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**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

**Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002**

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Email: carishikapoor@yahoo.co.in

CIN : U74999DL2016PTC303979

INDEPENDENT AUDITOR'S REPORT

**TO
THE MEMBERS OF
RODEC HEALTHCARE PRIVATE LIMITED**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **RODEC HEALTHCARE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including other comprehensive incomes) , and a summary of the significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management and Board of Directors of the Company are 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 including other comprehensive incomes of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014.

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



AUDITOR'S RESPONSIBILITY

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

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

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

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

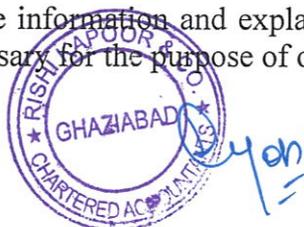
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards, the financial position of the Company as at 31st March 2024 and its financial performance, for the year ended on that date

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

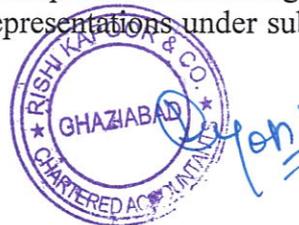
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India vide Order number S.O.849(E) dated 25th February 2020 in terms of sub-section (11) of section 143 of the Act, The Companies (Auditor's Report) Order, 2020 shall not apply to the company.
2. As required by section 143(3) of the Act, we further 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 purpose of our audit;



- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) The Balance Sheet and 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 applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014
- e) On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act
- f) 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 explanation 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; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
 - iv. (a) The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of Funds) or in any other persons or entities including foreign entities 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 or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.

(b) That no funds have been received by the company from any persons or entity including foreign entities with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

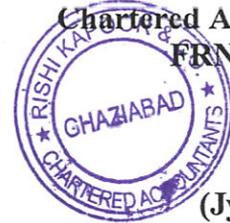
(c) That we had considered reasonable and appropriate audit procedures, in the circumstances based on such audit procedures nothing has come to our notice that caused us to believe that the representations under sub clause (a) and (b) contain any misstatement.



- v. The Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has maintained its books of account on manual basis, hence the provisions of clause 2(f)(vi) are not applicable on the company
- vii. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, although the feature of recording audit trail (edit log) facility has not been enabled in the respective software.

Place: Ghaziabad
Date : 24.08.2024

For Rishi Kapoor & Company
Chartered Accountants
FRNo 006615C



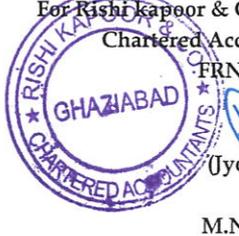
Jyoti
(Jyoti Arora)
Partner
M.No.455362

RODEC HEALTHCARE PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2024
CIN : U74999DL2016PTC303979

(Rs. In Thousands)

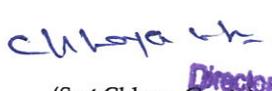
| PARTICULARS | NOTE NO. | AS AT 31.03.2024 | AS AT 31.03.2023 |
|---|-------------|---------------------|---------------------|
| I. EQUITY & LIABILITIES | | | |
| 1. SHAREHOLDER FUNDS | | | |
| a Share Capital | 1 | 100.00 | 100.00 |
| b Reserves & Surplus | 2 | 10717.20 | 9693.54 |
| c Money received against Share Warrants | | - | - |
| 2. SHARE APPLICATION MONEY PENDING ALLOTMENT | | | |
| | - | - | - |
| 3. NON CURRENT LIABILITIES | | | |
| a Long Term Borrowings | 3 | - | 2962.11 |
| b Deferred Tax Liabilities (Net) | | - | - |
| c Other Long Term Liabilities | - | - | - |
| d Long Term Provisions | | - | - |
| 4. CURRENT LIABILITIES | | | |
| a Short Term Borrowings | - | - | - |
| b Trade Payables | 4 | - | 1343.00 |
| c Other Current Liabilities | 5 | 60.00 | 303.57 |
| d Short Term Provisions | 6 | 1150.00 | 840.00 |
| TOTAL | | 12027.20 | 15242.22 |
| II. ASSETS | | | |
| 1. NON CURRENT ASSETS | | | |
| a Property, Plant & Equipment and Intangible Assets | | | |
| (i) Property, Plant & Equipment | 7 | - | 11526.80 |
| (ii) Intangible Assets | - | - | - |
| (iii) Capital Work In Progress | - | - | - |
| (iv) Intangible Assets Under Development | - | - | - |
| (v) Fixed Assets held for Sale | - | - | - |
| b Non Current Investments | - | - | - |
| c Deferred Tax Assets (Net) | 8 | 159.80 | 159.80 |
| d Long Term Loans & Advances | - | - | - |
| e Other Non Current Assets | - | - | - |
| 2. CURRENT ASSETS | | | |
| a Current Investments | - | - | - |
| b Inventories | - | - | - |
| c Trade Receivables | 9 | - | 2319.25 |
| d Cash & Cash Equivalents | 10 | 712.68 | 614.07 |
| e Short Term Loans & advances | 11 | 10281.84 | - |
| f Other Current Assets | 12 | 872.88 | 622.29 |
| TOTAL | | 12027.20 | 15242.22 |
| Significant Accounting Policies and Notes on Accounts | 20 | | |

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
FRN 006615C


(Jyoti Arora)
Partner
M.No.455362

For and on behalf of the Board of Directors
For Rodec Healthcare P Ltd. For Rodec Healthcare P Ltd.


(Mukesh Kumar Gupta)
Director
Din No. 00555175

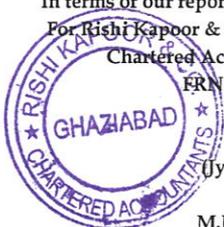

(Smt. Chhaya Gupta)
Director
Din No. 00560474

Place : Ghaziabad
Date : 24.08.2024
UDIN: 24455362BKBLMI6616

RODEC HEALTHCARE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2024
CIN : U74999DL2016PTC303979

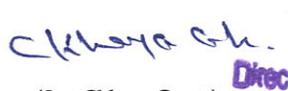
| PARTICULARS | | NOTE NO. | FOR THE YEAR ENDED 31.03.2024 | FOR THE YEAR ENDED 31.03.2023 |
|---|---|----------|----------------------------------|----------------------------------|
| I. CONTINUING OPERATIONS | | | | |
| 1 | Revenue from Operations | 13 | - | 70814.47 |
| 2 | Other Income | 14 | 2554.32 | 536.18 |
| | TOTAL | | <u>2554.32</u> | <u>71350.65</u> |
| 3 EXPENSES | | | | |
| a | Cost of Material & Construction | - | - | - |
| b | Purchase of Stock In Trade | 15 | - | 55904.31 |
| c | Change in Inventories of Finished Goods, Work In Progress & Stock In Trade | 16 | - | 6791.18 |
| d | Employee Benefit Expenses | 17 | - | 1331.19 |
| e | Finance Costs | 18 | 2.31 | 24.23 |
| f | Depreciation & Amortisation Expenses | 7 | 123.37 | 452.80 |
| g | Other Expenses | 19 | 274.51 | 9259.60 |
| | TOTAL | | <u>380.20</u> | <u>67763.40</u> |
| 4 | Profit / (Loss) before Exceptional & Extraordinary Items & Tax {(1+2)-3} | | <u>2174.12</u> | <u>3587.25</u> |
| 5 | Exceptional Items | | - | - |
| 6 | Profit / (Loss) before Extraordinary Items & Tax (4+/-5) | | <u>2174.12</u> | <u>3587.25</u> |
| 7 | Extraordinary Items | | - | - |
| 8 | Profit / (Loss) before Tax (6+/-7) | | <u>2174.12</u> | <u>3587.25</u> |
| 9 Tax Expenses | | | | |
| a | Current Tax Expenses for Current Year | | 1150.00 | 840.00 |
| b | MAT Credit (Where applicable) | | - | - |
| c | Firm Tax | | - | - |
| d | Current Tax Expenses Relating to Prior Years | | 0.46 | 3.96 |
| e | Net Current Tax Expenses | | 1150.46 | 843.96 |
| f | Deferred Tax Asset / (Liability) | | - | 53.78 |
| | TOTAL | | <u>1150.46</u> | <u>790.18</u> |
| 10 | Profit / (Loss) from Continuing Operations (8+/- 9) | | 1023.66 | 2797.07 |
| 11 | Profit / (Loss) from Discontinuing Operations Before Tax | | - | - |
| 12 | Tax Expenses of Discontinuing Operations | | - | - |
| 13 | Profit / (Loss) from Discontinuing Operations After Tax (11+/-12) | | - | - |
| 14 | Profit / (Loss) For the Year (10+/-13) | | 1023.66 | 2797.07 |
| 15 Earning per Share (of Rs.10/- each) : | | | | |
| a | Basic | | 102.37 | 279.71 |
| b | Diluted | | 102.37 | 279.71 |

Significant Accounting Policies and Notes on Account 20

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
ERN No. 006615C

(Jyoti Arora)
Partner
M.No.455362

Place : Ghaziabad
Date : 24.08.2024
UDIN: 24455362BKBLMI6616

For and on behalf of the Board of Directors
For Rodec Healthcare P Ltd. For Rodec Healthcare P Ltd.

(Mukesh Kumar Gupta)
Director
Din No. 00555175

(Smt. Chhaya Gupta)
Director
Din No. 00560474

RODEC HEALTHCARE PRIVATE LIMITED

(Rs. In Thousands)

NOTES ON ACCOUNT

Note No. - 1

A SHARE CAPITAL

a AUTHORISED CAPITAL

Equity shares of Rs. 10/- each

TOTAL

b ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

Equity shares of Rs. 10/- each

TOTAL

| AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|------------------|----------------|------------------|----------------|
| Number | Amount | Number | Amount |
| 100000 | 1000.00 | 100000 | 1000.00 |
| 100000 | 1000.00 | 100000 | 1000.00 |
| 10000 | 100.00 | 10000 | 100.00 |
| 10000 | 100.00 | 10000 | 100.00 |

B (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

| Particulars | AS AT 31.03.2024 | | AS AT 31.03.2023 | |
|--|----------------------|--------|----------------------|--------|
| | No. of Equity Shares | Amount | No. of Equity Shares | Amount |
| Equity shares outstanding at the beginning of the year | 10000 | 100.00 | 10000 | 100.00 |
| Add:- Share issued during the year | - | - | - | - |
| Less :- Share Bought back during the year | - | - | - | - |
| Equity shares outstanding at the end of the year | 10000 | 100.00 | 10000 | 100.00 |

(ii) Details of shares held by each shareholder holding more than 5% shares:

| Class of shares / Name of shareholder | As at 31st March, 2024 | | As at 31st March, 2023 | |
|---------------------------------------|------------------------|-----------------------------------|------------------------|-----------------------------------|
| | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| As Per Annexure "A" Attached | | | | |

(iii) Details of share holding of the Promoters

| Name of the Promotor | As at 31st March, 2024 | | | As at 31st March, 2023 | | |
|------------------------------|------------------------|----------------------------|---------|------------------------|----------------------------|---------|
| | Number of shares held | % holding in that class of | Change% | Number of shares held | % holding in that class of | Change% |
| As Per Annexure "B" Attached | | | | | | |

Terms / rights attached to the equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. All the Equity Shares carry the same rights with respect to voting, dividends etc.

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



RODEC HEALTHCARE PRIVATE LIMITED

(Rs. In Thousands)

| Note No. - 2 | As at 31st March, 2024 | As at 31st March, 2023 |
|--|------------------------|------------------------|
| RESERVES & SURPLUS | | |
| Profit & Loss Account | | |
| Opening Balance | 9693.54 | 6896.46 |
| Add ; Net Profit / (Net Loss) for the year | 1023.66 | 2797.07 |
| Closing Balance | 10717.20 | 9693.54 |
| TOTAL | 10717.20 | 9693.54 |

NON CURRENT LIABILITIES

| Note No. - 3 | Current Maturities | Non Current Maturities | Current Maturities | Non Current Maturities |
|---|--------------------|------------------------|--------------------|------------------------|
| LONG TERM BORROWINGS | | | | |
| Secured Loans | | | | |
| Unsecured Loans from Director Mukesh Kumar Gupta | - | - | - | 2962.11 |
| TOTAL | - | - | - | 2962.11 |

CURRENT LIABILITIES

| Note No. - 4 | | | |
|--------------------------------|--|----------|----------------|
| TRADE PAYABLES-BILLED | | | |
| Trade Payables (List enclosed) | | - | 1343.00 |
| TOTAL | | - | 1343.00 |

Trade Payables ageing schedule :

| Particulars | Outstanding for following periods from due date of Payment | | | | Total Rg. |
|----------------------|--|--------------|-------------|-------------------|----------------|
| | Less than 1 Year | 1 - 2 Years | 2 - 3 Years | More than 3 Years | |
| | As at 31 March, 2024 | | | | |
| (i) Others | - | - | - | - | - |
| TOTAL | - | - | - | - | - |
| As at 31 March, 2023 | | | | | |
| (i) Others | 1306.63 | 36.37 | - | - | 1343.00 |
| TOTAL | 1306.63 | 36.37 | - | - | 1343.00 |

Balances of Trade Payables are subject to confirmation.

As told by the management of the company that it is not possible to give the details of the parties in the form of MSME and non MSME. Further the management has also confirmed that during the year, No Company has been stuck off, from which the company has done any transactions. The Board of the Directors had informed that they had treated accounting date as due date for ageing purpose.

| Note No. - 5 | | | |
|----------------------------------|--|--------------|---------------|
| OTHER CURRENT LIABILITIES | | | |
| Statutory Dues Payable | | 60.00 | 201.53 |
| Other Expenses Payable | | - | 102.04 |
| TOTAL | | 60.00 | 303.57 |

| Note No. - 6 | | | |
|------------------------------|--|----------------|---------------|
| SHORT TERM PROVISIONS | | | |
| Provision For Income Tax | | 1150.00 | 840.00 |
| TOTAL | | 1150.00 | 840.00 |



RODEC HEALTHCARE PRIVATE LIMITED

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2024

| S.No. | PARTICULARS | Life | GROSS BLOCK | | DEPRECIATION | | NET BLOCK | | Note No. - 7 |
|----------------------|----------------|------|------------------|-------------------------------------|------------------|---------------|------------------|------------------|-----------------|
| | | | AS AT 01.04.2023 | ADDITIONS TRANSFER UP TO 31.03.2023 | AS AT 31.03.2024 | FOR THE YEAR | UP TO 31.03.2024 | AS AT 31.03.2024 | |
| 1 | Leasehold Land | - | 9301.44 | 11.40 | 9312.84 | - | - | - | 9301.44 |
| 2 | Building | 30 | 4050.50 | - | 4050.50 | 123.37 | 1948.51 | - | 2225.36 |
| Total Rs. | | | 13351.94 | - | 13363.34 | 123.37 | 1948.51 | - | 11526.80 |
| Previous Year | | | 16804.73 | - | 3452.79 | 452.81 | 2216.71 | 1825.14 | 11526.80 |



| | |
|---------|---------|
| 622.29 | 622.29 |
| 412.65 | 201.42 |
| 2319.25 | 614.07 |
| - | - |
| - | - |
| - | - |
| - | - |
| 2319.25 | 2319.25 |
| - | - |
| - | - |
| - | - |
| 2319.25 | 2319.25 |
| 159.80 | 159.80 |
| 53.78 | 53.78 |
| 106.03 | 106.03 |
| 23 | 23 |

usands)

RODEC HEALTHCARE PRIVATE LIMITED

CONTINUING OPERATIONS

| | | (Rs. In Thousands) | |
|---------------|--|---------------------------------------|---------------------------------------|
| | | For The Year Ended 31st March,2024 | For The Year Ended 31st March,2023 |
| Note No. - 13 | REVENUE FROM OPERATIONS | | |
| | Sales | - | 70814.47 |
| | TOTAL | - | 70814.47 |
| Note No. - 14 | OTHER INCOME | | |
| | Interest on FDR | - | 3.29 |
| | Interest (Received) | 313.15 | - |
| | Profit on sale of Fixed assests | 2241.17 | 532.89 |
| | TOTAL | 2554.32 | 536.18 |
| | EXPENSES | | |
| Note No. - 15 | COST OF MATERIAL CONSUMED | | |
| | Opening Stock | - | 8399.07 |
| | Add: Purchases | - | 47505.25 |
| | | - | 55904.31 |
| | Less : Closing Stock | - | - |
| | TOTAL | - | 55904.01 |
| Note No. - 16 | CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE | | |
| | Opening Stock :- | | |
| | Finished Goods | - | 6791.18 |
| | | - | 6791.18 |
| | Closing Stock :- | | |
| | Finished Goods | - | - |
| | | - | - |
| | Increase / Decrease In Finished & Semi-Finished Goods | - | 6791.18 |
| Note No. - 17 | EMPLOYEE BENEFIT EXPENSES | | |
| | Salaries | - | 1139.67 |
| | Staff Welfare | - | 81.03 |
| | Bonus | - | 110.50 |
| | TOTAL | - | 1331.19 |
| Note No. - 18 | FINANCE COSTS | | |
| | Bank Charges & Interest | 2.31 | 24.23 |
| | TOTAL | 2.31 | 24.23 |
| Note No. - 19 | OTHER EXPENSES | | |
| | MANUFACTURING EXPENSES | | |
| | Contractor Wages | - | 1778.56 |
| | Stores and Consumables | - | 78.05 |
| | Electricity Charges | 50.60 | 360.49 |
| | Freight Inward | - | 654.31 |
| | | 50.60 | 2871.41 |
| | OTHER EXPENSES | | |
| | Printing & Stationery | - | 3.80 |
| | Telephone & Internet Charges | - | 7.55 |
| | Rates & Taxes | - | 3.35 |
| | Travelling & Conveyance | - | 4.65 |
| | Fees & Subscription | - | 6.50 |
| | Auditor's Remuneration | 30.00 | 30.00 |
| | Legal & Professional Charges | 93.40 | 23.60 |
| | Insurance | - | 39.64 |
| | Miscellaneous Expenses | - | 0.09 |
| | Repair & Maintenance | - | 230.66 |
| | Testing Expense | - | 8.84 |
| | Bad Debts | 80.27 | - |
| | Fine & Penalty | 0.24 | - |
| | GST (Paid)/Vat | - | 29.59 |
| | TOTAL | 203.92 | 388.27 |
| | | 254.51 | 3259.68 |



RODEC HEALTHCARE PRIVATE LIMITED

CIN : U74999DL2016PTC303979

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31st MARCH, 2024**

Note No. : 20

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Property, Plants & Equipment :-

Property, Plants & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Inventories :-

Nil being there is no closing stock.

6. Retirement Benefits:-

The gratuity, leave encashment and retirement benefits are accounted for on accrual basis.

7. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

8. Provisions, Contingent Liabilities and Contingent Assets:- (As-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where It is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the Income that may never be realized.

(B) Notes on Financial Statements

1. There is no creditor in the Company; hence the information is not given.
2. Previous Years' figures have been regrouped/ recast to make them comparable with the current year's figures.
3. The company is not having immovable properties as on 31st March,2024.
4. No proceedings have been initiated / or are pending, during the year against the company as on 31st March 2024 for holding any benami property under the Benami Transactions(Prohibition) Act,1988 and rules thereon.
5. The company has not defaulted in the repayment of loans or in the payment of interest to their lenders.
6. The company does not have any layer of companies.
7. The Company has not done any arrangements as per section 230 to 237 of the Companies Act, 2013.

8. The Company does not deal in Crypto Currencies during the Year.
9. The company has no working capital limit and thus is not required to submit statements with banks and other financial institutions.
10. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act.
11. Balance Short Term Loans & Advances have been taken at their book value and are subject to confirmation and reconciliation.

12. Payments to Auditors:

| Auditors Remuneration | 2023-2024 | 2022-2023 |
|------------------------------|------------------|------------------|
| Audit Fees | 30000.00 | 30000.00 |
| Tax Audit Fees | Nil | Nil |
| Company Law Matters | Nil | Nil |
| GST | Nil | Nil |
| Total | 30000.00 | 30000.00 |

13. Loans and Advances are considered good in respect of which company does not hold any security.

14. Related Party disclosure

(I) Key Management Personnel

Mukesh Kumar Gupta

Smt. Chhaya Gupta

15. Related Party transactions

| Year ended March 31,2024 | | | | |
|--------------------------|------------------------------------|---|-----------------------|-------|
| Nature of Transactions | Subsidiary /Holding of the company | Associates/ Joint ventures of Company and its subsidiaries or holding | Other Related Parties | Total |
| Revenue from Operations | NIL | NIL | NIL | NIL |

Balances Payable to related parties are as follows:

| As at March 31,2024 | | | | |
|------------------------|------------------------------------|---|-----------------------|-------|
| Nature of Transactions | Subsidiary /Holding of the company | Associates/ Joint ventures of Company and its subsidiaries or holding | Other Related Parties | Total |
| Others | NIL | NIL | NIL | NIL |

16. Other income include NIL on account of interest on FDR (P.Y. Rs.3294/-)

17. Value of Imports

| | |
|----------------|-----|
| Raw Material | |
| Finished Goods | Nil |

18. Expenditure in Foreign Currency Nil

19. Earning in Foreign Exchange Nil

| 20. RATIO ANALYSIS Ratio | Methodology | For the Year ended | | Variance(%) | Explanation of variance more than 25% |
|--|--|--------------------|------------|-------------|---|
| | | 31.03.2024 | 31.03.2023 | | |
| Current Ratio | Total Current Assets over Total Current Debt over Total Shareholder Equity | 9.81 | 1.43 | 585.39% | Due to Increase in Current Assets |
| Debt-Equity Ratio | Debt over Total Shareholder Equity | 0.00 | 0.30 | -100.00% | Due to decrease in Debt |
| Debt- Service Coverage Ratio | EBITDA over Debt Service (Interest & Lease Payments + Principal Repayments) | 0.00 | 109.75 | -100.00% | Due to decrease in Debt Service |
| Return on Equity Ratio | PAT over Total average Equity | 0.099 | 0.33 | -70.19% | Due to decrease in PAT |
| Inventory Turnover Ratio | Cost of goods sold over Average Inventory | 0.00 | 9.32 | -100.00% | Due to decrease in Cost of Goods Sold and Average Inventories |
| Trade Receivables Turnover Ratio | Revenue from Operations over Average Trade Receivables | 0.00 | 59.02 | -100.00% | Due to decrease in Revenue from operations |
| Trade Payables Turnover Ratio | Net Credit Purchases over Average Trade Payables | 0.00 | 9.93 | -100.00% | Due to decrease in Purchases |
| Net Capital Turnover Ratio | Revenue from operations over Average Capital (i.e Total Current assets less Total current liabilities) | 0.00 | 17.87 | -100.00% | Due to decrease in Revenue from operations |
| Net Profit Ratio | Net Profit over Revenue from operations | 0.000 | 0.039 | -100.00% | Due to decrease in Revenue from operations |
| Return on Capital employed Ratio/ Return on Investment | Profit before tax & Interest (PBIT) over Average Capital employed (i.e Total Shareholders' Equity and Debts) | 0.20 | 0.28 | -28.94% | Due to decrease in EBIT |

21. All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule VI to the Company's Act, 1956 Notified by the Ministry of Corporate affairs vide Notification No. SO447 (E) Dated 28th February, 2011 and SO653(E) Dated 30th March, 2011. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

In terms of Our Separate Audit Report of Even Date Attached

For Rodec Healthcare P Ltd.

 Director

(Mukesh Kumar Gupta)
Director
DIN : 00555175

For Rodec Healthcare P Ltd

 Director

(Smt. Chhaya Gupta)
Director
DIN : 00560474

For Rishi Kapoor & Company
Chartered Accountants

ERNo 006615C





(Jyoti Arora)
Partner
M.No.455362

Place: Ghaziabad
Date : 24.08.2024