A handwritten signature in black ink is written over a circular stamp. The signature appears to be 'A. Patel'. The stamp is faint and circular, with some illegible text around the perimeter.

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.

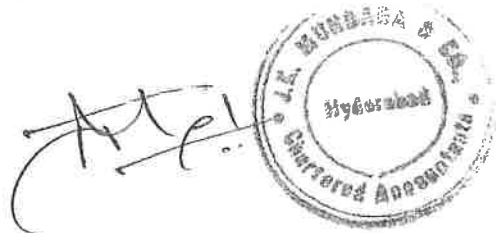
Management's responsibility for the financial statements

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.

The image shows a handwritten signature in black ink on the left. To its right is a circular stamp. The stamp contains the text "J. K. BUNDE & CO. CHARTERED ACCOUNTANTS" around the perimeter and "Hyderabad" in the center.



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:

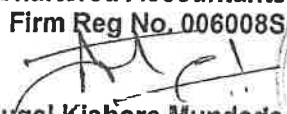
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of 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 31st March, 2024 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2024 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.
19. Based on our examination, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March 2024 which does not have a feature of recording audit trail (edit log) facility.

Place: Hyderabad
Date: 05.09.2024

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


CA. Jugal Kishore Mundada
Proprietor
M.No. 201717

UDIN: 24201717 BKAE 099462

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

(F.Y. 2023-2024)

Balance Sheet as at 31st March 2024

₹ in thousand

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	8,300.00	8,300.00
Reserves and surplus	2	6,744.03	1,502.39
Money received against share warrants			
		15,044.03	9,802.39
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	21,174.26	13,215.70
Deferred tax liabilities (Net)	4	133.72	84.96
Other long term liabilities			
Long-term provisions			
		21,307.98	13,300.66
Current liabilities			
Short-term borrowings	5	11,176.97	
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		7,683.24	1,054.23
Other current liabilities	7	3,927.02	7,780.08
Short-term provisions		1,731.15	420.34
		24,518.38	9,254.65
TOTAL		60,870.39	32,357.70
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		14,086.51	4,770.60
Intangible assets		890.47	1,014.52
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	9	183.68	
Deferred tax assets (net)	4		
Long-term loans and advances			
Other non-current assets	10	144.22	192.29
		15,304.88	5,977.41
Current assets			
Current investments			
Inventories	11	25,229.42	13,294.78
Trade receivables	12	16,405.38	9,476.90
Cash and cash equivalents	13	2,355.91	519.73
Short-term loans and advances		500.00	3,088.88
Other current assets	14	1,074.80	
		45,565.51	26,380.29
TOTAL		60,870.39	32,357.70
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	28		

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: 05/09/2024

Rohit Asawa

Rohit Asawa
Director
DIN: 06379120

For and on behalf of the Board of Directors

P. Sneha

Sneha Penmatsa
Director
DIN: 09640859

UDIN: 24 201717 BKAEOP 9462

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

(F.Y. 2023-2024)

Statement of Profit and loss for the year ended 31st March 2024

₹ in thousand

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	15	1,44,256.22	20,460.14
Less: Excise duty			
Net Sales		1,44,256.22	20,460.14
Other income	16	34.11	26.14
Total Income		1,44,290.33	20,486.29
Expenses			
Cost of material Consumed	17	87,915.34	16,584.83
Manufacturing Expenses	18	12,408.47	4,038.23
Purchase of stock-in-trade			
Changes in inventories	19	(5,754.75)	(9,983.51)
Employee benefit expenses	20	24,120.45	4,971.38
Finance costs	21	1,574.86	239.67
Depreciation and amortization expenses	22	1,604.33	573.19
Other expenses	23	15,400.08	2,054.80
Total expenses		1,37,268.77	18,478.60
Profit before exceptional, extraordinary and prior period items and tax		7,021.56	2,007.68
Exceptional items			
Profit before extraordinary and prior period items and tax		7,021.56	2,007.68
Extraordinary items			
Prior period item			
Profit before tax		7,021.56	2,007.68
Tax expenses			
Current tax	24	1,731.15	420.34
Deferred tax	25	48.77	84.96
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		5,241.64	1,502.39
Earning per share-in ₹			
Basic	26		
Before extraordinary Items		6.32	
After extraordinary Adjustment		6.32	
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	28		

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: 00060085)

Jugal Kishore Mundada
Proprietor
Membership No.: 201717
Place: Hyderabad
Date: 05/09/2024

UDIN : 24201717-BKAE OP 9462

x Rohit Asawa

Rohit Asawa
Director
DIN: 06378120

For and on behalf of the Board of Directors

x P. Sneha

Sneha Penmatsa
Director
DIN: 09640859

Notes to Financial statements for the year ended 31st March 2024

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

Note No. 1 Share Capital

₹ In thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
1000000 (31/03/2023:1000000) Equity shares of Rs. 10.00/- par value	10,000.00	10,000.00
Issued :		
830000 (31/03/2023:830000) Equity shares of Rs. 10.00/- par value	8,300.00	8,300.00
Subscribed and paid-up :		
830000 (31/03/2023:830000) Equity shares of Rs. 10.00/- par value	8,300.00	8,300.00
Total	8,300.00	8,300.00

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

Equity shares

₹ In thousand

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	8,30,000	8,300.00		
Issued during the Period			8,30,000	8,300.00
Redeemed or bought back during the period				
Outstanding at end of the period	8,30,000	8,300.00	8,30,000	8,300.00

Right, Preferences and Restriction attached to shares

Equity shares

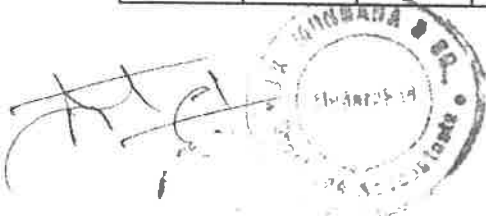
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. 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 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Rohit Asawa	3,10,000	37.35	3,10,000	37.35
Equity	Sneha Penmatsa	4,15,000	50.00	4,15,000	50.00
Equity	Dhyya Asawa	1,00,000	12.05	1,00,000	12.05
	Total :	8,25,000	99.40	8,25,000	99.40

Details of shares held by Promoters

Promoter name	Particulars	Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
		Number	%	Number	%		Number	%	Number	%	
Rohit Asawa	Equity [NV: 10.00]	310000	37.35	310000	37.35	0.00	0	0	310000	37.35	
Sneha Penmatsa	Equity [NV: 10.00]	415000	50.00	415000	50.00	0.00	0	0	415000	50.00	
Total		725000		725000					725000		



Rohit Asawa

Sneha

Note No. 2 Reserves and surplus

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	1,502.39	
Add: Profit for the year	5,241.64	1,502.39
Less : Deletion during the year		
Closing Balance	6,744.03	1,502.39
Balance carried to balance sheet	6,744.03	1,502.39

Note No. 3 Long-term borrowings

₹ in thousand

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From banks						
Mercedes Benz Car	5,674.26	1,344.10	7,018.35			
	5,674.26	1,344.10	7,018.35			
Loans and advances from related parties						
Unsecured Borrowings from Relatives of Directors	15,500.00		15,500.00	13,215.70		13,215.70
	15,500.00		15,500.00	13,215.70		13,215.70
The Above Amount Includes						
Secured Borrowings	5,674.26	1,344.10	7,018.35			
Unsecured Borrowings	15,500.00		15,500.00	13,215.70		13,215.70
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 5)		(1,344.10)	(1,344.10)		()	()
Net Amount	21,174.26	0	21,174.26	13,215.70	0	13,215.70

a.	Term of Repayment of Loan
i.	Mercedz Car Loan was taken during financial year 2023-2024 and carries interest @ 8.53% p.a. The loan is repayable in 36 installment of Rs. 112008/-each from the date of loan.The loan is secured by hypothecation of Asset of the company.
ii.	Unsecured Loan from Relative of Directors, Balance as on 31.03.2024 was Rs.15500000/- (PY Rs.13215704/-) Interest @ 12%.

Note No. 4 Deferred Tax

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred tax liability		
Deferred Tax Liability	133.72	84.96
Gross deferred tax liability	133.72	84.96
Net deferred tax liability	133.72	84.96

Note No. Provisions

₹ in thousand

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		1,731.15	1,731.15		420.34	420.34
		1,731.15	1,731.15		420.34	420.34
Total		1,731.15	1,731.15		420.34	420.34

[Handwritten signature]

[Handwritten signature: Rohit Asawa]

[Handwritten signature: P. Sneha]

Note No. 5 Short-term borrowings

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Loans Repayable on Demands - From banks		
Cosmos Bank OD	9,832.87	
	9,832.87	
Current maturities of long-term debt	1,344.10	
	1,344.10	
Total	11,176.97	

Note No. 6 Trade payables

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
(B) Others	7,683.24	1,054.23
Total	7,683.24	1,054.23

Trade Payables Ageing Schedule

₹ in thousand

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									
Others	7683.24				7683.24	1054.23				1054.23
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

Note No. 7 Other current liabilities

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
Expenses & Others Payable	3,927.02	2,063.73
Advances received from Customers		5,716.35
	3,927.02	7,780.08
Total	3,927.02	7,780.08

Note No. 9 Non-current investments

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Non-Trade Investment (Valued at cost unless stated otherwise)		
Other non-current investments (Unquoted)		
In Others		
Gold (Lower of cost and Market value)	183.68	
Gross Investment	183.68	
Net Investment	183.68	
Aggregate amount of unquoted investments	183.68	

Note No. (i) Loans and advances

₹ in thousand

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
GST				641.53
Advances				1,980.36
Advances to Employees		500.00		467.00
		500.00		3,088.89
Total		500.00		3,088.89

[Handwritten signature]

Rohit Asawa

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. 2023-2024)

Note No. 10 Other non-current assets

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Preliminary & Preoperative Expenses	144.22	192.29
Total	144.22	192.29

Note No. 11 Inventories

₹ in thousand

Particulars (Valued at cost or NRV unless otherwise stated)	As at 31st March 2024	As at 31st March 2023
Finished Goods	15,738.26	9,983.51
Raw Material	9,491.16	3,311.28
Total	25,229.42	13,294.78

Note No. 12 Trade receivables

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good		
Unsecured, Considered Good	16,405.38	9,476.90
Doubtful		
Allowance for doubtful receivables		
Total	16,405.38	9,476.90

(Current Year)

₹ in thousand

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					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)	16,405.38					16,405.38
(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)

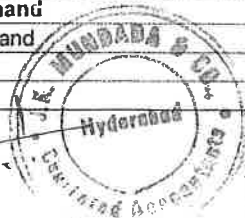
₹ in thousand

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction)					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)	9,476.90					9,476.90
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 13 Cash and cash equivalents

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
IDFC Bank	1,572.85	187.98
Total	1,572.85	187.98
Cash In hand		
Cash in hand	783.06	331.75
Total	783.06	331.75
Total	2,355.91	519.73



Rohit Asawa

x 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. 2023-2024)

Note No. 14 Other current assets

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Advance Tax	900.00	
GST Reverse Charge	6.00	
Fixed Deposit	98.00	
TCS	70.80	
Total	1,074.80	

Note No. 15 Revenue from operations

₹ in thousand

Particulars	31st March 2024	31st March 2023
Sale of products	1,44,256.22	20,460.14
Net revenue from operations	1,44,256.22	20,460.14

Note No. 16 Other income

₹ in thousand

Particulars	31st March 2024	31st March 2023
Other non-operating income		
Discount Received	0.35	3.64
Packing Material Shipper		22.50
Other receipts	32.27	
Round Off	1.48	
Total	34.10	26.14

Note No. 17 Cost of material Consumed

₹ in thousand

Particulars	31st March 2024	31st March 2023
Inventory at the beginning		
Purchases	3,311.28	
	3,311.28	
Add:Purchase		
Purchases	94,095.23	19,896.11
	94,095.23	19,896.11
Less:-Inventory at the end		
Purchases	9,491.16	3,311.28
	9,491.16	3,311.28
Total	87,915.35	16,584.83

Details of material consumed

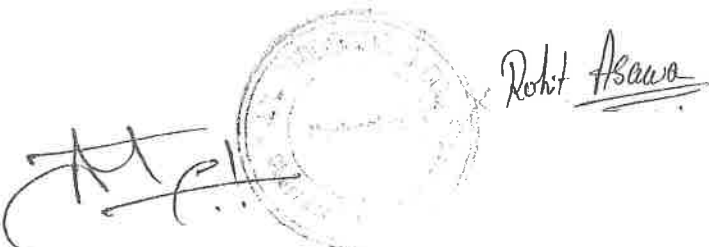
₹ in thousand

Particulars	31st March 2024	31st March 2023
Purchases		
Purchases	87,915.35	16,584.83
	87,915.35	16,584.83
Total	87,915.35	16,584.83

Details of inventory

₹ in thousand

Particulars	31st March 2024	31st March 2023
Purchases		
Purchases	9,491.16	3,311.28
	9,491.16	3,311.28
Total	9,491.16	3,311.28



P. Sneha

Details of purchase

₹ in thousand

Particulars	31st March 2024	31st March 2023
Purchases		
Purchases	94,095.23	19,896.11
	94,095.23	19,896.11
Total	94,095.23	19,896.11

Note No. 18 Manufacturing Expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
50008	2,397.72	1,186.96
Punching & Pasting	94.55	165.90
Soya Oil	14.39	15.95
Factory Travel Expenses		38.71
Electricity Charges	1,294.96	396.57
Factory Rent	1,500.00	750.00
50008		69.86
Discount		1.89
Free replacement		613.37
Factory Expenses	1,133.02	68.70
Factory Repairs & Maintainance	313.14	142.61
Factory Travel Expenses	296.02	
Factory Insurance	63.02	
Factory Salaries	5,301.65	587.71
Total	12,408.47	4,038.23

Note No. 19 Changes in inventories

₹ in thousand

Particulars	31st March 2024	31st March 2023
Inventory at the end of the year		
Traded Goods	15,738.26	9,983.51
	15,738.26	9,983.51
Inventory at the beginning of the year		
Traded Goods	9,983.51	
	9,983.51	
(Increase)/decrease in inventories		
Traded Goods	(5,754.75)	(9,983.51)
	(5,754.75)	(9,983.51)

Note No. 20 Employee benefit expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	21,519.20	4,306.38
Directors Remuneration	2,468.40	665.00
	23,987.60	4,971.38
Staff welfare Expenses		
Employee Incentives	132.84	
	132.84	
Total	24,120.44	4,971.38

Note No. 21 Finance costs

₹ in thousand

Particulars	31st March 2024	31st March 2023
Interest		
Interest on Unsecured Loans	1,321.50	239.67
Interest on short-term loans from banks	110.03	
Interest on long-term loans from banks	50.36	
Interest on Statutory Dues	46.89	
	1,528.78	239.67
Other Borrowing costs		
Bank Charges	2.52	
Loan Processing Charges	43.57	
	46.09	
Total	1,574.87	239.67

[Handwritten signature]

[Handwritten signature: Robert Asawa]

[Handwritten signature: P. Sneha]

Note No. 22 Depreciation and amortization expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	1,461.66	538.40
Amortisation on intangible assets	142.67	34.79
Total	1,604.33	573.19

Note No. 23 Other expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
Business promotion	2,897.99	437.23
Company Secretary expenses	14.01	20.00
Civil Repairs		25.00
Consultancy Charges		25.00
Discount		4.09
Food Expenses	42.79	9.52
Freight Charges	1,717.05	81.05
Rates and taxes		1.50
Lodging & Boarding		20.59
Marketing Expenses	9,108.31	865.10
General Expenses		103.20
Office Maintainace		21.73
Printing and stationery	38.08	1.95
Rounding off		0.44
Travelling Expenses		28.40
Water Charges		11.20
Website & networking		15.00
Preliminary expenses written off	48.07	48.07
Audit fees	30.00	30.00
Drug License Fees		10.00
FSSAI License Fees		40.00
Documentation Charges		250.75
MSME Registration Charges		5.00
Challan and Certifications	185.65	
Website and Networking Charges	8.10	
PF Admin Charges	102.93	
Profession Tax	2.50	
Professional expenses	180.00	
Telephone expenses	23.89	
Other expenditure	17.30	
Internet Charges	7.20	
GST Late Fee	1.15	
Commission to managers	363.60	
Consultancy Charges	350.00	
Fuel Expenses	16.45	
Rates and taxes	200.00	
FSSAI FTS Audit	45.00	
Total	15,400.08	2,054.80

Note No. 24 Current tax

₹ in thousand

Particulars	31st March 2024	31st March 2023
Current tax pertaining to current year	1,731.15	420.34
Total	1,731.15	420.34

Note No. 25 Deferred tax

₹ in thousand

Particulars	31st March 2024	31st March 2023
Deferred Tax	48.77	84.96
Total	48.77	84.96

Robit Asawa

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. 2023-2024)

Note No. (a) Loans and advances : Other loans and advances: GST ₹ in thousand

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
GST				641.53
Total				641.53

Note No. (b) Loans and advances : Other loans and advances: Advances ₹ in thousand

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Advances				1,980.36
Total				1,980.36

Note No. (c) Loans and advances : Other loans and advances: Advances to Employees ₹ in thousand

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Employee Advances		500.00		467.00
Total		500.00		467.00

Note No. 10(a)(d) Other non-current assets:Other Assets:Preliminary & Preoperative Expenses ₹ in thousand

Particulars	31st March 2024	As at 31st March 2023
	Preliminary & Preoperative Expenses	144.22
Total	144.22	192.29

Note No. 20(a) Employee benefit expenses:Salaries and Wages:Salary and wages ₹ in thousand

Particulars	31st March 2024	31st March 2023
	Directors Remuneration	21,519.20
Total	21,519.20	4,306.38

Note No. 26 Earning Per Share ₹ in thousand

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	5,241.64	1,502.39	5,241.64	1,502.39
Weighted average number of shares outstanding (B)	8,30,000		8,30,000	
Basic EPS (A / B)	6.32		6.32	
Diluted				
Profit after tax (A)	5,241.64	1,502.39	5,241.64	1,502.39
Weighted average number of shares outstanding (B)	8,30,000		8,30,000	
Diluted EPS (A / B)	6.32		6.32	
Face value per share	10.00	10.00	10.00	10.00



x 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. 2023-2024)

Note number: 28 Additional Regulatory Information

(f) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.86	2.85	-34.74	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	2.15	1.35	59.26	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.42	0.15	180.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	7.49	1.54	386.36	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	11.15	2.16	416.20	
(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	6.85	1.19	475.63	
(i) Net profit ratio	Net Profit	Net Sales	0.04	0.07	-42.86	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.18	0.10	80.00	
(k) Return on Investment			0.00		0.00	

Rohit Asawa

P. Sreha

29. 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:

- a) 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.



Rohit Asawa
x

P. Sneha

- 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.



x Rohit Asawa

x P. Soneha

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

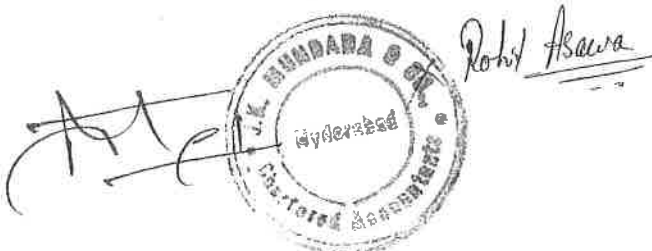
Income tax liability is ascertained on the basis of assessable profits computed in accordance with the provisions of Income-tax Act, 1961.

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.

 *U.K. Bhandari & Co.*
Chartered Accountants
Rohit Asawa

P. Soeha

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:


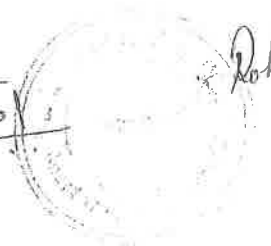
Name of the Party	Relation	Nature of transaction	Amount (in 000's)
Umesh Chand Asawa	Relative of Director	Interest Paid	1321.50

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 31.03.2024 (Amount in 000's)
1.	Umesh Chand Asawa	Relative of Director	15500.00

4. Managerial remuneration

Particulars	2023-24	2022-23
Rohit Asawa	1234.20	665.00
Sneha Penmatsa	1234.20	0.00

  Rohit Asawa

S. Sneha

5. Auditors remuneration

Particulars	2023-24	2022-23
Audit fee	30.00	30.00
Total	30.00	30.00

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	1.86	2.85	-34.74	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	2.15	1.35	59.26	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.42	0.15	180.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	7.49	1.54	386.36	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	11.15	2.16	416.20	
(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	6.85	1.19	475.63	
(i) Net profit ratio	Net Profit	Net Sales	0.04	0.07	-42.86	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.18	0.10	80.00	
(k) Return on investment			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

[Handwritten signature]

Rohit Asawa

P. Soeha

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	2023-24	2022-23
Manufacturing		
Opening Stock- Raw material, Finished goods & Packing material	13294.78	0.00
Closing Stock-Raw material, Finished goods & Packing material(PAP)	15738.26	13294.78

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).

Rohit Asawa

P. Sneha

[Signature]

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 has taken overdraft facility from COSMOS BANK as 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.



V. P. Smeha

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 31.03.2024 (Amount in 000's)
	NIL	NIL	NIL

27. Balances of Sundry Debtors, Sundry Creditors and Loans & Advances are subject to confirmation and review.
28. Previous year's figures have been regrouped / rearranged / reworked where ever necessary and possible so as to confirm to current year's Classification.
29. All the amounts in the financial statements are presented in 000's.

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

(ROHIT ASAWA)

Director

DIN-06379120

P. Sneha

(SNEHA PENMATSA)

Director

DIN-09640859

Place: Hyderabad

Date : 05.09.2024

UDIN : 24201717BKAEOP9462