

NOTICE is hereby given that 8th Annual General Meeting of the Shareholders of Essentially Healthy Private Limited will be held on Monday, 30th September, 2024 at 1:00 P.M at the Registered Office of the Company situated at 3 Netaji Subhas Road, Kolkata – 700 001 to transact following Ordinary Business:

- To receive, consider and adopt Audited Profit and Loss Statement and Cash Flow Statement for financial year ended on 31st March, 2024 and Balance Sheet as on that date together with Notes forming part thereof and the Auditors' Report and Directors' Report thereon.

**On behalf of the Board of Directors
For Essentially Healthy Private Limited**



Smita Bajoria
DIN: 00087222
Director

Kolkata
26th August, 2024

Note: A Member entitled to attend and vote at the meeting is entitled to appoint a Proxy to attend and vote instead of himself/herself and the proxy need not be a member of the Company. The Proxies in order to be effective must be lodged with the Company not less than 48 hours before the commencement of the meeting.

ESSENTIALLY HEALTHY PRIVATE LIMITED

CIN: U74999WB2016PTC215926

3 NETAJI SUBHAS ROAD, KOLKATA - 700 001

TELEPHONE: 033 40106100

Report of the Directors' to the Shareholders

Your Directors are pleased to present the 8th Annual Report together with audited Profit and Loss Statement and Cash Flow Statement for Financial Year (FY) ended on 31st March, 2024 and Balance Sheet as on that date together with Notes and Auditor's Report forming part thereof.

Basis of preparation of financial statements, performance and future outlook

These financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Performance for Financial Year 2023-24 as compared to Previous Year 2022-23 of your Company has been as follows. Steps are being taken to further improve performance during Current Financial Year 2024-25.

		(Rs. in lakhs)
	FY 2023-24	FY 2022-23
Total Income	44.36	45.63
Total Expenses	127.49	73.51
Profit/ (Loss) before Tax	(83.13)	(27.88)
Tax Expenses for the year	(20.87)	(7.27)
Profit/ (Loss) for the year	(62.26)	(20.61)

Directors

None of your Directors is liable to retire by rotation at the ensuing Annual General Meeting. During FY 2023-24, six meetings of your Directors were held on 25th May, 2023, 1st July, 2023, 4th September, 2023, 15th December, 2023, 9th March, 2024 and 30th March, 2024 and they were attended by both of the Directors of your Company.

Directors' Responsibility Statement

Your Directors in terms of Section 134 of the Companies Act, 2013 (the Act), state that:

- in preparation of statement of accounts for financial year under review, the applicable accounting standards have been followed and in case of departures therefrom, proper explanations relating thereto have been given in the Notes forming part thereof.
- accounting policies selected have been applied consistently and judgments and estimates made are reasonable and prudent as they give true and fair view of state of affairs of the Company at the end of financial year under review and the Profit and Loss of the Company for that period.

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- c) proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) Annual Accounts have been prepared on a going concern basis; and
- e) proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Disclosures

Your Company is engaged in aggregation of health & medical services. Hence, provisions relating to conservation of energy and technology absorption are not applicable. Your Company also neither had foreign exchange earning nor expenditure during FY 2023-24. Policies and system for internal control including financial and Risk Management are adequate and commensurate with size and level of operations of your Company. Provisions relating to Corporate Social Responsibility are presently not applicable to your Company. Your Company has not availed any facilities from bank. Your Company has neither given guarantees nor made investments during FY 2023-24. Transactions entered into with related parties have been in ordinary course of business at arm's length. Provisions relating to Secretarial Audit are not applicable to your Company. The Company is not accepting any deposits. There has not been any change in Authorised Share Capital of the Company. None of the employee of your Company drawing remuneration in excess of specified limits. There has not been any material change and/or commitment affecting financial position of your Company between end of FY 2023-24 and date of this Report. None of the regulators or Courts or tribunals passed any Order thereby impacting going concern, status or operations in future of your Company. Several matters including those provided at Section 134(3) of the Companies Act, 2013 read with relevant provisions of the Companies (Accounts) Rules, 2014 have been dealt in audited financial statements and Notes forming part thereof and thus have not been included herein again, for brevity.

Statutory Auditors' Report and their re-appointment

Report of the Statutory Auditors, M/s P C Boral & Co., (Firm Registration Number 304080E) Chartered Accountants on audited financial statements for FY 2023-24 is annexed therewith, which is self-explanatory. Said Report do not contain any qualification and or adverse comment.


Statutory Auditors were appointed for a period of 5 (Five) consecutive years from FY 2022-23 at your 6th Annual General Meeting held on 19th September, 2022. They have however confirmed that they continue to be eligible and fulfil criteria specified to be Statutory Auditors of the Company.

Acknowledgment

Your Directors place on record their sincere appreciation for the support received from all concerned.

**On behalf of the Board of Directors
For Essentially Healthy Private Limited**

Kolkata
26th August, 2024


S K Bajoria
DIN: 00084004



Smita Bajoria
DIN: 00087222

Directors

P. C. Boral & Co.

CHARTERED ACCOUNTANTS

CURRENT ADDRESS
P-10, H.S XII, C.I.T SCHEME VII(M)
KANKURGACHI
(NEAR FLORID NURSING HOME)
KOLKATA 700054
TEL NO. (033) 2355 8311
MOBILE : 9903628574

Mobile : 9903628574
30, DHARAMTALA STREET
(2nd Floor)
KOLKATA - 700 013

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ESSENTIALLY HEALTHY PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of **Essentially Healthy Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

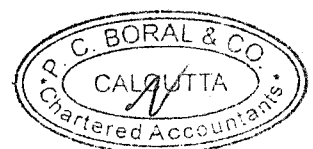
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Co. Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

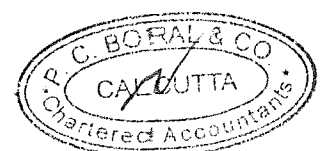
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



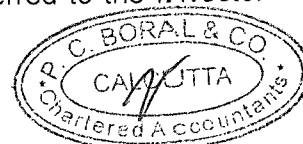
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we state that the matters specified in paragraphs 3 and 4 of the Order are not applicable to this Company.
2. As required by Section 143 (3) of the Act, we report that:
 - i. 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.
 - ii. 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.
 - iii. The Balance Sheet, the Statement of Profit and Loss including the Statement of other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - iv. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - v. 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 is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - vi. With respect to the adequacy of the internal financial controls with reference to financial statement of the Company and the operating effectiveness of such controls, we state that this is not applicable to this Company.
 - vii. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

The company has not paid any managerial remuneration. Accordingly provision of Section 197(16) of the Act is not applicable.
 - viii. 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:
 - a. The Company does not have any pending litigations.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



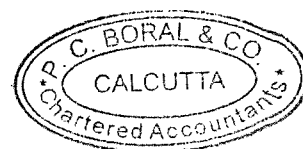
- d. (i) The management has represented that, to the best of its knowledge & belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (ii) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (iii) Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that the representations made by management as stated in (i) and (ii) herein above, contain any material misstatement
- e. There was no dividend declared or paid during the year by the company and hence compliance with Section 123 of the Companies Act, 2013 is not applicable.
- f. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2024, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.

For **P C Boral & Co.**
Chartered Accountants
(Firm's Registration No.304080 E)



S K Boral
(Membership No. 051424)
UDIN – 24051424BKEXZL7485

Place: Kolkata
Date: 26TH August, 2024



Balance Sheet as at 31st March, 2024

(Figs Rs in Lakhs)

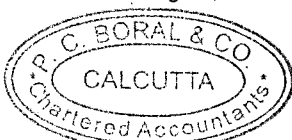
		As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	4	1.76	1.91	2.28
(b) Other Intangible Assets	5	1.18	1.37	1.56
(c) Intangible Assets under Development	6	640.28	638.95	508.13
(d) Deferred tax assets (net)	7	37.71	16.83	9.56
Total non-current assets		680.93	659.06	521.53
(2) Current assets				
(a) Inventories	8	31.75	31.02	30.21
(b) Financial assets				
(i) Trade receivables	9	0.80	1.14	2.22
(ii) Cash and cash equivalents	10	6.42	5.04	5.18
(iii) Other financial assets	11	1.01	1.01	0.01
(c) Current Tax Assets (Net)	12	0.14	0.24	0.02
(d) Other current assets	13	5.27	2.27	1.55
Total current assets		45.39	40.72	39.19
Total assets		726.32	699.78	560.72
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	14	831.60	712.80	594.00
(b) Other equity	15	(117.76)	(55.50)	(34.89)
Total equity		713.84	657.30	559.11
Liabilities				
(2) Non-current liabilities				
(a) Provisions	16	1.59		
Total non-current liabilities		1.59	0.00	-
(3) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	17	3.40		
(ii) Trade payables				
Total Outstanding dues of Micro Enterprises and Small Enterprises				
Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	18	3.49	42.48	1.61
(iii) Other financial liabilities	19	0.21	-	-
(b) Other current liabilities	20	3.79	-	-
Provisions				
Total current liabilities		10.89	42.48	1.61
Total equity and liabilities		726.32	699.78	560.72
Notes forming part of the financial statements	1 - 34			

This is the Balance Sheet referred to in our Report of even date.

For and on behalf of the Board of Directors

For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E

S K Boral
S K Boral
Membership No. 051424
UDIN: 24051424BKEXZL7485
Place: Kolkata
Date: 26TH August, 2024



Smita Bajoria

Smita Bajoria
DIN: 00087222

Shishir Kr. Bajoria

Shishir Kr. Bajoria
DIN: 00084004

Essentially Healthy Private Limited
3, Netaji Subhash Road, Kolkata-700 001
CIN: U74999WB2016PTC215926

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

(Figs Rs in Lakhs)

Particulars	Notes	Year ended 31 March 2024	Year ended 31 March 2023
I Revenue from operations	21	44.20	45.63
II Other income	22	0.16	0.00
III Total Income (I+II)		44.36	45.63
IV Expenses			
Purchases of Stock in Trade	23	40.63	38.64
(Increase)/ Decrease in stock in trade	24	(0.73)	(0.81)
(b) Employee benefits expense	25	68.07	18.91
(c) Depreciation expense	26	0.90	1.00
(e) Other expenses	27	18.62	15.77
Total expenses		127.49	73.51
V Profit / (Loss) before tax (III-IV)		(83.13)	(27.88)
VI Income tax expense			
- Current tax charge / (credit)			
- Income Tax for earlier Year			
- Deferred tax charge / (credit)	7	(20.87)	(7.27)
Total tax expense		(20.87)	(7.27)
VII Profit / (Loss) for the year (V-VI)		(62.26)	(20.61)
VIII Other comprehensive income (net of tax expense)			
Other comprehensive income for the year, net of tax			-
IX Total comprehensive income for the period (VII+VIII)		(62.26)	(20.61)
X Earnings per share	28		
Basic and diluted earnings per share (Rs.)		(0.63)	(0.21)
XI Notes forming part of the financial statements			

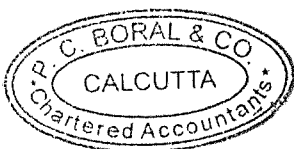
This is the Statement of Profit & Loss referred to our Report of even date.

For and on behalf of the Board of
Directors

For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E

S K Boral

S K Boral
Membership No. 051424
UDIN: 24051424BKEXZL7485
Place: Kolkata
Date: 26TH August, 2024



Smita Bajoria

Smita Bajoria
DIN: 00087222

Shishir Kr. Bajoria
Shishir Kr. Bajoria
DIN: 00084004

ESSENTIALLY HEALTHY PRIVATE LIMITED
3, Netaji Subhas Road, Kolkata - 700 001
U74999WB2016PTC215926

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Figures in Rs Lakhs)

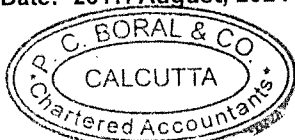
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
A <u>Cash Flow from Operating Activities :</u>		
Net Profit/(Loss) before tax	(83.13)	(27.88)
<u>Adjustments for :</u>		
Depreciation and Amortisation expenses	0.90	1.00
Operating Profit before Working Capital changes	(82.23)	(26.88)
Movement in Working Capital:		
for Inventories	(0.73)	(0.81)
Trade Receivables	0.34	1.08
Other Receivables	(2.90)	(0.97)
Payables	(30.01)	39.90
Cash generated from/ (used in) Operations	(115.53)	12.32
Direct Taxes Paid (net of refunds)		
Dividend Income		
Net cash flow from/ (used in) Operating Activities	(115.53)	12.32
B <u>Cash Flow from Investing Activities:</u>		
Purchase of Fixed Assets	(0.56)	(0.44)
Software Development Work in Progress	(1.33)	(130.82)
Net Cash Flow from/ (used) in Investing Activities	(1.89)	(131.26)
C <u>Cash Flow from Financing Activities :</u>		
Share Capital Introduced	118.80	118.80
Share Application Money Received		
Net Cash Flow from / (used) in Financing Activities	118.80	118.80
Net increase / (decrease) in cash and cash equivalents	1.38	(0.14)
Cash and cash equivalents at the beginning of the period	5.04	5.18
Cash and cash equivalents at the end of the period	6.42	5.04

This is the Cash Flow Statement referred to in our Report of even date.

For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E

S K Boral

S K Boral
Membership No. 051424
UDIN: 24051424BKEXZL7485
Place: Kolkata
Date: 26TH August, 2024



S Bajoria

Smita Bajoria
DIN: 00087222

Shishir Kr. Bajoria
DIN: 00084004

Essentially Healthy Private Limited
3, Netaji Subhash Road, Kolkata-700 001
Statement of changes in equity

A. Equity share capital

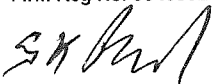
Particulars	Notes	Amount
As at 01 April 2022	14	594.00
Changes in equity share capital		118.80
As at 31 March 2023		712.80
Changes in equity share capital		118.80
As at 31 March 2024		831.60

B. Other equity

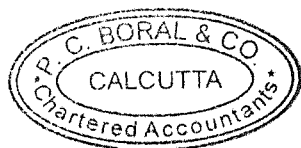
Particulars	Notes	Retained earnings	Total other equity
Balance at 01 April 2022		(34.89)	(34.89)
Profit for the year		(20.61)	(20.61)
Other comprehensive income/(expense)	15	-	-
Total comprehensive income for the year		(20.61)	(20.61)
Balance at 31 March 2023		(55.50)	(55.50)
Profit for the year		(62.26)	(62.26)
Other comprehensive income/(expense)	15	-	-
Total comprehensive income for the year		(62.26)	(62.26)
Balance at 31 March 2024		(117.76)	(117.76)

This is the Statement of Changes in Equity referred to in our Report of even date.

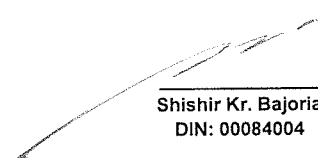
For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E



S K Boral
Membership No. 051424
UDIN: 24051424BKEXZL7485
Place: Kolkata
Date: 26TH August, 2024



Smita Bajoria
DIN: 00087222



Shishir Kr. Bajoria
DIN: 00084004

1. CORPORATE INFORMATION

Essentially Healthy Private Limited was incorporated on 26 May 2016. The Company is limited by shares and is domiciled in India, with its registered office being in 3, Netaji Subhash Road, Kolkata-700 001, India. The Company is engaged in aggregation of health & medical services through its digital platform.

The financial statements have been approved for issue by the Board of Directors on 26th August, 2024.

2. SIGNIFICANT ACCOUNTING POLICIES :

This note provides a list of the significant accounting policies adopted in the preparation of these standalone financial statements. These policies have been consistently applied to all the periods presented, unless otherwise stated.

2.1 Statement of Compliance

The Standalone financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS Compliant Schedule III), as applicable to Standalone financial statement. The financial statements are presented in Indian Rupees, which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates, and all values are rounded to the nearest lakhs (00,000.00), except as otherwise indicated.

2.2 Basis of Preparation

These Standalone Financial Statements have been prepared on a historical cost basis except certain financial assets and liabilities (refer accounting policy regarding Financial instruments).

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the Fair Value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair Value for measurement and/or disclosure purposes in these Financial Statements is determined on such a basis.

2.3 Current versus Non-Current classification

All current / non-current Assets and Liabilities have been classified as current/non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1 – Presentation of Financial Statements based on the nature of asset and liabilities and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of Assets and Liabilities.

2.4 Property, Plant and Equipment – Tangible Assets

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. The cost of an item of Property, Plant and Equipment comprises of its cost of acquisition inclusive of inward freight, import duties and other non-refundable taxes or levies and any other cost directly attributable to the acquisition/construction of those items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying value of any component accounted for as a separate asset is derecognised when replaced.

All other repairs and maintenance are charged to the Statement of Profit and Loss when incurred. An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of Property, Plant and Equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Standalone Statement of Profit and Loss.

2.5 Intangible Assets

Intangible Assets are recognised at the cost incurred for its acquisition and are carried at cost less amortisation and impairment, if any. Cost of Intangible Asset is capitalised where it is expected to provide future economic benefits and the cost can be measured reliably. Capitalisation Costs include license fees and costs of implementation/system integration services. The costs are capitalised in the year in which the related Intangible Asset is put to use.

Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates.

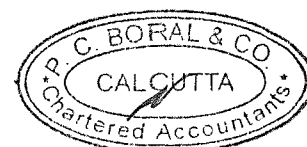
An item of Intangible Asset is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of Intangible Asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Standalone Statement of Profit and Loss.

2.6 Depreciation and amortisation

Depreciation/Amortisation of Property, Plant and Equipment and Intangible Assets is calculated using Straight Line Method to allocate their costs, net of their residual values, over their estimated useful lives.

The useful lives considered is as prescribed in Schedule II to the Companies Act, 2013. The asset's residual values and useful lives are reviewed and adjusted if necessary, at the end of each reporting period.

Pro-rata depreciation/amortisation is charged on assets from/upto the date on which such assets are ready for intended use/are discarded or sold.



2.7 Impairment of Non Financial Assets

Impairment Loss, if any, is provided to the extent, the carrying amount of assets or cash generating units exceed their recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset or cash generating unit and from its disposal at the end of its useful life.

When an Impairment Loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no Impairment Loss been recognised for the asset (or cash generating unit) in prior years. A reversal of an Impairment Loss is recognised immediately in standalone statement of Profit and Loss.

2.8 Financial instruments, Financial assets, Financial liabilities and Equity instruments

2.8.1 Financial Assets

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Recognition : Financial Assets include Investments, Trade Receivables, Cash and Cash Equivalents, other Bank balances and other Financial assets etc. Such assets are initially recognised at transaction price when the Company becomes party to contractual obligations.

Classification : Management determines the classification of an Asset at initial recognition depending on the purpose for which the Assets were acquired. The subsequent measurement of Financial Assets depends on such classification.

Financial assets are classified as those measured at:

- a) Amortised cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/ or interest.
- b) Fair Value through Other Comprehensive Income (FVTOCI), where the Financial Assets are held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at Fair Value, with unrealised gains and losses arising from changes in the Fair Value being recognised in Other Comprehensive Income.
- c) Fair Value through Profit or Loss (FVTPL), where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the Fair Value of such assets. Such assets are subsequently measured at Fair Value, with unrealised gains and losses arising from changes in the Fair Value being recognised in the Standalone Statement of Profit and Loss in the period in which it arises. Trade Receivables, Cash and Cash Equivalents, other Bank balances and other Financial assets etc are classified for measurement at amortised cost while Investments may fall under any of the aforesaid classes.

Impairment :

The Company assesses at each reporting date whether a Financial Asset (or a group of Financial Assets) such as Investment, Trade Receivables, other Bank Balances and other Financial assets held at amortised cost are tested for impairment based on evidence or information that is available without undue cost or effort. Expected Credit losses (ECL) are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

De-recognition : Financial Assets are derecognised when the right to receive cash flows from the assets has expired, or has been transferred and the Company has transferred substantially all of the risks and rewards of ownership.

Concurrently, if the asset is one that is measured at :

- a) Amortised Cost, the gain or loss is recognised in the Standalone Statement of Profit and Loss,
- b) Fair Value through Other Comprehensive Income, the cumulative Fair Value adjustments previously taken to reserves are reclassified to the Standalone Statement of Profit and Loss unless the asset represents an Equity Investment in which case the cumulative Fair Value adjustments previously taken to reserves is reclassified within Equity.

Income Recognition : Interest Income is recognised in the Standalone Statement of Profit and Loss using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the Financial Asset to the gross carrying amount of the Financial Asset. Dividend Income is recognised in the Standalone Statement of Profit and Loss when the right to receive Dividend is established and the amount can be measured reliably.

2.8.2 Financial Liabilities

Borrowings, Trade Payables and other Financial Liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost. Any discount or premium on redemption/settlement is recognised in the Standalone Statement of Profit and Loss as finance cost over the life of the liability using the effective interest method and adjusted to the liability figure disclosed in the Balance Sheet. Financial Liabilities are derecognised when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled and on expiry.

De-recognition

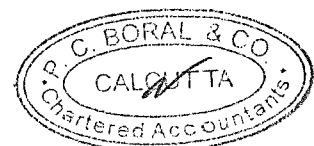
A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Standalone Statement of Profit and Loss.

Offsetting Financial Instruments

Financial Assets and Liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

2.8.3 Equity Instruments

Equity Instruments are recognised at the value of the proceeds, net of direct costs of the capital issue.



2.9 Taxes on Income

Taxes on Income comprises of Current Taxes and Deferred Taxes. Current Tax in the Standalone Statement of Profit and Loss is provided as the amount of tax payable in respect of taxable income for the period using tax rates and tax laws enacted at the end of the reporting period, together with any adjustment to tax payable in respect of previous years. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. The Company periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred Tax is recognised on temporary differences between the carrying amounts of assets and liabilities and the amounts used for taxation purposes (tax base), at the tax rates and tax laws enacted or substantively enacted by the end of the reporting period. Deferred Tax Assets are recognised for the future tax consequences to the extent it is probable that future taxable profits will be available against which such temporary differences, unused tax credits and to unused tax losses.

Deferred Tax Assets and Liabilities are offset when there is legally enforceable right to offset Current Tax Assets and Liabilities and when the Deferred Tax balances related to the same taxation authority. Current Tax Assets and Tax Liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on net basis or to realise the asset and settle the liability simultaneously. In assessing the recoverability of deferred tax assets, the Company relies on the same forecast assumptions used elsewhere in the financial statements and in other management reports, which, among other things, reflect the potential impact of climate-related development on the business, such as increased cost of production as a result of measures to reduce carbon emission.

2.10 Provisions

Provisions are recognised when, as a result of a past event, the Company has a legal or constructive obligation, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. The amount so recognised is a best estimate of the consideration required to settle the obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. In an event when the time value of money is material, the provision is carried at the present value of the cash flows estimated to settle the obligation.

2.11 Operating Segments

Operating Segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). The CODM is responsible for allocating resources and assessing performance of the Operating Segments.

Segments are organised based on business and geographies which have similar economic characteristics as well as exhibit similarities in nature of products and services offered, the nature of production processes, the type and class of customer and distribution methods. As per Ind AS 108, if a financial report contains both the consolidated financial statements of a parent that is within the scope of this Indian Accounting Standard as well as the parent's separate financial statements, segment information is required only in the consolidated financial statements. Accordingly, the Company has presented segment only for consolidated financial statements.

2.12 Inventories

Inventories are stated at lower of cost and net realizable value.

Trading goods are stated at cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price less estimated costs for completion and sale. Obsolete, slow moving and defective inventories are identified periodically and, where necessary, a provision is made for such inventories.

2.13 Cash and Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

2.14 Revenue

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Interest Income is recognised in the Statement of Profit and Loss using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the Financial Asset to the gross carrying amount of the Financial Asset.

2.15 Employee Benefits

Short Term Obligations

Liabilities for wages and salaries, including non monetary benefits that are expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related services are measured at the amounts expected to be paid. The Liabilities are presented as current employee benefit obligations in the standalone financial statements.

Post Employment Obligations

The Company makes contributions to both Defined Benefit and Defined Contribution Schemes.

i) Contributions towards Provident Fund are recognised as expense. Provident Fund contributions employees are made to Statutory Provident Fund established by the Central Government. The Company's contribution is recognised as an expense in the Standalone Statement of Profit and Loss for the period in which the employees render related service.

ii) Contribution under statutory Employees' Pension Scheme is made as per statutory requirements and charged as expenses for the year.

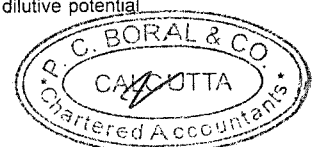
iii) The Company also contributes to the Central Government administered Employees' State Insurance Scheme for its eligible employees which is a Defined Contribution Plan.

iv) The Company has a Gratuity scheme in accordance with the Payment of Gratuity Act 1972 which is a defined plan and the net obligation in respect of such plan is calculated by estimating the amount of future benefit that employees have earned in the current period based on their current salaries. The Scheme is unfunded. All expenses related to the defined benefit plan are recognised in employee benefit expenses in the Statement of Profit and Loss.

2.16 Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the company and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



2.17 Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

2.18 New and amended standards

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

3. USE OF ESTIMATES AND JUDGEMENTS

The preparation of Financial Statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of Assets and Liabilities and disclosure of Contingent Liabilities at the date of the Standalone Financial Statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Key sources of estimation uncertainty

The following are the key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of Assets and Liabilities within the next financial year.

3.1 Useful lives of Property, Plant and Equipment and Intangible Assets

As described in the significant accounting policies, the Company reviews the estimated useful lives of Property, Plant and Equipment and Intangible Assets at the end of each reporting period.

3.2 Fair Value measurements and valuation processes

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. Fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows :

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability. The Company engages third party valuers, where required, to perform

3.3. Claims, Provisions and Contingent Liabilities:

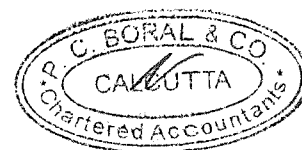
The Company has ongoing litigations with various regulatory authorities and third parties. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its best estimate of the liability. Such accruals are by nature complex and can take number of years to resolve and can involve estimation uncertainty.

3.4. Impairment of financial assets

The Company assesses impairment based on Expected Credit Losses (ECL) model on Trade Receivables. The Company uses a provision matrix to determine impairment loss allowance on the portfolio of Trade Receivables. The provision matrix is based on its historically observed default rates over the expected life of the Trade Receivable and is adjusted for forward looking estimates. At every reporting date, the historically observed default rates are updated and changes in the forward looking estimates are analysed.

3.5 Taxes

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses including unabsorbed depreciation can be utilised. Significant management estimate and assumptions is required to determine the amount deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.



(Figs Rs In Lakhs)

Note 4 : Property, plant and equipment

Particulars	GROSS				DEPRECIATION			NET BLOCK	
	Cost/Deemed cost as at 01st April, 2023	Additions during the Year	Adjustments/ Sold during the Year	Cost/Deemed cost as at 31st March, 2024	Upto 01st April, 2023	Provided during the Year	Adjustments during the Year	Upto 31st March, 2024	As at 31st March, 2024
Plant and equipment	0.53			0.53	0.10	0.12		0.22	0.31
Office equipment	1.81	0.56		2.37	0.67	0.54		1.21	1.16
Furniture and fixtures	0.39			0.39	0.05	0.05		0.10	0.29
Total	2.72	0.56	-	3.28	0.81	0.71	-	1.52	1.76

Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Cost/Deemed cost as at 01st April, 2022	Additions during the Year	Adjustments/ Sold during the Year	Cost/Deemed cost as at 31st March, 2023	Upto 01st April, 2022	Provided during the Year	Adjustments during the Year	Upto 31st March, 2023	As at 31st March, 2023
Plant and equipment	0.21	0.32		0.53		0.10		0.10	0.43
Office equipment	1.68	0.13		1.81		0.67		0.67	1.14
Furniture and fixtures	0.39			0.39		0.05		0.05	0.34
Total	2.28	0.45	-	2.72	-	0.81	-	0.81	1.91

Note 5 Intangible Assets

Particulars	GROSS				AMORTISATION			NET BLOCK	
	Cost/Deemed cost as at 31st March, 2023	Additions during the Year	Adjustments/ Sold during the Year	Cost/Deemed cost as at 31st March, 2024	Upto 31st March, 2023	Provided during the Year	Adjustments during the Year	Upto 31st March, 2024	As at 31st March, 2024
	-			-	-			-	-
	-			-	-			-	-
	-			-	-			-	-
Commercial Property Right	1.56			1.56	0.19	0.19		0.38	1.18
Total	1.56	-	-	1.56	0.19	0.19	-	0.38	1.18

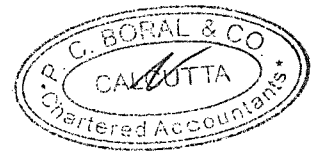
Particulars	GROSS BLOCK				AMORTISATION			NET BLOCK	
	Cost/Deemed cost as at 01st April, 2022	Additions during the Year	Adjustments/ Sold during the Year	Cost/Deemed cost as at 31st March, 2023	Upto 01st April, 2022	Provided during the Year	Adjustments during the Year	Upto 31st March, 2023	As at 31st March, 2023
	-			-	-			-	-
Commercial Property Right	1.56			1.56		0.19		0.19	1.37
Total	1.56	-	-	1.56	-	0.19	-	0.19	1.37

Note 6 Intangible Assets under Development

(Figs Rs in Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION			NET BLOCK	
	As At 1st April, 2023	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31st March, 2024	For the year	Sale/Adjustment during the year	TOTAL	As At 31st March, 2024
A. Payment for Software Development	53.61	1.33	-	54.94	-	-	-	-	54.94
B. Input Cost Attributable to Software	231.78		-	231.78	-	-	-	-	231.78
C. Computer Software	353.56		-	353.56	-	-	-	-	353.56
	638.95	1.33	-	640.28	-	-	-	-	640.28

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION			NET BLOCK	
	As At 1st April, 2022	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31st March, 2023	For the year	Sale/Adjustment during the year	TOTAL	As At 31st March, 2023
A. Payment for Software Development	32.42	21.19	-	53.61	-	-	-	-	53.61
B. Input Cost Attributable to Software	122.14	109.63	-	231.78	-	-	-	-	231.78
C. Computer Software	353.56		-	353.56	-	-	-	-	353.56
	508.13	130.82	-	638.95	-	-	-	-	638.95



Note 7: Deferred tax liabilities/ (Assets)

(Figs Rs in Lakhs)

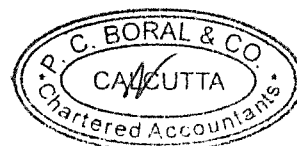
7.1	Particulars	(Figs Rs in Lakhs)		
		As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
	Deferred Tax Assets/ (Liabilities)			
	Arising out of temporary differences between tax and book written down value of depreciable assets	0.05	-0.01	-0.14
	Items allowable for tax purposes on payment basis	0.40	-	-
	Unabsorbed Loss	37.26	16.84	9.70
	Net Deferred Tax Asset	37.71	16.83	9.56

Particulars	Balance as at 1st April, 2022	Recognised/(Reversed) in Statement of Profit and Loss	Balance as at 31st March, 2023	Recognised/(Reversed) in Statement of Profit and Loss	Balance as at 31st March, 2024
Deferred Tax Assets/ (Liabilities)					
Arising out of temporary differences between tax and book written down value of depreciable assets	(0.14)	(0.13)	(0.01)	(0.06)	0.05
Items allowable for tax purposes on payment basis	-	-	-	(0.40)	0.40
Unabsorbed Loss	9.70	(7.14)	16.84	(20.42)	37.26
Net Deferred Tax Asset/ (Liability)	9.56	(7.27)	16.83	(20.88)	37.71

7.2. Tax Expense

This note provides an analysis of the Company's income tax expense, shows amounts that are recognised directly in equity and how the tax expenses is affected by non- assessable and non- deductible items. It also explains significant estimates made in relation to tax positions.

Particulars	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Current Tax Expense recognised in Profit and Loss		
Current Tax	-	-
Provision relating to earlier years	-	-
Total Current Tax expense (A)	-	-
Deferred Tax Expense recognised in Profit and Loss		
Deferred tax charge / (credit)	(20.87)	(7.27)
Total Deferred Tax Expense recognised in Profit and Loss (B)	(20.87)	(7.27)
Total Income Tax Expense (A + B)	(20.87)	(7.27)
Reconciliation of tax expense and the accounting profit multiplied by India's tax rate:		
Particulars	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Profit before tax	(83.13)	(27.88)
Tax at the Indian tax rate of 25.168% (2022-23: 25.168%)	(20.92)	(7.02)
Less - Items exempted from tax		
Add Expenditure not allowed in Tax		
Add/ (Less) - Impact of Items Taxed at special rates		
Other Items	0.05	(0.25)
Income Tax expense	(20.87)	(7.27)



(All amounts in Rupees lakhs, unless otherwise stated)

28 EARNINGS PER SHARE				
Particulars	For the year ended		For the year ended	
	31st March 2024		31st March 2023	
Net Profit attributable to Equity Shareholders (in Rs Lakhs)		(62.26)		(20.61)
Weighted average number of equity share outstanding at the end of the period (Nos)		99,00,000		99,00,000
Nominal Value Per Share (₹)		10.00		10.00
Basic Earning per Share(₹)		(0.63)		(0.21)
Diluted Earnings Per Equity Share (₹)*		(0.63)		(0.21)

* The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and diluted earnings per share of the Company remains the same.

29 Financial Instruments and Related Disclosures

29.1 Capital Management

The Company's policy is to maintain an adequate capital base so as to sustain future development. Capital includes issued capital, The Company has no borrowings .

Categories of Financial Instruments

29.2 Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments:

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Carrying Value	Fair Value	Carrying Value	Fair Value
	Rs. In lakhs	Rs. In lakhs	Rs. In lakhs	Rs. In lakhs
Financial assets				
A. Measured at amortised cost				
(i) Trade receivables	0.80	0.80	1.14	1.14
(ii) Cash and cash equivalents	6.42	6.42	5.04	5.04
(iii) Other financial assets	1.01	1.01	1.01	1.01
Sub-Total (A)	8.23	8.23	7.19	7.19
Total financial assets (A)	8.23	8.23	7.19	7.19
Financial liabilities				
B. Measured at amortised cost				
(i) Borrowings	3.40	3.40	0.00	0.00
(ii) Trade payables	3.49	3.49	42.48	42.48
(iii) Other financial liabilities	0.21	0.21	0.00	0.00
Total financial liabilities	7.10	7.10	42.48	42.48

The management assessed that cash and cash equivalents, other financial assets and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

29.3 Financial risk management objectives

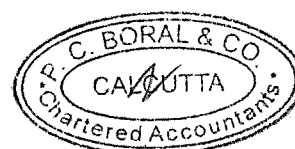
The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company continues to focus on a system-based approach to business risk management. The Company's financial risk management process seeks to enable the early identification, evaluation and effective management of key risks facing the business. Backed by strong internal control systems, the current Risk Management System rests on policies and procedures issued by appropriate authorities; process of regular reviews / audits to set appropriate risk limits and controls; monitoring of such risks and compliance confirmation for the same.

a) Market risk

The Company's Financial Instruments are exposed to market changes. The Company is exposed to following significant market risk:

- i. Interest Rate Risk
- iii. Price Risk

Market Risk Exposures are measured using sensitivity analysis. There has been no change to the Company's exposure to market risks or the manner in which these risks are being managed and measured.



(Figs Rs in Lakhs)

Note 8: Inventories

Particulars	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Medicine and Wellness Items	2.85	1.56	0.38
Medical Equipment and Kits etc	28.90	29.46	29.83
	31.75	31.02	30.21

Note 9: Trade receivables

Particulars	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Current			
Unsecured - At amortised Cost			
(a) Trade Receivables Considered Good	0.80	1.14	2.22
	0.80	1.14	2.22
	0.80	1.14	2.22

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from Invoice date					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	0.77		0.03			0.80
(ii) Undisputed trade receivables – which have significant increase in credit risk						
(iii) Undisputed trade receivables – credit impaired						
(iv) Disputed trade receivables – considered good						
(v) Disputed trade receivables – which have significant increase in credit risk						
(vi) Disputed trade receivables – credit impaired						

Particulars	Outstanding for following periods from Invoice date					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	1.14					1.14
(ii) Undisputed trade receivables – which have significant increase in credit risk						
(iii) Undisputed trade receivables – credit impaired						
(iv) Disputed trade receivables – considered good						
(v) Disputed trade receivables – which have significant increase in credit risk						
(vi) Disputed trade receivables – credit impaired	-	-				-

Note 10: Cash and cash equivalents

Particulars	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Cash and cash equivalents			
(a) Balances with bank			
Current Accounts	6.00	5.02	5.16
(b) Cash on hand	0.42	0.02	0.02
	6.42	5.04	5.18

Note 11: Other financial assets

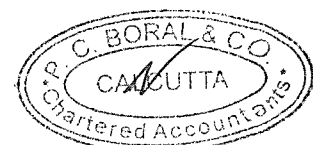
Particulars	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Current			
Unsecured Considered Good			
At Amortised Cost			
Security Deposit	1.01	1.01	0.01
	1.01	1.01	0.01

12. Income Tax Assets (Net)

Particulars	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Advance Income-Tax	0.14	0.24	0.02
Total	0.14	0.24	0.02

Note 13: Other assets

Unsecured Considered Good	As at 31st March, 2024	As at 31st March 2023	As At 31st March 2022
Current			
Balance with Government authorities	5.02	1.97	1.01
Prepaid expenses	0.25	0.19	0.40
Advance to suppliers/ service providers		0.11	0.14
	5.27	2.27	1.55



Note 14: Equity share capital

Authorised equity share capital

(Figs Rs in Lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
100,00,000 (Previous Year 100,00,000) Equity Shares of Rs. 10/- each	1,000	1,000.00	600.00
	1,000	1,000.00	600.00

Issued, subscribed and paid-up equity share capital

Particulars	As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
59,40,000 Equity Shares of Rs. 10/- each	594.00	594.00	594.00
39,60,000 Equity shares of Rs. 10/- each, paid up valley Rs 6 each (Previous year Rs 3 / share)	237.60	118.80	-
Balance at the end of the year	831.60	712.80	594.00

(i) Movement in equity share capital

Particulars	As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
Opening balance	712.80	594.00	594.00
Changes in equity share capital	118.80	118.80	-
Closing balance	831.60	712.80	594.00

Terms and rights attached to equity shares

The Company has one class of equity share having a par value of Rs 10/- each. 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 the ensuing Annual General Meeting except in the 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.

14.1 Shares held by the Holding Company and subsidiaries of the Holding Company

Name of the Shareholder	As at 31st March, 2024			As at 31st March, 2023			
	Number of Shares	Amount	% holding	Number of Shares	Amount	% holding	% Change
Bajoria Financial Services Pvt Ltd	79,20,000	633.60	76.19%	79,20,000	514.80	72.22%	3.97%

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

Shareholders holding more than 5% of Equity Share Capital of Rs.	As at 31st March, 2024			As at 31st March, 2023		
	(Nos.)	Amount	(%)	(Nos.)	Amount	(%)
Bajoria Knowledge Pvt. Ltd.	19,80,000	198.00	23.81%	19,80,000	198.00	27.78%
Bajoria Financial Services Pvt Ltd. *	79,20,000	633.60	76.19%	79,20,000	514.80	72.22%
	99,00,000	831.60	100.00%	99,00,000	712.80	100.00%

14.2 Details of shares held by promoters (Equity Shares of Rs 10 each fully paid up):

As at 31st March, 2023							
Particulars	No. of Equity Shares at the beginning of the year	No. of Equity Shares at the end of the year	% of Total Shares at the beginning of the year	No. of Equity Shares at the end of the year	No. of Equity Shares at the end of the year	% of Total Shares at the end of the year	% Change
Bajoria Knowledge Private Limited	19,80,000	198.0	23.81%	19,80,000	198.00	23.81%	0.00%
Bajoria Financial Services Private Limited	79,20,000	633.6	76.19%	79,20,000	514.80	72.22%	3.97%
TOTAL	99,00,000	831.6		99,00,000	712.8		

Note 15 : Other equity

Particulars	As at 31st March, 2024	As at 31st March, 2023	As at 01st April, 2022
Retained earning	(117.76)	(55.50)	(34.89)
Total reserves and surplus	(117.76)	(55.50)	(34.89)

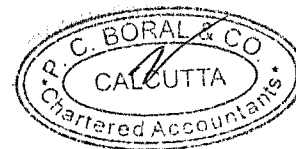
(i) Retained earning

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening balance	(55.50)	(34.89)
Net profit/(loss) for the period	(62.26)	(20.61)
Closing balance	(117.76)	(55.50)

Nature and purpose of other reserves

(ii) Retained Earnings

i) Retained earnings represents the profits that the Company has earned till date, less any dividends or other distributions to the shareholders.



(Figs Rs in lakhs)

Note 21: Revenue from Operations

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Sale of Goods		
Medicine and wellness items	41.43	39.98
Medical Equipment and Kits etc	0.38	
Fees for services rendered	2.39	5.65
	44.20	45.63

Note 22: Other Income

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Rent	0.14	
Miscellaneous Income	0.02	
	0.16	-

Note 23 Purchase of Stock in Trade

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Purchase of Medicine and wellness items	40.63	38.61
Purchase of Medical Equipment and kits etc	-	0.03
	40.63	38.64

Note 24 Changes in Inventory

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Opening Stock in Trade	31.02	30.21
Less Closing Stock in Trade	(31.75)	(31.02)
	(0.73)	(0.81)

Note 25: Employee Benefit Expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Salaries and Wages	60.75	17.22
Contribution to provident and other funds	3.67	1.27
Gratuity	2.43	
Staff welfare expenses	1.22	0.42
	68.07	18.91

Note 26: Depreciation expense

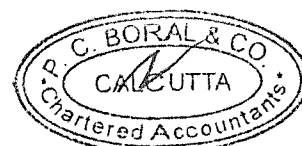
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Depreciation on property, plant and equipment	0.71	0.81
Amortisation of Intangible Assets	0.19	0.19
	0.90	1.00

Note 27: Other expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Rent	1.44	1.44
Repairs and Maintenance		
Plant and Machinery		
Buildings		
Others	0.28	0.42
Rates and Taxes	0.25	3.23
Auditor's remuneration (Refer (a) below)	0.25	0.25
Travelling and Conveyance	2.56	1.38
Printing and Stationery	0.62	0.11
Professional Fees	0.95	1.21
Sponsorship Fees		0.95
Membership Fees	0.08	0.09
Telephone and Internet Expense	1.73	0.22
Business Promotion Expenses	1.88	1.10
Service Charges Paid	1.62	4.61
Cloud Hosting Charges	4.85	
Domain Charges	0.45	
Internship Fees	0.60	
Packaging Materials	0.07	
Advance Written off	0.55	
Bank Charges	0.29	0.18
Miscellaneous Expenses	0.15	0.58
	18.62	15.77

(a) Details of auditors' remuneration and out-of-pocket expenses are as below:

Audit Fees	0.25	0.25
	0.25	0.25



(All amounts in Rupees lakhs, unless otherwise stated)

28 <u>EARNINGS PER SHARE</u>	Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	Net Profit attributable to Equity Shareholders (in Rs Lakhs)	(62.26)	(20.61)
	Weighted average number of equity share outstanding at the end of the period (Nos)	99,00,000	99,00,000
	Nominal Value Per Share (₹)	10.00	10.00
	Basic Earning per Share(₹)	(0.63)	(0.21)
	Diluted Earnings Per Equity Share (₹)*	(0.63)	(0.21)

* The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and diluted earnings per share of the Company remains the same.

29 Financial Instruments and Related Disclosures

29.1 Capital Management

The Company's policy is to maintain an adequate capital base so as to sustain future development. Capital includes issued capital, The Company has no borrowings .

Categories of Financial Instruments

29.2 Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments:

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Carrying Value	Fair Value	Carrying Value	Fair Value
	Rs. In lakhs	Rs. In lakhs	Rs. In lakhs	Rs. In lakhs
Financial assets				
A. Measured at amortised cost				
(i) Trade receivables	0.80	0.80	1.14	1.14
(ii) Cash and cash equivalents	6.42	6.42	5.04	5.04
(iii) Other financial assets	1.01	1.01	1.01	1.01
Sub-Total (A)	8.23	8.23	7.19	7.19
Total financial assets (A)	8.23	8.23	7.19	7.19
Financial liabilities				
B. Measured at amortised cost				
(i) Borrowings	3.40	3.40	0.00	0.00
(ii) Trade payables	3.49	3.49	42.48	42.48
(iii) Other financial liabilities	0.21	0.21	0.00	0.00
Total financial liabilities	7.10	7.10	42.48	42.48

The management assessed that cash and cash equivalents, other financial assets and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

29.3 Financial risk management objectives

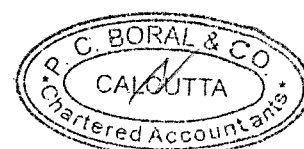
The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company continues to focus on a system-based approach to business risk management. The Company's financial risk management process seeks to enable the early identification, evaluation and effective management of key risks facing the business. Backed by strong internal control systems, the current Risk Management System rests on policies and procedures issued by appropriate authorities; process of regular reviews / audits to set appropriate risk limits and controls; monitoring of such risks and compliance confirmation for the same.

a) Market risk

The Company's Financial Instruments are exposed to market changes. The Company is exposed to following significant market risk:

- i. Interest Rate Risk
- iii. Price Risk

Market Risk Exposures are measured using sensitivity analysis. There has been no change to the Company's exposure to market risks or the manner in which these risks are being managed and measured.



ii. Interest rate risk

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. As all the financial assets and liabilities of the Company are non-interest bearing, the Company's net exposure to interest risk is nil.

iii. Price risk

The Company has no financial instruments which are dependant on fluctuation of market price. All surplus funds are kept in the bank account there is no price risk on such surplus funds.

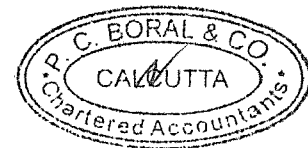
b) Liquidity risk

Liquidity risk is the risk that the Company may encounter difficulty in meeting its obligations. The Company manages its liquidity risk by ensuring that it will always have sufficient liquidity to meet its liabilities when due. The Company's investment decisions relating to deployment of surplus liquidity are guided by the tenets of safety, liquidity and return. The position as on year end is as follows:

Particulars	31st March 2024		31st March 2023	
	Current	Non-Current	Current	Non-Current
Financial assets				
(i) Trade receivables	0.80		1.14	
(ii) Cash and cash equivalents	6.42		5.04	
(iii) Other financial assets	1.01		1.01	
Total	8.23	-	7.19	-
Financial liabilities				
(i) Borrowings	3.4		-	
(ii) Trade payables	3.49		42.48	
(iii) Other financial liabilities	0.21		-	
Total	7.10	-	42.48	-

(c) Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument which may lead to a financial loss to the Company. The Company monitors its outstanding trade receivables and follows up with them regularly for collection.



Essentially Healthy Private Limited

3, Netaji Subhash Road, Kolkata-700 001

Notes to the Financial Statements as at and for the year ended March 31, 2024

30. Additional Regulatory Information as required by Para Y of Part - I to Schedule III to the Companies Act, 2013:

(i) The Company did not have any Immovable Property during the current year & previous year. Accordingly disclosures as required under this para is not applicable.

(ii) The company has not revalued its Property, Plant and Equipment during the current and previous year. Accordingly disclosures as required under this para is not applicable.

(iii) The company has not granted any loans or advances in the nature of loan to promoters, directors, KMP and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person except

(vi) There has been no proceeding initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder during the current and previous year. Accordingly disclosures under this para is not applicable.

(vii) The company does not have any borrowings from banks or financial institutions on the basis of security of current assets during the current and previous year. Accordingly disclosures under this para is not applicable.

(viii) The company has not been declared as wilful defaulter by any bank or financial institution or other lender during the current and previous year. Accordingly disclosures under this para is not applicable.

(ix) The company has not entered into any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the current and previous year. Accordingly disclosures under this para is not applicable.

(x) There are no charges or satisfaction pending for registration with the Registrar of Companies beyond the statutory period current and previous year. Accordingly disclosures under this para is not required.

(xi) The company did not have any subsidiary companies during the current and previous year, hence, compliance with number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on Number of Layers) Rules, 2017 is not applicable.

(xii) No Scheme of Arrangements has been approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 during the current and previous year. Accordingly disclosures under this para is not applicable.

(xiii)

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) during the current and previous year with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) during the current and previous year with the understanding (whether recorded in writing or otherwise) that the company shall:

(i) directly or indirectly lent or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Additional Regulatory Information as required by Para 5 (ix) to (xi) of Part - II to Schedule III to the Companies Act, 2013:

(i) There are no transactions not recorded in the books of accounts during the current and previous year that has been surrendered or disclosed as income in the books of account during the year in the tax assessment under the Income Tax Act, 1961.

(ii) The Company is not covered under Section 135 of the Companies Act, 2013. Accordingly disclosures in regard to CSR activities is not applicable.

(iii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the current and previous year and therefore, the disclosures as sought is not applicable.

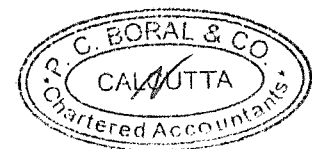


ESSENTIALLY HEALTHY PRIVATE LIMITED

3, Netaji Subhash Road, Kolkata-700 001

30 (xiv) Analytical Ratios:

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance more than 25%
Current Ratio	Current Assets	Current Liabilities	416.80%	95.86%	334.81%	Due to Increase in Current Liabilities
Debt-Equity Ratio	N.A.	N.A.	NA	NA	NIL	
Debt Service Coverage Ratio	N.A.	N.A.	NA	NA	NIL	
Return on Equity ratio	Net Profit After Tax	Equity Share Capital	-7.49%	-2.89%	159.04%	Due to Increase in Equity Share Capital
Inventory Turnover ratio	Inventories	Sale of Goods	75.94%	77.59%	-2.13%	Due to Increase in Revenue from Operations
Trade Receivables turnover ratio	Trade Receivables	Turnover	1.81%	2.50%	-27.60%	Due to Increase in Revenue from Operations
Trade Payables turnover ratio	Trade Payables	Turnover	7.90%	93.10%	-91.52%	Due to Increase in Revenue from Operations
Net Capital Turnover Ratio	Net Worth	Turnover	1618.62%	1440.51%	12.36%	Due to Increase in Revenue from Operations
Net Profit Ratio (%)	Net profit after Tax	Turnover	-140.85%	-45.17%	211.82%	Due to Increase in Revenue from Operations
Return on Capital Employed (%)	Net Profit before Interest & Tax	Total Assets - Current Liabilities	-11.62%	-4.24%	174.05%	Due to Increase in Total Assets and Current Liabilities
Return on Investment (%)	Profit	Equity Share Capital	-7.49%	-2.89%	159.04%	Due to Increase in Equity Share Capital



Note 31: First time adoption of Ind AS

Transition to Ind AS

31.1 These are the Company's first financial statements prepared in accordance with Ind AS. The accounting policies set out in Note 2, have been applied in preparing the financial statements for the year ended 31 March 2024, the comparative information presented in these financial statements for the year ended 31 March 2023 and in the preparation of an opening Ind AS balance sheet at 1 April 2022 (the Company's date of transition). In preparing its opening Ind AS balance sheet, the Company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2021 and other relevant provisions of the Act (previous GAAP or Indian GAAP).

Ind AS 101 (First time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS and is required to be mandatorily followed by first time adopters. The Company has prepared the opening Balance Sheet as per Ind AS as of 1st April 2022 (the transition date) by :

- recognising all assets and liabilities whose recognition is required by Ind AS,
- not recognising items of assets or liabilities which are not permitted by Ind AS,
- reclassifying items from previous Generally Accepted Accounting Principles (GAAP) to Ind AS as required under Ind AS and
- applying Ind AS in measurement of recognised assets and liabilities.

31.2 Exemptions and exceptions availed

Set below are the applicable Ind AS optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

Ind AS optional exemptions

31.2.1

Deemed cost

Ind AS 101 permits a first time adopter to consider the carrying amount as specified in the previous GAAP as the deemed cost. Accordingly, Property, Plant and Equipments and Intangible Assets were carried in the Statement of Financial Position prepared under Previous GAAP as at 31st March 2022. The Company has elected to regard such carrying amount as deemed cost at the date of transition i.e. 1st April 2022.

31.2.2 Ind AS mandatory exceptions

Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification and measurement of financial assets on the basis of the fact and circumstances that exists at the date of transition to Ind AS.

31.3 Reconciliations between previous GAAP and Ind AS

Ind AS 101 requires an entity to reconcile equity, total comprehensive income and cash flows for prior periods. The following tables represent the reconciliations from previous GAAP to Ind AS.

31.4 Reconciliation of total equity

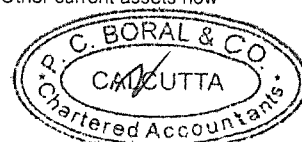
(All amounts in Rupees lakhs, unless otherwise stated)

Particulars	Notes	As at	
		31st March, 2023	31st March, 2022
Equity as per previous GAAP		(72.27)	(44.40)
Re-measurements on transition to Ind AS			
Other adjustments (Note 1)		(0.06)	(0.06)
Deferred tax (Note 2)		16.83	9.57
Balance of Equity as per Ind AS		(55.50)	(34.89)

14.3.2 Reconciliation of total comprehensive income

Particulars	For the Year ended 31st March, 2023
Net Profit after tax as per Previous GAAP	(27.88)
Re-measurements on transition to Ind AS	
Other adjustments	7.27
Deferred tax (Note 2)	
Net Profit after tax as per Ind AS	(20.61)
Total comprehensive income/(loss) as per Ind AS	(20.61)

Note 1: Other adjustments represents preliminary expenses deferred in previous GAAP and shown as Other current assets now written off.



ESSENTIALLY HEALTHY PRIVATE LIMITED

3, Netaji Subhash Road, Kolkata-700 001

32 Related party disclosures as required by Accounting Standard 18 "Related Party Disclosures" notified under section 133 of the Companies Act'2013:

- (i) Holding Company
Bajoria Financial Services Pvt. Ltd. India
- (ii) Associate Companies
Bajoria Enterprises Limited India
Heritage Health Insurance TPA Pvt. Ltd. India
Ganges Art Gallery Pvt. Ltd. India
Bajoria Knowledge Pvt. Ltd. India
IFGL Refractories Ltd. India
Cherie Sports Pvt. Ltd. (Previously known as Bajoria Estate Pvt. Ltd.) India
Excellent IT Services Pvt. Ltd. India
Bajoria Real Estate Pvt. Ltd. India
Bajoria River Front Realty Pvt Ltd (Formerly known as Heritage Health Knowledge Service Pvt Ltd) India
Heritage IT Solutions Pvt Ltd India
Ganges River View Properties Pvt Ltd India
River Front Realty Pvt Ltd India
Heritage Insurance Brokers Pvt. Ltd. India
Bajoria Service Providers Pvt Ltd (Formerly known as Bajoria Service Providers LLP) India
- (iii) Key Management Personnel (Director)
Smita Bajoria
Shishir Kr. Bajoria

The following transactions were carried out with the related parties in the ordinary course of business:

(Figs Rs in lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2022
I) With Holding Company			
a) Share Capital			
Bajoria Financial Services Pvt. Ltd.	118.80	118.80	222.75
b) Unsecured loan			
Bajoria Financial Services Pvt. Ltd.	3.40	40.00	-
II) With Associate Company			
a) Payment of Rent			
Ganges Art Gallery Pvt.Ltd. (including GST)	1.70	1.70	1.70
	1.70	1.70	1.70
b) Purchase of Desk Calender			
Ganges Art Gallery Pvt.Ltd. (including GST)	-	-	1.39
	-	-	1.39
c) Sale of Medicine. Etc			
Bajoria Service Providers Pvt Ltd	0.24	0.36	0.37
Heritage Insurance Brokers Pvt. Ltd.	-	-	0.44
IFGL Refractories Welfare Trust	-	0.24	-
IFGL Refractories Ltd.	-	-	0.04
	0.24	0.60	0.85

Related party relationship in terms of AS-18-"Related Party Disclosures" have been identified by the management.

33

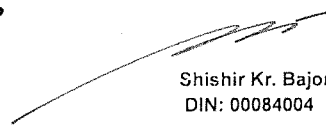
a) The operations of the company comprises of income from aggregation of health & medical services through its digital platform. All the operations are carried out in India .Accordingly the company does not have any geographical segment.

34 Previous years figures have been regrouped rearranged wherever considered necessary.

Signatures on Notes 1-34



Smita Bajoria
DIN: 00087222



Shishir Kr. Bajoria
DIN: 00084004

Place: Kolkata
Date: 26TH August, 2024

