



**INDEPENDENT AUDITORS' REPORT**  
**(UDIN:24052943BKASPN2037)**

**To,**  
**THE MEMBERS OF**  
**M/S NUTRIKOSH INDIA PRIVATE LIMITED**

**Opinion**

We have audited the accompanying standalone financial statements of **M/S NUTRIKOSH INDIA PRIVATE LIMITED**, which comprise the balance sheet as at March 31st, 2024, and the Statement of Profit and Loss and 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 Companies Act, 2013 („Act“) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2024, its **PROFIT** for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

**Key audit matters**

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

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

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

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone



financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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 is also responsible for overseeing the Company's financial reporting process.

### **Management's Responsibility 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the 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; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors is also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibility**

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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we confirm that it is not applicable on the company for this financial year.
2. As required by Section 143 (3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31/03/2024 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2024 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 explanations given to us:
    - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.



- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 14/08/2024

Place : KANPUR

For MURMURIA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

FRN : 316188E

*Sunil Murmuria*



CA SUNIL MURMURIA  
(PROPRIETOR)

M. NO. : 052943

UDIN: 24052943BKASPN2037



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Member Details: SUNIL MURMURIA (052943)

Firm Details: 316188E

Document Type: Audit and Assurance Functions

Type of Audit: Statutory Audit - Corporate

Date of signing of Document: 14-08-2024

Figures/Particulars:  
1. Financial Year: 01-04-2023-31-03-2024  
2. Gross Turnover/Gross Receipt: 28,43,78,825.67  
3. Shareholder Fund/Owners Fund: 2,63,28,082.76  
4. Net Block of Property, Plant & Equipment: 15,518.59

Document Description: SIGNATURE OF BS & PL 2024

Status: Active

**NUTRIKOSH INDIA PRIVATE LIMITED**

**CIN : U01100UP2021PTC147207**

**BALANCE SHEET AS AT 31/03/2024**

In Thousand

| Particulars  | Note No. | as at 31/03/2024 | as at 31/03/2023  |
|--|----------|------------------|-------------------|
| <b>EQUITY AND LIABILITIES</b>  |          |                  |                   |
| <b>Shareholders' funds</b>   |          |                  |                   |
| Share capital  | 2.1      | 1,00.00          | 1,00.00           |
| Reserves and surplus   | 2.2      | 26,228.08        | 3244.97           |
| Money received against share warrants  |          | -                | -                 |
|  |          | 26,328.08        | 3,344.97          |
| Share application money pending allotment  |          | -                | -                 |
| <b>Non-current liabilities</b>   |          |                  |                   |
| Long-term borrowings   | 2.3      | -                | -                 |
| Deferred tax liabilities (Net)   | 2.4      | -                | -                 |
| Other Long-term liabilities  | 2.5      | -                | -                 |
| Long-term provisions   | 2.6      | -                | -                 |
|  |          | 0.00             | 0.00              |
| <b>Current liabilities</b>   |          |                  |                   |
| Short-term borrowings  | 2.7      | 35,683.75        | 14,62.00          |
| Trade payables   | 2.8      | -                | -                 |
| Total outstanding dues of micro enterprises and small enterprises                      |          | -                | -                 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises |          | 18,608.49        | 4237.08           |
| Other current liabilities  | 2.9      | 1,234.47         | 4,286.66          |
| Short-term provisions  | 3.0      | 8,464.00         | -                 |
|  |          | 63,990.71        | 9,985.74          |
| <b>TOTAL</b>   |          | <b>90,318.79</b> | <b>13,330.71</b>  |
| <b>ASSETS</b>  |          |                  |                   |
| <b>Non-current assets</b>  |          |                  |                   |
| Property, Plant and Equipment and Intangible Assets                                    |          |                  |                   |
| Property, Plant and Equipment  | 3.1      | 15.52            | 28.33             |
| Intangible assets  | 3.2      | 75.95            | 97.70             |
| Capital work-in-progress   | 3.3      | -                | -                 |
| Intangible assets under development  | 3.4      | -                | -                 |
|  |          | 91.47            | 126.03            |
| Non-current investments  | 3.5      | -                | -                 |
| Deferred tax assets (net)  | 3.6      | -                | -                 |
| Long-term loans and advances   | 3.7      | 646.39           | 646.40            |
| Other non-current assets   | 3.8      | -                | -                 |
|  |          | 737.86           | 772.43            |
| <b>Current assets</b>  |          |                  |                   |
| Current investments  | 3.9      | -                | -                 |
| Inventories  | 4.0      | 43,876.39        | 6686.46           |
| Trade receivables  | 4.1      | 25,102.87        | 4852.84           |
| Cash and cash equivalents  | 4.2      | 12,618.50        | 935.25            |
| Short-term loans and advances  | 4.3      | -                | -                 |
| Other current assets   | 4.4      | 7,983.17         | 83.74             |
|  |          | 89,515.73        | 12,558.29         |
| Accounting Policies and Notes on Accounts  |          |                  |                   |
| <b>TOTAL</b>   |          | <b>90,318.79</b> | <b>13,330.713</b> |

In terms of our attached report of even date  
For M/S MURMURIA & ASSOCIATE  
CHARTERED ACCOUNTANTS  
FRN : 0316188E  
UDIN : 24052943BKASPN2037

For NUTRIKOSH INDIA PRIVATE LIMITED

*Sunil Murturia*



**CA SUNIL MURMURIA**  
(PROPRIETOR)

*Ashutosh Tiwari*

**ASHUTOSH TIWARI**  
(DIRECTOR)  
(DIN : 09201271)

*Alok*

**ALOK CHAUDHARY**  
(DIRECTOR)  
(DIN : 08330872)

**Place** : UTTAR PRADESH  
**Date** : 14/08/2024

**NUTRIKOSH INDIA PRIVATE LIMITED**  
**CIN: U01100UP2021PTC147207**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2024**

In Thousand

| Particulars   | Note No. | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|---|----------|----------------------------------|----------------------------------|
| Revenue from operations   | 4.5      | 284149.16                        | 30249.18                         |
| Other income  | 4.6      | 229.66                           | 1035.46                          |
| <b>Total Income</b>   |          | <b>284378.82</b>                 | <b>31284.64</b>                  |
| <b>Expenses</b>   |          |                                  |                                  |
| Cost of materials consumed  | 4.7      | -                                | -                                |
| Purchases of Stock-in-Trade   | 4.8      | 283348.70                        | 32023.49                         |
| Changes in inventories of finished goods<br>work-in-progress and Stock-in-Trade | 4.9      | (37189.93)                       | (6686.46)                        |
| Employee benefits expense   | 5.0      | 3305.63                          | 1419.53                          |
| Finance costs   | 5.1      | 1635.08                          | 1.48                             |
| Depreciation and amortization expense   | 5.2      | 55.56                            | 97.97                            |
| Other expenses  | 5.3      | 1511.79                          | 983.36                           |
| <b>Total expenses</b>   |          | <b>252666.82</b>                 | <b>27839.36</b>                  |
| Profit before exceptional, extraordinary and prior period items<br>and tax      |          | 31712.00                         | 3445.271                         |
| Exceptional items   | 5.4      | -                                | -                                |
| Profit before extraordinary and prior period items and tax                      |          | 31712.00                         | 3445.271                         |
| Extraordinary Items   | 5.5      | -                                | -                                |
| Profit before prior period items and tax  |          | 31712.00                         | 3445.271                         |
| Prior Period Items  | 5.6      | -                                | -                                |
| Profit before tax   |          | 31712.00                         | 3445.271                         |
| Tax expense:  | 5.7      |                                  |                                  |
| Current tax   |          | (8728.89)                        | -                                |
| Deferred tax  |          | -                                | -                                |
| Profit/(loss) for the period from continuing operations                         |          | 22983.11                         | 3445.271                         |
| Profit/(loss) from discontinuing operations                                     | 5.8      | -                                | -                                |
| Tax expense of discontinuing operations   |          | -                                | -                                |
| Profit/(loss) from Discontinuing operations (after tax)                         |          | -                                | -                                |
| Profit/(loss) for the period  |          | 22983.11                         | 3445.271                         |
| Earnings per equity share:  | 6.0      |                                  |                                  |
| Basic   |          | 22.98                            | 3.44                             |
| Diluted   |          | 22.98                            | 3.44                             |

In terms of our attached report of even date  
For M/S MURMURIA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 0316188E

For NUTRIKOSH INDIA PRIVATE LIMITED

*Sunil Marmuria*



*Ashutosh Tiwari*

*Alok*

CA SUNIL MURMURIA  
(PROPRIETOR)

ASHUTOSH TIWARI  
(DIRECTOR)  
(DIN : 09201271)

ALOK CHAUDHARY  
(DIRECTOR)  
(DIN : 08330872)

Place : UTTAR PRADESH  
Date : 14/08/2024

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024****Note No. 2.1 Share Capital**

In Thousand `

| Particulars   | as at 31/03/2024 | as at 31/03/2023 |
|---|------------------|------------------|
| <b>Authorised</b>   |                  |                  |
| 15000 (15000) Equity Shares of ` 100/- Par Value            | 1500.00          | 1500.00          |
|   | <b>1500.00</b>   | <b>1500.00</b>   |
| <b>Issued</b>   |                  |                  |
| 1000 (1000) Equity Shares of ` 100/- Par Value              | 100.00           | 100.00           |
|   | 100.00           | <b>100.00</b>    |
| <b>Subscribed</b>   |                  |                  |
| 1000 (1000) Equity Shares of ` 100/- Par Value              | 100.00           | 100.00           |
|   | 100.00           | <b>100.00</b>    |
| <b>Paidup</b>   |                  |                  |
| 1000 (1000) Equity Shares of ` 100/- Par Value Fully Paidup | 100.00           | 100.00           |
|   | <b>100.00</b>    | <b>100.00</b>    |

**Note No. 2.2 Reserve and Surplus**

In Thousand

| Particulars                              | as at 31/03/2024 | as at 31/03/2023 |
|--|------------------|------------------|
| Profit and Loss Opening                  | 3,244.97         | (200.23)         |
| Amount Transferred from Statement of P&L | 31,712.00        | 3,445.27         |
|  | <b>32,305.71</b> | <b>3,244.97</b>  |
| Less: Provision for Income Tax           | 8,728.89         | 0.00             |
|  | <b>26,228.08</b> | <b>3,244.97</b>  |

**Note No. 2.3 Long Term Borrowings**

In Thousand `

| Particulars                                   | as at 31/03/2024 | as at 31/03/2023 |
|---|------------------|------------------|
| <b>Loan and Advances From Related Parties</b> |                  |                  |
| <b>Others</b>                                 |                  |                  |
|   | <b>0.00</b>      | <b>0.00</b>      |

**Note No. 2.4 Deferred Taxes**

In Thousand `

| Particulars           | as at 31/03/2024 | as at 31/03/2023 |
|-----------------------|------------------|------------------|
| <b>Deferred Taxes</b> | <b>0.00</b>      | <b>0.00</b>      |

**Note No. 2.5 Other Long Term Liabilities**

In Thousand

| Particulars           | as at 31/03/2024 | as at 31/03/2023 |
|-----------------------|------------------|------------------|
| <b>Trade Payables</b> |                  |                  |
|                       | <b>0.00</b>      | <b>0.00</b>      |

**Note No. 2.6 Long Term Provisions**

In Thousand

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | <b>0.00</b>      | <b>0.00</b>      |

**Note No. 2.7 Short Term Borrowings**

In Thousand `

| Particulars                      | as at 31/03/2024 | as at 31/03/2023 |
|----------------------------------|------------------|------------------|
| <b>Loans repayable on demand</b> |                  |                  |
| <b>Banks</b>                     |                  |                  |
| <b>Secured</b>                   |                  |                  |
| CLIME FINANCE LOAN ESCC00973251  | 1,303.63         | 0                |
| SBI BANK CC                      | 30,123.12        | 0                |
| <b>Unsecured Loans</b>           |                  |                  |



|                                  |                  |                 |
|----------------------------------|------------------|-----------------|
| ALOK CHAUDHARY                   | 60.00            | 290.00          |
| HELIUM SOLAR                     | 197.00           | 1,172.00        |
| HELIUM RENEWABLES ENERGY PVT LTD | 3,650.00         | 0.00            |
| OTHERS                           | 350.00           | 0.00            |
|                                  | <b>35,683.75</b> | <b>1,462.00</b> |

**Note No. 2.8 Trade Payables**

as at 31/03/2024

In Thousand `

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   |         | Total     |
|-----------------------------|--|-----------|-----------|-------------------|---------|-----------|
|                             | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years | Not due |           |
| (i) MSME                    | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00      |
| (ii) Others                 | 18,608.49  | 0.00      | 0.00      | 0.00              | 0.00    | 18,608.49 |
| (iii) Disputed dues - MSME  | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00      |
| (iv) Disputed dues - Others | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00      |

as at 31/03/2023

In Thousand

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   |         | Total    |
|-----------------------------|--|-----------|-----------|-------------------|---------|----------|
|                             | Less than 1 year   | 1-2 years | 2-3 years | More than 3 years | Not due |          |
| (i) MSME                    | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00     |
| (ii) Others                 | 4,237.08   | 0.00      | 0.00      | 0.00              | 0.00    | 4,237.08 |
| (iii) Disputed dues - MSME  | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00     |
| (iv) Disputed dues - Others | 0.00   | 0.00      | 0.00      | 0.00              | 0.00    | 0.00     |

**Note No. 2.9 Other Current Liabilities**

In Thousand

| Particulars               | as at 31/03/2024 | as at 31/03/2023 |
|---------------------------|------------------|------------------|
| Other payables            |                  |                  |
| Other Current Liabilities | 1,234.47         | 4,286.66         |
|                           | <b>1,234.47</b>  | <b>4,286.66</b>  |

**Note No. 3.0 Short Term Provisions**

In Thousand

| Particulars              | as at 31/03/2024 | as at 31/03/2023 |
|--------------------------|------------------|------------------|
| Provision for Income Tax | 8,464.00         | 0.00             |
| -                        | <b>8,464.00</b>  | <b>0.00</b>      |

Note No. 3.1 Property, Plant and Equipment

In Thousand `

| Particulars        | Gross                    |             |             |              |                          | Depreciation              |               |             |             |                          | Impairment               |               |             |                          | Net                      |                          |
|--------------------|--------------------------|-------------|-------------|--------------|--------------------------|---------------------------|---------------|-------------|-------------|--------------------------|--------------------------|---------------|-------------|--------------------------|--------------------------|--------------------------|
|                    | Opening as at 01/04/2023 | Add ition   | Deducti on  | Revalu ation | Closing as at 31/03/2024 | Openin g as at 01/04/2023 | During Period | Ded ucti on | Other Adj.  | Closing as at 31/03/2024 | Opening as at 01/04/2023 | During Period | Reversal    | Closing as at 31/03/2024 | Closing as at 31/03/2024 | Closing as at 31/03/2023 |
| Equipments         |                          |             |             |              |                          |                           |               |             |             |                          |                          |               |             |                          |                          |                          |
| Factory Equipments | 28.33                    |             |             |              | 28.33                    |                           | 12.81         |             |             | 12.81                    |                          |               |             |                          | 15.52                    | 28.32                    |
| <b>Grand Total</b> | <b>28.33</b>             | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>  | <b>28.33</b>             | <b>0.00</b>               | <b>12.81</b>  | <b>0.00</b> | <b>0.00</b> | <b>12.81</b>             | <b>0.00</b>              | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>              | <b>15.52</b>             | <b>15.52</b>             |
| Previous           | 51.92                    | 0.00        | 0.00        | 0.00         | 51.92                    | 0.21                      | 23.38         | 0.00        | 0.00        | 23.59                    | 0.00                     | 0.00          | 0.00        | 0.00                     | 28.33                    | 51.71                    |

Note No. 3.2 Intangible assets

In Thousand

| Particulars        | Gross                    |              |             |                          | Amortization             |               |             |             |                          | Impairment               |               |             |                          | Net                      |                          |
|--------------------|--------------------------|--------------|-------------|--------------------------|--------------------------|---------------|-------------|-------------|--------------------------|--------------------------|---------------|-------------|--------------------------|--------------------------|--------------------------|
|                    | Opening as at 01/04/2023 | Addition     | Deduction   | Closing as at 31/03/2024 | Opening as at 01/04/2023 | During Period | Deduction   | Other Adj.  | Closing as at 31/03/2024 | Opening as at 01/04/2023 | During Period | Reversal    | Closing as at 31/03/2024 | Closing as at 31/03/2024 | Closing as at 31/03/2023 |
| Computer Software  | 91.18                    | 21.00        |             | 112.18                   |                          | 39.60         |             |             | 39.60                    |                          |               |             |                          | 72.58                    | 91.18                    |
| Other              | 6.52                     |              |             | 6.52                     |                          | 3.15          |             |             | 3.15                     |                          |               |             |                          | 3.37                     | 6.52                     |
| <b>Grand Total</b> | <b>97.70</b>             | <b>21.00</b> | <b>0.00</b> | <b>118.70</b>            | <b>0.00</b>              | <b>42.75</b>  | <b>0.00</b> | <b>0.00</b> | <b>42.75</b>             | <b>0.00</b>              | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>              | <b>75.95</b>             | <b>97.70</b>             |
| <b>Previous</b>    | <b>231.36</b>            | <b>0.00</b>  | <b>0.00</b> | <b>231.36</b>            | <b>59.07</b>             | <b>74.58</b>  | <b>0.00</b> | <b>0.00</b> | <b>133.66</b>            | <b>0.00</b>              | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>              | <b>97.703</b>            | <b>172.29</b>            |

**Note No. 3.3 Capital work-in-progress**

In Thousand `

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 3.4 Intangible assets under development**

In Thousand `

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 3.5 Non-current investments**

In Thousand

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 3.6 Deferred Tax Assets**

In Thousand

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 3.7 Long-term loans and advances**

In Thousand

| Particulars      | as at 31/03/2024 | as at 31/03/2023 |
|------------------|------------------|------------------|
| Security Deposit | 646.40           | 646.40           |

**Note No. 3.8 Other non-current assets**

In Thousand

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 3.9 Current investments**

In Thousand

| Particulars | as at 31/03/2024 | as at 31/03/2023 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 4.0 Inventories**

In Thousand

| Particulars   | as at 31/03/2024 | as at 31/03/2023 |
|---------------|------------------|------------------|
| Closing Stock | 43,876.39        | 6,686.46         |

**Note No. 4.1 Trade receivables**

In Thousand

| Particulars              | as at 31/03/2024 | as at 31/03/2023 |
|--------------------------|------------------|------------------|
| Trade Receivable         |                  |                  |
| Secured, considered good | 25,102.87        | 4,852.84         |
| -                        | 25,102.87        | 4,852.84         |

**Note No. 4.2 Cash and cash equivalents**

In Thousand

| Particulars                  | as at 31/03/2024 | as at 31/03/2023 |
|------------------------------|------------------|------------------|
| Cash in Hand                 | 546.71           | 60.64            |
| <b>Balances With Banks</b>   |                  |                  |
| Balance With Scheduled Banks |                  |                  |
| Current Account              |                  |                  |
| SBI BANK CA                  | 16.11            | 0                |

|   |                 |               |
|---|-----------------|---------------|
| ICICI ESCROW A/C ESCC00973251                   | 222.57          | 0             |
| ICICI BANK-4178                                 | 10.00           | 0             |
| ICICI BANK-0826                                 | 11764.56        | 747.14        |
| HDFC BANK                                       | 74.50           | 102.47        |
| <b>Others</b>                                   |                 |               |
| Bank Deposits with more than 12 Months maturity | 0               | 25.00         |
|   | <b>12618.50</b> | <b>935.25</b> |

**Note No. 4.3 Short-term loans and advances**

In Thousand

| Particulars                  | as at 31/03/2024 | as at 31/03/2023 |
|------------------------------|------------------|------------------|
| Loans and advances to others |                  |                  |
|                              | <b>0.00</b>      | <b>0.00</b>      |

**Note No. 4.4 Other current assets**

In Thousand

| Particulars          | as at 31/03/2024 | as at 31/03/2023 |
|----------------------|------------------|------------------|
| ADVANCE TO SUPPLIERS | 7914.82          | 0                |
| IMPREST              | 66.59            | 0                |
| OTHERS               | 1.76             | 83.74            |
|                      | <b>7983.17</b>   | <b>83.74</b>     |

**Note No. 4.5 Revenue from operations**

In Thousand `

| Particulars      | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|------------------|----------------------------------|----------------------------------|
| Sale of Products | 284149.16                        | 30249.18                         |
|                  | <b>284149.16</b>                 | <b>30249.18</b>                  |

**Note No. 4.6 Other income**

In Thousand `

| Particulars       | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------------|----------------------------------|----------------------------------|
| <b>Interest</b>   |                                  |                                  |
| OTHER INCOME      | 22.55                            | 348.88                           |
| DISCOUNT RECEIVED | 200.10                           | 86.58                            |
| INTEREST INCOME   | 7.01                             | 0                                |
| GRANT RECEIVED    | 0                                | 600.00                           |
|                   | <b>229.66</b>                    | <b>1035.46</b>                   |

**Note No. 4.7 Cost of materials consumed**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
|             | <b>0.00</b>                      | <b>0.00</b>                      |

**Note No. 4.8 Purchases of Stock-in-Trade**

In Thousand `

| Particulars           | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-----------------------|----------------------------------|----------------------------------|
| <b>Stock in Trade</b> |                                  |                                  |
| PURCHASE              | 283348.70                        | 32023.49                         |
|                       | <b>283348.70</b>                 | <b>32023.49</b>                  |

**Note No. 4.9 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade**

In Thousand `

| Particulars              | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|--------------------------|----------------------------------|----------------------------------|
| <b>Opening</b>           |                                  |                                  |
| Stock in Trade           | 6686.46                          | 0                                |
|                          | <b>0</b>                         | <b>0</b>                         |
| <b>Closing</b>           |                                  |                                  |
| Stock in Trade           | 43876.39                         | 6686.46                          |
|                          | <b>43876.39</b>                  | <b>6686.46</b>                   |
| <b>Increase/Decrease</b> |                                  |                                  |
| Stock in Trade           | (37189.93)                       | (6686.46)                        |
|                          | <b>(37189.93)</b>                | <b>(6686.46)</b>                 |

**Details of Changes in Inventory**

In Thousand

| Particulars           | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-----------------------|----------------------------------|----------------------------------|
| <b>Stock in Trade</b> |                                  |                                  |
| CLOSING STOCK         | (37189.93)                       | (6686.46)                        |
|                       | <b>(37189.93)</b>                | <b>(6686.46)</b>                 |

**Note No. 5.0 Employee benefits expense**

In Thousand `

| Particulars                      | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|----------------------------------|----------------------------------|----------------------------------|
| <b>Employee benefits expense</b> | 3305.63                          | 1419.53                          |
|                                  | <b>3305.63</b>                   | <b>1419.53</b>                   |

**Note No. 5.1 Finance costs**

In Thousand `

| Particulars         | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|---------------------|----------------------------------|----------------------------------|
| <b>Bank Charges</b> |                                  |                                  |
| BANK INTEREST       | 930.01                           | 0                                |
| BANK CHARGES        | 705.07                           | 1.48                             |
|                     | <b>1635.08</b>                   | <b>1.48</b>                      |

**Note No. 5.2 Depreciation and amortization expense**

In Thousand `

| Particulars   | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|---|----------------------------------|----------------------------------|
| <b>Depreciation &amp; Amortisation</b>                  |                                  |                                  |
| <b>Depreciation on Tangible &amp; Intangible Assets</b> |                                  |                                  |
| DEPRECIATION  | 55.56                            | 97.97                            |
|   | <b>55.56</b>                     | <b>97.97</b>                     |

**Note No. 5.3 Other expenses**

In Thousand `

| Particulars                         | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------------------------------|----------------------------------|----------------------------------|
| <b>Telephone Postage</b>            |                                  |                                  |
| Telephone Expenses                  | 6.33                             | 4.02                             |
| <b>Printing Stationery</b>          |                                  |                                  |
| Printing                            | 16.18                            | 14.95                            |
| <b>Auditors Remuneration</b>        |                                  |                                  |
| Audit Fees                          | 56.90                            | 15.00                            |
| Legal Consultancy Fees              | 0                                | 14.00                            |
| <b>Repairs Maintenance Expenses</b> |                                  |                                  |
| Plant Machinery                     | 90.67                            | 61.66                            |

|   |                |               |
|---|----------------|---------------|
| <b>Travelling Conveyance</b>            |                |               |
| FUEL EXPENSE                            | 8.00           | 2.10          |
| TRAVELLING EXPENSE                      | 101.74         | 10.81         |
| <b>Legal and Professional Charges</b>   |                |               |
| ACCOUNTING CHARGES                      | 10.00          | 10.00         |
| LEGAL AND PROFESSIONAL CHARGES          | 17.50          | 51.94         |
| <b>Insurance Expenses</b>               |                |               |
| INSURANCE                               | 1.42           | 74.15         |
| <b>Guest House Expenses</b>             |                |               |
| GUEST HOUSE EXP.                        | 0              | 2.50          |
| HOTEL EXPENSE                           | 11.19          | 2.80          |
| <b>Subscriptions, Membership Fees</b>   |                |               |
| NEML MEMBERSHIP FEES                    | 0              | .20           |
| <b>Selling Distribution Expenses</b>    |                |               |
| <b>Advertising Promotional Expenses</b> |                |               |
| ADVERTISEMENT EXPENSE                   | 8.50           | 11.65         |
| BUSINESS PROMOTION                      | 0              | 14.28         |
| SALES PRAMOTION                         | 1.00           | 9.93          |
| <b>Commission Paid</b>                  |                |               |
| Commission Paid Other Selling Agents    | 0              | 454.93        |
| <b>Write off Assets and Liabilities</b> |                |               |
| <b>Assets Written Off</b>               |                |               |
| Other Assets Written off                | 0              | 32.43         |
| <b>Other Expenses</b>                   |                |               |
| COMPUTER EXP.                           | 257.37         | 0             |
| CONVEYENCE EXPENSES                     | 105.03         | 0             |
| FOOD EXPENSES                           | 12.03          | 0             |
| FRANCHISE                               | 32.29          | 0             |
| GST LATE FEE                            | 4.36           | 0             |
| ITC REVERSAL EXPENSES                   | 106.94         | 0             |
| MEMBERSHIP FEES                         | 5.00           | 0             |
| MISC EXP.                               | 76.97          | 15.28         |
| OFFICE EXPENSE                          | 106.81         | 43.86         |
| RACK BOOKING EXP                        | 244.80         | 0             |
| RENT EXPENSE                            | 54.12          | 0             |
| SERVER PAYMENT                          | 18.17          | 14.93         |
| SOFTWARE EXPENSE                        | 29.98          | 31.11         |
| WAREHOUSE CHARGES                       | 128.45         | 0             |
| SOIL TESTING CHARGES                    | 0              | 75.00         |
|   | <b>1511.79</b> | <b>983.36</b> |

**Note No. 5.4 Exceptional items**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

**Note No. 5.5 Extraordinary Items**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

**Note No. 5.6 Prior Period items**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

**Note No. 5.7 Tax expense**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
| Income tax  | 8,728.89                         | 0.00                             |

**Note No. 5.8 Profit/(loss) from discontinuing operations**

In Thousand `

| Particulars | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

**Note No. 6.0 Earnings per equity share**

In Thousand `

| Particulars                                   | For the Year Ended<br>31/03/2024 | For the Year Ended<br>31/03/2023 |
|---|----------------------------------|----------------------------------|
| <b>Earnings Per Equity Share</b>              |                                  |                                  |
| Basic   | 22.98                            | 3.44                             |
| <b>Number of Shares used in computing EPS</b> |                                  |                                  |
| Basic   | 1000                             | 1000                             |
| Diluted                                       | 1000                             | 1000                             |

In terms of our attached report of even date  
For M/S MURMURIA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 0316188E

For NUTRIKOSH INDIA PRIVATE LIMITED

*Sunil Murturia**Ashutosh Tiwari**Alok*

CA SUNIL MURMURIA  
(PROPRIETOR)

ASHUTOSH TIWARI  
(DIRECTOR)  
(DIN : 09201271)

ALOK CHAUDHARY  
(DIRECTOR)  
(DIN : 08330872)

Place : UTTAR PRADESH  
Date : 14/08/2024