



INDEPENDENT AUDITORS' REPORT
(UDIN:23052943BGVSZE7867)

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, 2023, 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, 2023, its Loss 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 **31/03/2023** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2023** 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 : 23/09/2023

Place : KANPUR

**For MURMURIA & ASSOCIATES
(CHARTERED ACCOUNTANTS)
FRN : 316188E**



Sunil Murmuria

**CA SUNIL MURMURIA
(PROPRIETOR)
M. NO. : 052943
UDIN:23052943BGVSIZE7867**

NUTRIKOSH INDIA PRIVATE LIMITED

(CIN : U01100UP2021PTC147207)

Address: 16 DEHALI SUJANPUR ANSHIK KANPUR NAGAR,
KANPUR H.O, UTTAR PRADESH-208001

In ` Lakhs

Particulars	Note No.	as at 31/03/2023	as at 31/03/2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	1.00	1.00
Reserves and surplus	2	32.45	(2.00)
		33.45	(1.00)
Non-current liabilities			
Long-term borrowings	3	-	-
Deferred tax liabilities (Net)	4	-	-
Other Long term liabilities	5	-	-
Long-term provisions	6	-	-
		0.00	0.00
Current liabilities			
Short-term borrowings	7	14.62	-
Trade payables	8	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		42.37	-
Other current liabilities	9	42.87	3.90
Short-term provisions	10	-	-
		99.86	3.90
TOTAL		133.31	2.90
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	11	0.28	0.52
Intangible assets	12	0.98	1.72
Capital work-in-progress	13	-	-
Intangible assets under development	14	-	-
		1.26	2.24
Non-current investments	15	-	-
Deferred tax assets (net)	16	-	-
Long-term loans and advances	17	-	-
Other non-current assets	18	-	-
		1.26	2.24
Current assets			
Current investments	19	-	-
Inventories	20	-	-
Trade receivables	21	48.53	-
Cash and cash equivalents	22	9.35	0.32
Short-term loans and advances	23	7.30	0.34
Other current assets	24	66.86	-
		132.05	0.66
Accounting Policies and Notes on Accounts	1.0		
TOTAL		133.31	2.90

In terms of our attached report of even date
For MURMURIA & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN : 316188E

For NUTRIKOSH INDIA PRIVATE LIMITED

Sunil Murmura



CA SUNIL MURMURIA
(PROP.)
M. NO. : 052943

Place : UTTAR PRADESH
Date : 23/09/2023

Ashutosh Tiwari

ASHUTOSH TIWARI
(DIRECTOR)
(DIN : 09201271)

Alok

ALOK CHAUDHARY
(DIRECTOR)
(DIN : 08330872)

NUTRIKOSH INDIA PRIVATE LIMITED

(CIN : U01100UP2021PTC147207)

Address: 16 DEHALI SUJANPUR ANSHIK KANPUR NAGAR,
KANPUR H.O, UTTAR PRADESH-208001

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023

In ` Lakhs except earning per share

Particulars	Note No.	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Revenue from operations	25	302.49	-
Other income	26	10.35	-
Total Income		312.85	0.00
Expenses			
Cost of materials consumed	27	-	-
Purchases of Stock-in-Trade	28	295.58	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	(66.86)	-
Employee benefits expense	30	14.20	-
Finance costs	31	0.01	-
Depreciation and amortization expense	32	0.98	0.59
Other expenses	33	34.48	1.41
Total expenses		278.39	2.00
Profit before exceptional, extraordinary and prior period items and tax		34.45	(2.00)
Exceptional items	34	-	-
Profit before extraordinary and prior period items and tax		34.45	(2.00)
Extraordinary Items	35	-	-
Profit before prior period items and tax		34.45	(2.00)
Prior Period Items	36	-	-
Profit before tax		34.45	(2.00)
Tax expense:	37		
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		34.45	(2.00)
Profit/(loss) from discontinuing operations	38	-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		34.45	(2.00)
Earnings per equity share:	40		
Basic		3,445.27	(200.30)
Diluted		-	-

In terms of our attached report of even date
For MURMURIA & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN : 316188E

For NUTRIKOSH INDIA PRIVATE LIMITED

Sunil Marmuria

CA SUNIL MURMURIA
(PROP.)
M. NO. : 052943



Ashutosh Tiwari

ASHUTOSH TIWARI
(DIRECTOR)
(DIN : 09201271)

Alok

ALOK CHAUDHARY
(DIRECTOR)
(DIN : 08330872)

Place : UTTAR PRADESH
Date : 23/09/2023

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**Note No. 1 Share Capital**

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Authorised		
15000 (15000) Equity Shares of ` 100/- Par Value	15.00	15.00
	15.00	15.00
Issued		
1000 (1000) Equity Shares of ` 100/- Par Value	1.00	1.00
	1.00	1.00
Subscribed		
1000 (1000) Equity Shares of ` 100/- Par Value	1.00	1.00
	1.00	1.00
Paidup		
1000 (1000) Equity Shares of ` 100/- Par Value Fully Paidup	1.00	1.00
	1.00	1.00

Note No. 2 Reserve and Surplus

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Profit and Loss Opening	(2.00)	0.00
Amount Transferred From Statement of P&L	34.45	(2.00)
	32.45	(2.00)
	32.45	(2.00)

Note No. 3 Long Term Borrowings

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Loan and Advances From Related Parties		
	0.00	0.00

Note No. 4 Deferred Taxes

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022

Note No. 5 Other Long Term Liabilities

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Payables		
	0.00	0.00

Note No. 6 Long Term Provisions

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 7 Short Term Borrowings

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Current maturities of long term borrowings		
Helium Solar	11.72	0.00
Alok Chaudhary	2.90	0.00
	14.62	0.00

Note No. 8 Trade Payables

As at 31/03/2023

In ` Lakhs

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	42.37	0.00	0.00	0.00	0.00	42.37
(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 31/03/2022

In ` Lakhs

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	0.00	0.00	0.00	0.00	0.00	0.00
(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. 9 Other Current Liabilities

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Other payables		
Other Current Liabilities		
ASHUTOSH IMPERST	1.00	0.90
ASHUTOSH TIWARI	0.11	0.00
C BASAVRAJ, BENGLORE	0.78	0.00
CMM FARMEX	3.43	0.00
EXPENSE PAYABLE	0.25	0.10
OPEN MONEY	3.96	0.00
RAHUL IMPREST	1.30	1.00
SALARY PAYABLE	2.04	0.00
ZF PROJECT	30.00	0.00
ALOK IMPREST	0.00	1.90
	42.87	3.90

Note No. 10 Short Term Provisions

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00



Note No. 11 Property, Plant and Equipment

In ₹ Lakhs

Particulars	Gross				Depreciation					Impairment				Net		
	Opening as at 01/04/2022	Addition	Deduction	Revaluation	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Deduction	Other Adj.	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Reversal	Closing as at 31/03/2023	Closing as at 31/03/2023	Closing as at 31/03/2022
Equipments																
OFFICE EQUIPMENTS	0.52				0.52	0.00	0.23			0.24					0.28	0.52
Total	0.52				0.52	0.00	0.23			0.24					0.28	0.52
Equipments																
Office Equipments	0.52				0.52	0.00									0.52	0.52
Grand Total	1.04	0.00	0.00	0.00	1.04	0.00	0.23	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.80	1.03
Previous	0.52	0.00	0.00	0.00	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.52	0.52



Note No. 12 Intangible assets

In ` Lakhs

Particulars	Gross			Amortisation					Impairment			Net			
	Opening as at 01/04/2022	Addition	Deduction	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Deduction	Other Adj.	Closing as at 31/03/2023	Opening as at 01/04/2022	During Period	Reversal	Closing as at 31/03/2023	Closing as at 31/03/2023	Closing as at 31/03/2022
Computer Software															
SOFTWARE	2.15			2.15	0.56	0.68			1.24					0.91	1.60
WEBSITE	0.16			0.16	0.03	0.06			0.09					0.07	0.13
Total	2.31			2.31	0.59	0.75			1.34					0.98	1.72
Grand Total	2.31	0.00	0.00	2.31	0.59	0.75	0.00	0.00	1.34	0.00	0.00	0.00	0.00	0.98	1.72
Previous	0.00	2.31	0.00	2.31	0.59	0.00	0.00	0.00	0.59	0.00	0.00	0.00	0.00	1.72	-0.59



Note No. 13 Capital work-in-progress

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 14 Intangible assets under development

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Development Cost Gross Opening	0.00	0.00
Addition	0.00	0.00
Deduction	0.00	0.00
Development Cost Gross Closing	0.00	0.00
Accumulated Amortisation Opening	0.00	0.00
Amortisation During Period	0.00	0.00
Deductions	0.00	0.00
Other Adjustments	0.00	0.00
Accumulated Amortisation During Period Closing	0.00	0.00
Accumulated Impairment Opening	0.00	0.00
Impairment During Period	0.00	0.00
Reversal Of Impairment	0.00	0.00
Accumulated Impairment During Period Closing	0.00	0.00
Development Cost Net Opening	0.00	0.00
	0.00	0.00

Note No. 15 Non-current investments

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 17 Long-term loans and advances

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Loans and advances to others	0.00	0.00

Note No. 18 Other non-current assets

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Receivable Secured, Considered Good	0.00	0.00

Note No. 19 Current investments

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 20 Inventories

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
	0.00	0.00

Note No. 21 Trade receivables

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Trade Receivable Secured, considered good Exceeding Six Months		
AVINASH	1.41	0.00
AVINASH NAUBASTA GINGER	0.06	0.00
BAJRNATH-BABJITRENDRA NATH POTATO	3.72	0.00
BANARSI GUMTI	2.93	0.00
HEMANT KUSHWAHA (POTATO TRADING, GORAKHPUR)	2.67	0.00
IDEAS INFOLABS (NINJAKART)	1.03	0.00
JAI MATA DI/ BHOLA TRADING CO	0.08	0.00
JAI MATA DI-KUNDAN-POTATO	10.51	0.00



KHANDESH KANDA	0.85	0.00
PATEL TRADERS CHATTISGARH	8.93	0.00
PINKU SONKER AND COMPANY	2.21	0.00
RAZI AHMED	2.72	0.00
SAI BHAROSE-UNNAO	2.55	0.00
SHABBIR HUSAIN-GORAKHPUR	2.38	0.00
SHAMSUDDIN NAUBASTA	0.29	0.00
SHIV TRADERS-PATNA	4.38	0.00
SHREE BALAJI-VISHKAPATANM	1.79	0.00
	48.53	0.00

Ageing Schedule as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Ageing Schedule as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Note No. 22 Cash and cash equivalents

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Cash in Hand	0.61	0.00
Balances With Banks		
Balance With Oher Banks		
Current Account		
HDFC BANK	1.02	0.00
ICICI BANK (NEW) 2023	7.47	0.00
Others		
Bank Deposits with more than 12 Months maturity	0.25	0.00
	9.35	0.32

Note No. 23 Short-term loans and advances

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Loans and advances to others		
Secured, considered good		
AWADH TRADING (SHYAM SINGH YADAV)	1.22	0.00
CGST	0.11	0.00
IGST	0.62	0.34
SGST	0.11	0.00
SHIVANAND TRADERS-SHIVRAJPUR	5.24	0.00
	7.30	0.34

Note No. 24 Other current assets

In ` Lakhs

Particulars	as at 31/03/2023	as at 31/03/2022
Closing Stock	66.86	0.00
	66.86	0.00

Note No. 25 Revenue from operations

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Sale of Products		
Other Goods		
SALES	302.49	0.00
	302.49	0.00

Note No. 26 Other income

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Miscellaneous		
DISCOUNT RECD	0.87	0.00
GRANT RECEIVED SUBSIDY	6.00	0.00
INTEREST	3.49	0.00



MISCELLANIOUS INCOME	0.00	0.00
ROUND OFF	0.00	0.00
	10.35	0.00

Note No. 27 Cost of materials consumed

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 28 Purchases of Stock-in-Trade

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Stock in Trade PURCHASE	295.58	0.00
	295.58	0.00

Note No. 29 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Opening		
Closing	0.00	0.00
Increase/Decrease	66.86	0.00
	(66.86)	0.00

Details of Changes in Inventory

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Stock in Trade CLOSING STOCK	(66.86)	0.00
	(66.86)	0.00

Note No. 30 Employee benefits expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Salary, Wages & Bonus		
ABHJEET (NKOSH)	0.52	0.00
ABHISHEK SAXENA SALARY	0.15	0.00
AJEET KUMAR SINGH	0.96	0.00
AKHILESH (NKOSH)	0.11	0.00
ANOOP KUMAR	1.54	0.00
GYAN PRAKASH	0.93	0.00
INTERN SALARY	0.03	0.00
PRASHANT PATHAK	0.02	0.00
RAM JI NKOSH	2.96	0.00
SALARY	4.84	0.00
SHIVANGI(N KOSH)	0.09	0.00
SHIVENDRA SINGH	0.70	0.00
TARUN LOHIYA	0.15	0.00
VIJAY (NKOSH)	1.01	0.00
VIKAS (NKOSH)	0.08	0.00
YASH (NKOSH)	0.03	0.00
Staff Welfare Expenses		
STAFF WELFARE	0.01	0.00
Other Employee Related Expenses		
STIPEND	0.08	0.00
	14.20	0.00

Note No. 31 Finance costs

In ` Lakhs

Particulars	For the Year Ended	For the Year Ended
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	31/03/2023	31/03/2022
Interest Expenses		
Bank Charges		
BANK CHARGES	0.01	0.00
	0.01	0.00

Note No. 32 Depreciation and amortisation expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Depreciation & Amortisation		
Depreciation Tangible Assets	0.23	0.00
Amortisation Intangible Assets	0.75	0.00
	0.98	0.00

Note No. 33 Other expenses

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Manufacturing Service Costs Expenses		
Frieght And Forwarding Charges		
Freight	6.55	0.00
Loading Unloading Charges	7.58	0.00
Other Transporting Expenses	10.53	0.00
Administrative and General Expenses		
Telephone Postage		
Telephone Expenses	0.04	0.00
Printing Stationery		
Printing	0.15	0.00
Auditors Remuneration		
Audit Fees	0.15	0.05
Legal Consultancy Fees	0.14	0.00
Repairs Maintenance Expenses		
Plant Machinery	0.62	0.00
Travelling Conveyance		
FUEL EXPENSE	0.02	0.00
TRAVELLING EXPENSE	0.11	0.01
Legal and Professional Charges		
ACCOUNTING CHARGES	0.10	0.00
LEGAL AND PROFESSIONAL CHARGES	0.52	0.48
Insurance Expenses		
INSURANCE	0.74	0.00
Guest House Expenses		
GUEST HOUSE EXP.	0.03	0.00
HOTEL EXPENSE	0.03	0.00
Subscriptions, Membership Fees		
NEML MEMBERSHIP FEES	0.00	0.00
Selling Distribution Expenses		
Advertising Promotional Expenses		
ADVERTISEMENT EXPENSE	0.12	0.07
BUSINESS PROMOTION	0.14	0.08
SALES PRAMOTION	0.10	0.00
Digital Marketing Expense	0.00	0.34
Commission Paid		
Commission Paid Other Selling Agents	4.55	0.00
Write off Assets and Liabilities		
Assets Written Off		
Other Assets Writtenoff	0.32	0.00
Other Expenses		
MISC EXP.	0.15	0.00
OFFICE EXPENSE	0.44	0.01
SERVER PAYMENT	0.15	0.22
SOFTWARE EXPENSE	0.31	0.15
SOIL TEXTING CHARGES	0.75	0.00
WEBSITE EXPENSE	0.16	0.01
	34.48	1.41

Note No. 34 Exceptional items



In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 35 Extraordinary Items

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 36 Prior Period items

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 37 Tax expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 38 Profit/(loss) from discontinuing operations

In ` Lakhs

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
	0.00	0.00

Note No. 40 Earnings per equity share

In `

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Earnings Per Equity Share		
Basic	3445.27	(200.30)
Number of Shares used in computing EPS		
Basic	1000	1000
Diluted	1000	1000

In terms of our attached report of even date
For MURMURIA & ASSOCIATES.
CHARTERED ACCOUNTANTS
FRN : 316188E

For NUTRIKOSH INDIA PRIVATE LIMITED

Sunil Murmuria



CA SUNIL MURMURIA
(PROP.)
M. NO. : 052943

Ashutosh Tiwari

ASHUTOSH TIWARI
(DIRECTOR)
(DIN : 09201271)

Alok

ALOK CHAUDHARY
(DIRECTOR)
(DIN : 08330872)

Place : UTTAR PRADESH
Date : 23/09/2023