

# **S. C. KWATRA & CO.**

## **CHARTERED ACCOUNTANTS**

303-A, SASCO BHAWAN, AZADPUR COMMERCIAL COMPLEX,  
DELHI- 110 033 INDIA  
PH: 27676375, 27672646, 27673492 FAX: 91-11-27676375

### **Independent Auditor's Report**

To the Members of **KRM AYURVEDA PRIVATE LIMITED**

#### **Report on the Audit of the Financial Statements**

##### **Opinion**

We have audited the financial statements KRM AYURVEDA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows 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 31st March 2024, its profit and its cash flows for the year ended on that date.

##### **Basis for Opinion**

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

##### **Information other than the Financial Statements and Auditors' Report Thereon**

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report 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

*Sandeep Kumar*

*Runeet Khanna*



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.

#### **Responsibilities of Management and Board of Director for the Standalone Financial Statements**

The Company's Management and Board of Directors 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 state of affairs, profit and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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 and Board and Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

*Son Jadhav*

*Puneet Thana*



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management's and Board of Directors use of the going concern basis of accounting in preparation of the Financial Statements 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.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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, except for the matters stated in the paragraph (2) (i) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014

*Son Jee Thawar*

*Puneet Dhawan*



- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and operating effectiveness of such controls are given in our separate report in Annexure-B.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  
  - (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Sonjeetha

Puneet Dhawan



(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The Company has neither declared nor paid any dividend during the year.
- i) Based on our examination which included test checks, the Company has used accounting software's for maintaining its books of account which has a feature of recording audit trail (edit log) facility that has been enabled from 24 April 2023 onwards. Except for the period from 1 April 2023 to 23 April 2023, the audit trail facility has been operating throughout the period for all relevant transactions recorded in the software and we did not come across any instance of audit trail feature being tampered with during the course of our audit.

*S. S. Dandhawa*  
*Puneet Khanna*

Place: New Delhi

Date: **6 SEP 2024**



For S.C. Kwatra & Co.  
Chartered Accountants  
FRN: 004232N

*S. C. Kwatra*

Sd/-  
S. C. Kwatra  
Partner  
(Membership No. 083431)

UDIN:XXXX

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deed of the immovable properties disclosed in the financial statements are held in the name of the Company (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee).
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us and on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

*S. Senthana*

*Puneet Khanna*



- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information and explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except following :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is Pending	Remarks , if Any
Income Tax Act 1961(TDS)	Demand	Rs. 1,49,300	2021-22	CPC	
Income Tax Act 1961(TDS)	Demand	Rs. 66,850	2022-23	CPC	
Income Tax Act 1961(TDS)	Demand	Rs. 6,510	2023-24	CPC	

- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

*Sandeep Sharma*

*Runeet Chauhan*



- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(e) of the Order is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(f) of the Order is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the Company.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

*Soni Santhana*

*Puneet Dhawa*



- (xiv) In our opinion and based on the information and explanations provided to us, the Company does not have an Internal Audit system and is not required to have an internal audit system as per Section 138 of the Act.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) In our opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (xvii) Based on our examination, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of ongoing project the company has transferred unspent amount to a Special Account, within a period of 30 days from the end of the financial year in compliance with Sec.135(6) of the said Act, except in respect of the following:

Sandeep Khanna

Puneet Khanna



Financial year*	Amount unspent on CSR activities for "Ongoing Projects"	Amount Transferred to Special Account within 30 days from the end of the Financial Year	Amount Transferred after the due date (specify the date of transfer)
(a)	(b)	(c)	(d)
2023-24	Rs. 39,900	Rs. 7,50,000	-

*Sande Dhanu*

*Puneet Dhanu*

Place: New Delhi

Date: - 6 SEP 2024



For S.C. Kwatra & Co.  
Chartered Accountants  
FRN: 004232N

*S. C. Kwatra*

Sd/-  
S. C. Kwatra  
Partner  
(Membership No.-083431)

UDIN:

24083431BKDUDU3293

**Report on Internal Financial Controls Over Financial Reporting**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of KRM AYURVEDA PRIVATE LIMITED ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

*Somendra Kumar*

*Puneet Sharma*



### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

*Sonika Dhawa*  
*Puneet Dhawa*

Place: New Delhi

Date: - 6 SEP 2024

For S.C. Kwatra & Co.  
Chartered Accountants  
FRN: 004232N



*Schivater*

Sd/-  
S. C. Kwatra  
Partner  
(Membership No. 083431)

UDIN:XXX

24083431BKDUUDU3293

# ***KRM AYURVEDA PRIVATE LIMITED***

Regd. Office: A-16, G.T.KARNAL ROAD, INDUSTRIAL AREA, NEW DELHI-110033

## **ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

Note No. : 1

### **A. Accounting Policies**

#### **1. General :-**

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

#### **2. Revenue Recognition :-**

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis except discounts claims rebates and retirement benefits in respect of leave encashment which cannot be determined with certainty during the year. Exports of goods and services are booked in INR and all remittances are recorded in INR. There is no exposure of Foreign currency fluctuations.

#### **3. Fixed Assets :-**

Fixed assets 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 :-**

Consequent to enforcement of Companies Act, 2013, the Depreciation on fixed assets has been provided as per Schedule II of the said Act taking into account the useful life of the assets as given in the schedule.

#### **5. Investments :-**

Investments are stated at cost.

#### **6. Inventories :-**

Inventories are valued as under :-

Inventories/Trading Goods : Lower of cost and net realizable value

#### **7. Miscellaneous Expenditure :-**

Miscellaneous Expenditure comprises of Preliminary expenses are amortised over a period of five years.

*Son Perdhawa*

*Puneet Shawa*



8. 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. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognised to the extent there is reasonable certainty that these would be realised in future.

9. Employee benefits

Employee benefits include provident fund and ESI.

Defined contribution plans

The Company's contribution to Provident Fund and ESI is considered as defined contribution plan and charged as an expenses based on the amount of contribution required to be made and when service are rendered by the employees.

10. Employee Benefit Plans

(a) Defined contribution plans

The Company makes Provident Fund and ESI contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognized Rs.62,77,641/- (Year ended 31st March, 2023 is Rs. 82,29,812/-) for Provident Fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

- b. No provisions for gratuity is made as the operations of the company commenced in 2021.

(B) Notes on Accounts

1. Directors remuneration during the year Rs. 78,00,000/- (Previous Year Rs. 79,60,000/-)
2. The company could not identify the suppliers being micro and small enterprises as per MSMED Act, 2006 as no information was received from the suppliers. Hence, interest payable u/s 16 of MSMED Act could not be determined and provided for in the books. Consequently, no disclosure is made in the notes to the accounts as per s. 22 of MSMED Act, 2006. However, there is no impact on taxable income as the interest u/s 16 of MSMED Act, 2006 is not allowed as deduction under income Tax Act, 1961. Also, the amount inadmissible u/s 43B(h) of Income Tax Act, 1961 could not be determined.
3. The Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility, however the same has not operated throughout the year for all relevant transactions recorded in the respective software but only from 24<sup>th</sup> April 2023 to 31<sup>st</sup> March 2024. Further, from 24<sup>th</sup> April 2023 to 31<sup>st</sup> March 2024 where audit trail (edit log) facility was enabled, we did not come across any instance of the audit trail feature being tampered with during the year.



Sandeep Sharma

Puneet Sharma

4. Notes to Financial Statements for the year ended March 31,2024

**8 Corporate Social Responsibility**

5. As per provisions of section 135 of the Companies Act, 2013, the Company has to incur at least 2% of average net profits of the preceding three financial years towards Corporate Social Responsibility ("CSR"). Accordingly, a CSR committee has been formed for carrying out CSR activities as per the Schedule VII of the Companies Act, 2013. Details are as under.

Contribution to Reimagining Higher Education Foundation for building educational infrastructure	
Contribution to QRG Foundation for providing mid day meal, promotion of sanitation & hygiene and free coaching	
Others: for development of healthcare infrastructure, tree plantation, promoting education, etc.	39900
Accrual towards unspent obligation in relation to	
Ongoing Project	750000
Other than ongoing Project	
<b>Total</b>	<b>789990</b>

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
Add : Carried forward from previous year	-	-
Less: Excess spent during the year to be carry forward to next year	-	-
Amount recognised in Statement of Profit and Loss	782614	-
Amount required to be spent as per section 135 of the Act	782614	-
Amount approved by the Board to be spent during the year	789990	-
Amount spent during the year on	-	-
(i) Construction/ acquisition of assets	-	-
(ii) Contribution to Trust/Universities/Society	-	-
(iii) On purpose other than above	39900	-
Total Amount Spent	39900	-
Excess spent from previous year utilised during the current year	-	-
Amount yet to be spent	742714	-
Total	782614	-
Less: Excess spent during the year to be carry forward to next year (refer note 12)	-	-
Total	782614	-

*Son Dev Dhawa*

*Puneet Dhawa*



Details of ongoing CSR projects under Section 135(6) of the Companies Act 2013

Year	Opening Balance		Amount required to be Spent during the year	Amount spent during the year		Amount spent during the year	
	With the Company	In Separate Company CSR Unspent tic		With the Company	In Separate Company CSR Unspent tic	With the Company	In Separate Company CSR Unspent tic
2022-23	-	-	-	-	-	-	-
2023-24	-	-	-	-	-	-	-

Details of CSR expenditure under Section 135(5) of the Companies Act 2013 in respect of unspent amount other than ongoing projects

Year	Opening Balance unspent	Amount deposited in Specified Fund of Schedule VII of the Act within 6 months	Amount required to be spent during the year	Amount spent during the year	Closing Balance unspent
2022-23	-	-	-	-	-
2023-24	-	-	-	-	-

Details of excess CSR expenditure under Section 135(5) of the Companies Act 2013

Year	Opening balance excess spent	Amount required to be spent during the year	Amount spent during the year	Closing balance excess spent
2022-23	-	-	-	-
2023-24	-	-	-	-

6. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

7. Consumption of consumables and raw material have been arrived by adding purchases to Opening Stock and deducted closing stock therefrom.

8. Payments to Auditors:- (Amount in Lakhs)

Auditors Remuneration	2023-2024	2022-2023
Audit Fees	2.00	2.00
Total	2.00	2.00



9. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

*Som Dev Sharma*

*Rameet Dhawan*

## 10. Related Party disclosure

### (A) Related Parties and their Relationship

#### (I) Key Management Personnel

1. Puneet Dhawan
2. Som Dev Dhawan
3. Sanchit Hans

#### (II) Relative of Key Management Personnel

1. Tanya Dhawan
2. Aruna Dhawan

#### (III) Entities over which KMPs have significant influence

1. Karma Ayurveda
2. Ayukarma Ayurveda

### Transactions with Related parties

(Figure in Lakhs)

Particulars	Transacting during the year			Transacting during the preceding year		
	KMP	Relative of KMP	Entities in which KMPs have significant influence	KMP	Relative of KMP	Entities in which KMPs have significant influence
<b>Remuneration Paid</b>	<b>78.00</b>	<b>12.00</b>	-	<b>79.60</b>	<b>12.00</b>	-
Som Dev Dhawan	60.00	-	-	60.00	-	-
Sanchit Hans	18.00	-	-	19.60	-	-
Tanya Dhawan	-	12.00	-	-	12.00	-
<b>Purchase (Fixed Assets)</b>	<b>2.50</b>	-	-	-	-	-
Karma Ayurveda (Gross)	2.50	-	-	-	-	-
<b>Royalty</b>	<b>118.00</b>	-	-	<b>118.00</b>	-	-
Puneet Dhawan (Gross)	118.00	-	-	118.00	-	-
<b>Rent Paid/ Lease Rent</b>	<b>170.21</b>	-	-	<b>120.36</b>	-	-
Puneet Dhawan	153.87	-	-	110.45	-	-
Som Dev Dhawan	16.34	-	-	9.91	-	-
<b>Interest Paid</b>	-	<b>.09</b>	-	-	-	-
Aruna Dhawan	-	.09	-	-	-	-
<b>Loan Accepted</b>	-	-	-	-	<b>45.00</b>	-
Aruna Dhawan	-	-	-	-	45.00	-
<b>Loan Repaid</b>	-	<b>45.00</b>	-	-	<b>1.00</b>	-
Aruna Dhawan	-	45.00	-	-	-	-
Tanya Dhawan	-	-	-	-	1.00	-
<b>Sales</b>	<b>6.64</b>	-	-	-	-	-
Karma Ayurveda (Gross)	6.64	-	-	-	-	-

Som Dev Dhawan

Puneet Dhawan



Outstanding Balances of Directors (KMP)

(Figure in Lakhs)

Name	Amount(2024)	Amount(2023)
Som Dev Dhawan	3.35	2.25
Sanchit Hans	1.26	1.26

-Balances of related Parties

(Figure in Lakhs)

Name	Amount(2024)	Amount(2023)
Puneet Dhawan (Royalty Payable)	-	13.00

11. Other income include Rs. Nil on account of interest on FDR (P.Y. Rs. Nil-).

12. Major components of Deferred tax

(Figure in Lakhs)

Particulars	As at 31.03.2024 (Rs.)	As at 31.03.2023 (Rs.)
A) Deferred Tax Liability		
Total		
B) Deferred Tax Assets	5.79	2.49
Total	5.79	2.49
Net Deferred Tax liabilities/(assets) (A-B)	(5.79)	(2.49)

13. DETAILS OF OPENING STOCK, TURNOVER, PURCHASES, CLOSING STOCK

Current Year

(Rs. In lakhs)

Particulars	Export goods	Raw Material	Finished Goods	Services
Opening Stock	-	29.90	37.51	-
Purchase	-	86.54	994.81	-
Sales/Dispatch	2433.19	-	3630.42	651.95
Manufactured/ consumed	-	94.14	-	-
Closing Stock	-	22.30	122.46	-

Previous Year

(Rs. In lakhs)

Particulars	Export Items	Raw Material	Finished Goods	Services
Opening Stock	-	-	12.60	-
Purchase	-	39.02	1878.98	-
Sales/Dispatch	3281.18	-	5058.86	588.66
Manufactured/ consumed	-	9.12	-	-
Closing Stock	-	29.90	37.51	-

14. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

15. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

*Som Dev Dhawan*

*Puneet Dhawan*



## 16. Analytical Ratio

Ratio	Numerator	Denominator	As at 31 March, 2024	As at 31 March, 2023	Change	Explanation for change in the ratio by more than 25% as compared to the previous year
(a) Current Ratio (times) = Current assets/Current liabilities	March 31, 2024: 24,48,79,507.64 (March 31, 2023: 162,826,631.70)	March 31, 2024: 14,57,38,472.18 (March 31, 2023: 138,698,353.68)	1.68	1.20	40.10%	Refer note below *
(b) Debts-Equity Ratio (times) = Total Borrowings/ Shareholder's equity*	March 31, 2024: 23,17,49,061.17 (March 31, 2023: 198,741,191.74)	March 31, 2024: 12,63,11,965.09 (March 31, 2023: 86,971,960.99)	1.83	2.26	(19.01)%	
(c) Debt Service Coverage Ratio = Earnings available for debt service / Debt service [refer note 15(A)(c)] [refer note i]	March 31, 2024: 8,85,88,908.15 (March 31, 2023: 114,307,507.89)	March 31, 2024: 2,64,36,376.18 (March 31, 2023: 55,56,289.13)	3.75	20.57	(81.78)%	Refer note below *
(d) Return on Equity Ratio % = Net Profits after taxes / Average shareholder's equity	March 31, 2024: 3,87,39,985.00 (March 31, 2023: 79,698,856.48)	March 31, 2024: 16,74,42,812.60 (March 31, 2023: 48226631.88)	0.36	1.65	(78.18)%	Refer note below *
(e) Inventory turnover ratio (times) = Revenue from operations/Average inventory	March 31, 2024: 67,15,56,940.09 (March 31, 2023: 892,870,665.02)	March 31, 2024: 1,06,08,813.46 (March 31, 2023: 4,080,783.45)	63.30	223.17	(71.64)%	Refer note below *
(f) Trade receivables turnover ratio (times) = Net credit revenue from operations/Average trade receivables	March 31, 2024: 67,15,56,940.09 (March 31, 2023: 892,870,665.02)	March 31, 2024: 6,64,76,497.44 (March 31, 2023: 15,3,80,03,189.98)	10.10	23.01	(56.10)%	Refer note below *
(g) Trade payables turnover ratio (times) = Net credit purchases/ Average trade payables	March 31, 2024: 10,81,35,144.09 (March 31, 2023: 19,17,99,890.8)	March 31, 2024: 4,85,57,168.76 (March 31, 2023: 3,90,15,204.34)	2.41	4.92	(51.07)%	Refer note below *
(h) Net capital turnover ratio (times) = Revenue from operations/ Working capital	March 31, 2024: 67,15,56,940.09 (March 31, 2023: 89,28,70,665.02)	March 31, 2024: 9,91,44,035.48 (March 31, 2023: 4,92,56,399.82)	6.77	18.13	(62.63)%	Refer note below *
(i) Net profit ratio % = Net profit/ Revenue from operations	March 31, 2024: 3,87,39,985.04 (March 31, 2023: 7,96,90,856.48)	March 31, 2024: 67,15,56,940.09 (March 31, 2023: 89,28,70,665.02)	0.06	0.09	(35.37)%	Refer note below *
(j) Return on capital employed % = EBIT/ Capital employed	March 31, 2024: 7,53,98,735.77 (March 31, 2023: 10,78,89,278.1)	March 31, 2024: 33,22,40,512.57 (March 31, 2023: 26,44,88,130.36)	0.23	0.41	(44.37)%	Refer note below *
(k) Return on investment % = EBIT/ Average total assets	March 31, 2024: 7,53,98,735.77 (March 31, 2023: 10,78,89,278.1)	March 31, 2024: 43,87,79,734.38 (March 31, 2023: 22,60,71,499.3)	0.17	0.48	(63.99)%	Refer note below *

\*Expansion and commencement of new activities by opening NABH approved Ayurvedic Hospitals resulted in significant changes in financial ratios by more than 25%

17. Previous year's figures have been regrouped/recast wherever necessary.

Signature to notes 1 to 18

In terms of Our Separate Audit Report of Even Date Attached.

For S.C. KWATRA AND CO.  
Chartered Accountants

For M/S KRM AYURVEDA PVT.LTD.

(S C KWATRA)  
PARTNER  
Membership No. 083431  
Registration No. 004232N  
Place:- DELHI



Som Dev Dhawan  
DIN : 00374581  
Director

Puneet Dhawan  
DIN :08553667  
Director

Date: - 06<sup>th</sup> September, 2024

# KRM AYURVEDA PRIVATE LIMITED

Registered Office : A-16, GT KARNAL ROAD, INDUSTRIAL AREA, DELHI-110033

CIN NO: U24239DL2019PTC354658

Balance Sheet As On 31st March, 2024

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	15.00	15.00
(b) Reserves and surplus	2	1,253.12	865.72
<b>2 Share application money pending allotments</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	2,054.29	1,764.16
(b) Deferred tax liabilities (net)			
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	5.71	2.49
(b) Trade payables	5	263.21	223.25
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5	-	-
(c) Other current liabilities	6	387.04	512.11
(d) Short-term provisions	7	367.47	310.60
		440.00	305.70
<b>TOTAL</b>		<b>4,785.83</b>	<b>3,998.32</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment	8	2,287.42	2,335.73
(b) Deferred Tax Assets			
(c) Long term loans and Advances	9	49.26	42.32
<b>2 Current assets</b>			
(a) Current Investments	10	603.00	254.00
(b) Inventories	11	144.76	67.42
(c) Trade receivables	12	553.47	776.06
(d) Cash and cash equivalents	13	50.33	22.99
(e) Short-term loans and advances	14	42.08	43.29
(f) Other Current Assets	15	1,055.52	456.50
<b>TOTAL</b>		<b>4,785.83</b>	<b>3,998.32</b>

See accompanying notes forming part of the financial statements in terms of our report attached.

For S.C. KWATRA & CO.

Chartered Accountants

Firm Reg. No. 004232N

(S.C. KWATRA)

Partner

M. No. 083431

Place: Delhi

Date : 06th September 2024

UDIN : 24083431BKDUDU3293



FOR KRM AYURVEDA PRIVATE LIMITED

Som Dev Dhawan  
(DIRECTOR)

Som Dev Dhawan

DIN-00374582

Puneet Dhawan

(DIRECTOR)

Puneet Dhawan

DIN: 08553667

**KRM AYURVEDA PRIVATE LIMITED**

Registered Office : A-16, GT KARNAL ROAD, INDUSTRIAL AREA, DELHI-110033

CIN NO: U24239DL2019PTC354658

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	6,715.57	8,928.71
Revenue from operations (net)		6,715.57	8,928.71
II Other income	17	41.60	8.88
III Total Income (I+II)		6,757.17	8,937.59
IV Expenses			
(a) Cost of materials consumed	18	1,004.01	1,863.18
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			
(d) Employee benefits expenses	19	1,854.59	1,815.41
(e) Finance costs	20	228.36	55.56
(f) Depreciation and amortisation expenses		101.90	64.18
(g) Other expenses	21	3,042.69	4,076.64
Total Expenses		6,231.55	7,874.97
V Profit before exceptional and extraordinary item and tax		525.62	1,062.62
VI Exceptional Items			
VII Profit before extraordinary item and tax		525.62	1,062.62
VIII Extraordinary Items			
IX Profit before Tax		525.62	1,062.62
X Tax Expense:			
(a) Current tax expense		135.00	268.00
(b) Deferred tax		(3.22)	(2.29)
XI Profit / (Loss) for the period from continuing operations		387.40	796.91
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit (Loss) for the Period		387.40	796.91
XVI Earning per equity share:			
(1) Basic (Rs)		2,582.66	5,312.72
(2) Diluted (Rs)		2,582.66	5,312.72

In terms of our report attached.

**For S.C. KWATRA & CO.**

Chartered Accountants

Firm Reg. No. 004232N

(S.C. KWATRA)

Partner

M. No. 083431

Place: Delhi

Date : 06th September 2024

UDIN : 24083431BKDUDU3293

**FOR KRM AYURVEDA PRIVATE LIMITED***Som Dev Dhawan***(DIRECTOR)**

Som Dev Dhawan

DIN -00374581

*Puneet Dhawan***(DIRECTOR)**

Puneet Dhawan

DIN: 0853667

# KRM AYURVEDA PRIVATE LIMITED

## NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

### Note -1. SHARE CAPITAL

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 20,000 Equity shares of Rs.100/- each with voting rights	20000	20.00	20000	20.00
(b) Issued, Subscribed and Paid up 15,000 Equity shares of Rs.100 each with voting rights	15000	15.00	15000	15.00
<b>Total</b>	<b>15000</b>	<b>15.00</b>	<b>15000</b>	<b>15.00</b>

#### List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mr. Som Dev Dhawan	5000	33.33%	100	5.00
Mr. Puneet Dhawan	5000	33.33%	100	5.00
Mrs. Tanya Dhawan	5000	33.33%	100	5.00
<b>TOTAL</b>	<b>15000</b>	<b>100.00%</b>		<b>15.00</b>

### NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Som Dev Dhawan	5000	33.33%	NO
2	Mr. Puneet Dhawan	5000	33.33%	NO
3	Mrs. Tanya Dhawan	5000	33.33%	NO
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Som Dev Dhawan	5000	33.33%	NO
2	Mr. Puneet Dhawan	5000	33.33%	NO
3	Mrs. Tanya Dhawan	5000	33.33%	NO

### NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the	Balance at the end of the current reporting period
15000	-	-	-	15000
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
15000	-	-	-	15000

In terms of our report attached.

**For S.C. KWATRA & CO.**

Chartered Accountants

Firm Reg. No. 004232N

(S.C. KWATRA)

Partner

M. No. 083431

Place: Delhi

UDIN : 24083431BKDUDU3293



FOR KRM AYURVEDA PRIVATE LIMITED

*Som Dev Dhawan*

(DIRECTOR)

Som Dev Dhawan

DIN -03374581

*Puneet Dhawan*

(DIRECTOR)

Puneet Dhawan

DIN: 08553667

## KRM AYURVEDA PRIVATE LIMITED

### NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

#### Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	865.72	68.81
Add: Profit / (Loss) for the year	387.40	796.91
	-	-
Closing balance	1,253.12	865.72
<b>Total</b>	<b>1,253.12</b>	<b>865.72</b>

#### Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS	2,054.29	1,719.16
UNSECURED LOANS	-	45.00
<b>TOTAL</b>	<b>2,054.29</b>	<b>1,764.16</b>

#### Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS	263.21	223.25
<b>TOTAL</b>	<b>263.21</b>	<b>223.25</b>



*Sanjiv Dhami*  
*Puneet Dhami*

Note 5 TRADE PAYABLES

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME*	-	-	-	-	-
Others	348.98	38.06	-	-	387.04
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>348.98</b>	<b>38.06</b>	<b>-</b>	<b>-</b>	<b>387.04</b>

\*The vendors have not confirmed whether they are covered under MSME Act 2006 and hence information required under section 22 of the MSME Act is not given.

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	512.11	-	-	-	512.11
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>512.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>512.11</b>

\*The vendors have not confirmed whether they are covered under MSME Act 2006 and hence information required under section 22 of the MSME Act is not given.

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	553.47	-	-	-	-	553.47
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	776.06	-	-	-	-	776.06
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



Somesh Sharma  
Puneet Dhotra

**Note 6 OTHER CURRENT LIABILITIES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advance From Customers	179.55	102.03
Salaries & Incentive	143.27	149.28
Electricity Charges Payable	5.00	4.83
Delhi Jal Board	8.04	1.40
Director Remuneration Payable	4.61	3.51
Audit Fees Payable	2.16	1.80
Interest Payable on Un-Secured Loan	-	0.33
Statutory Dues	17.33	47.41
CSR to Be Deposited in Fund	7.50	-
<b>Total</b>	<b>367.47</b>	<b>310.59</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision - for TAX		
Provision for Income Tax(Current Years)	135.00	-
Provision for Income Tax(Prior Years)	305.00	305.00
<b>Total</b>	<b>440.00</b>	<b>305.00</b>

S. Singhania

Preet Dhotia



**KRM AYURVEDA PRIVATE LIMITED**

(ALL AMOUNTS IN INR UNLESS OTHERWISE STATED)

**8 FIXED ASSETS AS ON 31ST MARCH 2024**

Assets Category	GROSS BLOCK		DEPRECIATION BLOCK			NETT BLOCK	
	Gross Value as on 01.04.2023	Addition During the year	Gross Value as on 31.03.2024	Depreciation Upto 31.03.2023	Depreciation As on 31.03.2024	WDV as on 31st March 2023	WDV as on 31st March 2024
COMPUTERS AND DATA PROCESSING UNITS	98.29	7.46	105.75	73.08	17.65	25.20	15.02
FURNITURE & FIXTURE AND FITTINGS	20.72	20.51	41.24	4.13	6.75	16.60	30.36
LABORATORY EQUIPMENTS	1.15	0.28	1.43	0.04	0.30	1.11	1.09
MOTOR VEHICLES	3.24	2.51	5.75	0.50	1.42	2.74	3.82
OFFICE EQUIPMENTS	72.31	6.81	79.11	39.03	16.89	33.27	23.19
PLANT AND MACHINERY	44.87	16.02	60.90	8.49	8.34	36.38	44.06
BUILDING	541.60	-	541.60	9.54	50.55	532.06	481.51
LAND	1,688.37	-	1,688.37	-	-	1,688.37	1,688.37
<b>TOTAL</b>	<b>2,470.55</b>	<b>53.58</b>	<b>2,524.13</b>	<b>134.81</b>	<b>101.90</b>	<b>2,335.73</b>	<b>2,287.42</b>
Previous Year	167.87	2,302.67	2,470.55	70.63	64.18	97.24	2,335.73



*Sudam Sharma*  
*Preet Dharma*

## KRM AYURVEDA PRIVATE LIMITED

### Note 9 Long Term Loans and Advances

(ALL AMOUNTS IN INR IN LAHDS UNLESS OTHERWISE STATED)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>Security Deposites</b>		
Security Deposit RO	0.20	0.20
Security Deposit Cash free Payments India Pvt Ltd.	0.40	0.40
Security Deposit Biotic Waste	0.03	0.03
Security Deposit GS1 India	0.03	0.03
Security Deposit Rent Puneet Dhawan	15.60	15.60
Security Deposit SRL Limited	1.00	1.00
Security Deposit NDPL_A-36	0.51	-
Security Deposit on Rent_GGN	12.33	12.33
Security Deposit on Rent_GGN	5.85	-
Security Deposit on Rent_Bengaluru	3.30	3.30
Security Deposit on Rent_Mumbai	3.07	3.07
Security Deposit on Rent_Ahmedabad	1.03	1.03
Security Deposit on Rent_Patna	1.60	1.60
Security Deposit on Rent_Lucknow	1.00	1.00
Security Deposit on Rent_Jaipur	2.04	1.93
Security Deposit on Rent_Noida	0.80	0.80
Security Deposit on Synergy Waste_Noida	0.06	-
Security Deposit EXECUTIVE ENGINEER CITY OP DIVN UHE	0.40	-
<b>Total</b>	<b>49.26</b>	<b>42.32</b>

### Note 10 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
FDR against Bank Guarantee	38.00	4.00
Fixed Deposit in Bank	565.00	250.00
<b>Total</b>	<b>603.00</b>	<b>254.00</b>

### Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	122.46	37.51
Raw Material (including Packing Material)	22.30	29.90
<b>Total</b>	<b>144.76</b>	<b>67.42</b>

Sandeep Dhawan  
Puneet Dhawan



**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	33.88	15.41
B) Bank Balance	16.45	7.59
<b>Total</b>	<b>50.33</b>	<b>22.99</b>

**Note 14 SHORT TERM LOANS AND ADVANCES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances to Suppliers	29.83	22.99
Loans & Advances to Employees	12.26	20.31
<b>Total</b>	<b>42.08</b>	<b>43.30</b>

**Note 15 OTHER CURRENT ASSETS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Balance with Govt Authorities	630.66	370.02
Other Current Assets	424.86	86.48
<b>Total</b>	<b>1,055.52</b>	<b>456.50</b>

Sandeep Dhowan  
Puneet Dhowan



**Note 16 REVENUE FROM OPERATIONS**

(ALL AMOUNTS IN INR IN LAKHS UNLESS OTHERWISE STATED)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Products-Finished Goods	6,063.62	8,340.04
Sale of Service	651.95	588.66
<b>Total - Sales</b>	<b>6,715.57</b>	<b>8,928.71</b>

**Note 17 OTHER INCOME**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest on FDR	41.00	8.83
Interest on Divn UHBVNL	0.51	0.05
Interest from TPDDL	0.09	-
<b>Total</b>	<b>41.60</b>	<b>8.88</b>

**Note 18 COST OF MATERIALS CONSUMED**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	67.42	12.60
Add: Purchases	-	-
Domestic Purchase	1,081.35	1,918.00
	<b>1,081.35</b>	<b>1,918.00</b>
Less: Closing stock	144.76	67.42
<b>Cost of material consumed</b>	<b>1,004.01</b>	<b>1,863.18</b>

**Note 19 EMPLOYEE BENEFIT EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and Wages	1,492.76	1,424.58
Salary Incentives	278.30	334.06
EPF Employees Contribution	53.26	32.53
ESI Employees Contribution	9.79	2.73
Other Benefits to Staff	8.75	-
Staff Welfare	11.72	21.51
<b>Total</b>	<b>1,854.59</b>	<b>1,815.41</b>

*Sanjay Sharma*  
*Praveen Dhanraj*



Note 20 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	27.17	16.28
Interest on Bank Loan	193.64	38.43
Interest On Unsecured Loan	0.09	0.37
Interest on OD Loan	6.97	0.16
Interest on TDS Late Deposit	0.49	0.32
<b>Total</b>	<b>228.36</b>	<b>55.56</b>

Note 21 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Packing Material & Consumable	-	10.13
ELECTRICITY EXPENSES	76.82	65.56
WATER CHARGES	6.73	0.09
CARTAGE INWARD	1.69	-
FOC EXPENSES	11.15	34.65
<b>Total (A)</b>	<b>96.40</b>	<b>110.43</b>
<b>(B) INDIRECT EXPENSES</b>		
Additional Demand	-	0.22
Advertisement Expenses	1,940.24	2,813.98
Annual Maintenance Charges	4.59	4.91
Audit Fees	2.00	2.00
Books & Periodicals	0.87	-
Business Promotion Expenses	11.91	8.70
Cartage Expenses	1.41	0.83
Commission Expenses	18.08	15.57
Computer Expenses	5.07	0.22
Conveyance Expenses	4.33	5.63
Courier Charges	255.08	425.37
Director Remuneration Expenses	78.00	79.60
Diwali Exps.	5.02	6.95
Discount on Sale	0.04	0.02
Domain Charges	1.73	0.86
Debtor Writte Off	10.65	35.44
Fee Rates & Taxes	4.98	5.02
Fuel Charges	1.86	10.99
Insurance Charges	2.56	4.81
Interest On EPFO	-	0.00
Late Fee On GST	0.50	0.12
ITC Reversal (Common ITC)	0.82	24.91
Lab Testing Expenses	4.27	-
Loan Processing Fee	-	11.24
Legal Expenses	-	0.75

*Suman Devi Sharma*  
*Rakesh Dhanraj*



Laundry Expenses	0.51	-
ECHS Bill Processing Charges	3.38	-
Membership Charges	1.23	0.36
Miscellaneous Expenses	10.29	4.88
MCD Charges	1.50	-
Office Expenses	25.03	28.09
Pest Control Expenses	0.29	-
Printing & Stationary Expenses	11.72	8.30
Professional Fee	43.34	19.89
Property Tax Expenses	2.29	-
Recruitment Expenses	2.91	16.23
Rent Expenses	248.24	179.24
Rent For Generator	6.24	7.31
RO Rental Expenses	1.18	0.52
Car Rental Expenses	29.14	15.29
Repair & Maintenance Charges	6.95	6.72
ROC Fee	-	0.11
Royalty Charges	100.00	100.00
Round off	0.15	-
Security Service Charges	1.15	2.92
Software Expenses	17.71	12.31
Stamp Duty Expenses	-	0.10
Short & Excess	0.03	-
Telephone and Internet Expenses	51.18	71.02
Tour & Travelling Expenses	16.64	9.19
Website Design & Development Charges	1.20	-
Write Off GST	1.90	25.21
TDS Write Off	0.16	0.06
GST Audit Fees	-	0.30
CSR Expenditure A/c	7.90	-
	-	-
<b>Total (B)</b>	<b>2,946.29</b>	<b>3,966.21</b>
<b>Total (A+B)</b>	<b>3,042.69</b>	<b>4,076.64</b>

In terms of our report attached.

For S.C. KWATRA & CO.

Chartered Accountants

*S.C. Kwatra*



(S.C. KWATRA)

Partner

Place: Delhi

Date :

**KRM AYURVEDA PRIVATE LIMITED**

*Som Dev Dhawan*

(DIRECTOR)

Som Dev Dhawan

DIN -00374581

*Puneet Dhawan*

(DIRECTOR)

Puneet Dhawan

DIN: 08553667

(ALL AMOUNTS IN ₹ IN LAKHS UNLESS OTHERWISE STATED)

## Note 3 LONG TERM BORROWINGS

Secured Loans		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	HDFC Bank LTD A/c No 86313028 (Loan against property of Directors and their personal guarantee, Prev. Yr. Nil)	316.69	348.83
2	Kotak Mahindra Bank Ltd _LAP-18759839 (Loan against Property No. A-36, GT Karnal Road, Inds Area, Delhi-110053, Prev. Yr. Nil)	1,393.28	894.56
3	Kotak Mahindra Bank Limited _LAP-18650882 (Loan against Property No. Plot No-214, Sec-57, Phase-IV, HSIIDC Kundli, Sonapat, Haryana, Prev. Yr. Nil)	344.31	375.71
Total		2,054.29	1,719.10

## Note 4 SHORT TERM BORROWINGS

Secured Loans		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	ICICI Bank OD A/c (Limit Of Rs. 90 Lac and Secured against FDR of Rs. 1 Cr., Prev. Yr. Nil)	87.33	69.41
2	HDFC Bank LTD A/c No 86313028 (Loan against property of Directors and their personal guarantee, Prev. Yr. Nil)	37.30	29.88
3	Kotak Mahindra Bank Ltd _LAP-18759839 (Loan against Property No. A-36, GT Karnal Road, Inds Area, Delhi-110053, Prev. Yr. Nil)	112.27	94.44
4	Kotak Mahindra Bank Limited _LAP-18650882 (Loan against Property No. Plot No-214, Sec-57, Phase-IV, HSIIDC Kundli, Sonapat, Haryana, Prev. Yr. Nil)	31.40	28.02
TOTAL		268.21	223.25

## Note 13 CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	Head Office_Delhi	32.25	12.85
2	Branch_Gurgaon	0.27	0.50
3	Branch_Bengaluru	0.01	0.01
4	Branch_Mumbai	0.03	0.13
5	Branch_Ahmedabad	0.01	0.01
6	Branch_Lucknow	0.15	1.06
7	Branch_Noida	0.19	-
8	Branch_Kundli	0.93	0.86
9	Branch_Jaipur	0.01	-
10	Branch_Patna	0.07	-
A Cash in Hand		33.88	15.41
1	HDFC BANK LTD. 50200046161575	14.50	2.79
2	KOTAK MAHINDRA BANK 1145192388	-	0.13
3	SBI BANK 40281151514	0.73	0.25
4	Kotak Bank A/c No-1145003209	0.06	1.09
5	ICICI bank_01600500984	0.59	1.32
6	ICICI BANK_016005001121	0.01	0.38
7	ICICI BANK_016005009378	0.21	0.76
8	ICICI BANK_016005009393	0.01	0.88
9	ICICI BANK_016005009524	0.01	-
10	ICICI BANK_016005009505	0.12	-
11	ICICI BANK_016005009454	0.21	-
B Bank Balance		16.45	7.59
TOTAL A+B		50.33	22.99

Som Dethkawa  
Rakesh Dhanwan



Note 14 SHORT TERM LOANS AND ADVANCES

A - Advance To Supplier

S.No.	PARTICULARS	ANXX	
		AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	Advance to Supplier	29.83	22.96

B- Loans & Advances to Employees

S.No.	PARTICULARS	ANXX	
		AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
<b>Loans &amp; Advances to Employee</b>			
1	Ashu Chhara	0.67	-
2	Ajay Kumar (Loan A/c)	5.38	7.90
3	Blue Bliss Hotels and Resort	-	3.00
4	Chetan Shole	0.55	-
5	Rander Kumar (Loan A/c)	-	3.17
6	Jyoti Sadashan	0.53	-
7	Pranhu Shrivastav (Loan A/c)	-	0.25
8	Prashanti Chaudhary (Loan A/c)	1.45	1.45
9	Rajy Sehgal (Loan A/c)	-	0.20
10	Saurav Rohilla (Loan A/c)	-	0.13
11	Sukhdav Lal (Loan A/c)	0.60	1.20
12	Tarun Kumar (Loan A/c)	3.89	2.89
	<b>Total</b>	<b>13.28</b>	<b>20.31</b>
<b>TOTAL A+B</b>		<b>43.11</b>	<b>43.27</b>

Note 15 OTHER CURRENT ASSETS

GST Credit Ledger Ledger Balances

S.No.	PARTICULARS	ANXX	
		AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	<b>Delhi</b>		
	Credit Ledger CGST	310.03	145.54
	Credit Ledger IGST	191.86	92.13
	Credit Ledger SGST	169.87	305.37
2	<b>Gurgaon</b>		
	Credit Ledger CGST	1.02	4.62
	Credit Ledger IGST	5.51	0.71
	Credit Ledger SGST	1.02	4.52
3	<b>Rangpura</b>		
	Credit Ledger CGST	1.05	0.20
	Credit Ledger IGST	0.79	1.98
	Credit Ledger SGST	1.00	0.38
4	<b>Ludhiana</b>		
	Credit Ledger CGST	1.23	0.23
	Credit Ledger IGST	3.40	0.62
	Credit Ledger SGST	1.23	0.23
5	<b>Patna</b>		
	Credit Ledger CGST	0.62	0.25
	Credit Ledger IGST	2.96	1.22
	Credit Ledger SGST	0.62	0.25
6	<b>Ahmedabad</b>		
	Credit Ledger CGST	0.63	0.21
	Credit Ledger IGST	2.59	1.10
	Credit Ledger SGST	0.63	0.21
7	<b>Jalga</b>		
	Credit Ledger CGST	1.21	-
	Credit Ledger IGST	4.31	-
	Credit Ledger SGST	1.21	-
8	<b>Mumbai</b>		
	Credit Ledger CGST	0.51	-
	<b>TOTAL</b>	<b>602.34</b>	<b>360.23</b>

Som Dev Sharma  
Praveet Dhanwan



GST Receivable Balances		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	<b>Delhi</b> GST Receivable	5.37	3.78
2	<b>Gurgaon</b> GST Receivable	0.88	1.27
3	<b>Bansletta</b> IGST Input Receivable	1.18	0.67
4	<b>Lachnow</b> IGST Input Receivable	1.47	1.48
5	<b>Pata</b> CGST Input Receivable SGST Input Receivable IGST Input Receivable	- - 0.62	0.01 0.01 -
6	<b>Ahmedabad</b> IGST Input Receivable	0.76	0.71
7	<b>Mumbai</b> IGST Input Receivable	0.90	1.83
8	<b>Kanoli</b> IGST Input Receivable	1.61	-
9	<b>WDM</b> IGST Input Receivable	0.32	-
<b>TOTAL</b>		<b>13.09</b>	<b>9.79</b>
REFUND CLAIMED		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	Refund claimed from ITC Ledger_GST	14.23	-
Other Current Assets		ANXX	
S.No.	PARTICULARS	AS AT 31.03.2024 AMOUNT (Rs.)	AS AT 31.03.2023 AMOUNT (Rs.)
1	Income Tax A/Y 2022-23	36.45	31.45
2	Income Tax A/Y 2023-24	292.93	15.00
3	Advance Income Tax A/Y 2024-25	10.00	-
4	TDS RECEIVABLE ON FDR	0.88	0.88
5	TDS RECEIVABLE	-	0.03
6	TDS A/Y 2024-25	36.59	-
7	TDS RECEIVABLE FROM SUPPLIER	17.83	27.18
8	ITC Reversed (180 Days)	2.64	2.64
9	ACCRUED INTEREST INCOME FROM FDR	27.46	4.20
<b>TOTAL</b>		<b>424.86</b>	<b>86.48</b>

Son, Son Sharma  
Rohit Dhawan





# KRM AYURVEDA PVT LTD

## CORPORATE SOCIAL RESPONSIBILITY STATEMENT:

The implementation and monitoring of Corporate Social Responsibility (CSR) Policy, is in compliance with CSR objective and policy of the Company.

For and on Behalf of the Board  
KRM AYURVEDA PRIVATE LIMITED

For KRM AYURVEDA PVT. LTD.

*Som Dev Dhawan*

Director

SOM DEV DHAWAN  
(DIRECTOR)  
DIN: 00374581  
ADDRESS: House No. 9, Block-B,  
Mahatma Gandhi Road, Adarsh Nagar,  
Nagar, Delhi-110033

DATE: 06/09/2024  
PLACE: DELHI

For KRM AYURVEDA PVT. LTD.

*Puneet Dhawan*

Director

PUNEET DHAWAN  
(DIRECTOR )  
DIN: 08553667  
Address: House No. 9, Block-B,  
Mahatma Gandhi Road, Adarsh  
Delhi-110033

ANNEXURE- II

1. Brief outline on CSR Policy of the Company.

KRM AYURVEDA PRIVATE LIMITED CSR policy is aimed at demonstrating care for the community through its focus on wellness of poor, orphan, expelled from home, health, education & skill development, treating animals in destitute and environmental sustainability including biodiversity, energy & water conservation. Also embedded in this objective is support to the disadvantaged/marginalized cross section of the society by providing opportunities to improve their quality of life.

2. Composition of CSR Committee: - NA as per Section 135 (9) of Companies Act 2013

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. - NA

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: NA

5. (a) Average net profit of the company as per sub-section (5) of section 135

F.Y	Net Profit (in Rs.)
2022-23	10,62,61,504
2021-22	1,34,62,374
2020-21	-23,32,746
Total Net Profit for 3 Financial Years	11,73,91,132
Average Net Profit of last 3 Financial Year	3,91,30,710
2% of Average Net Profit	7,82,614

(b) Two percent of average net profit of the company as per sub-section (5) of section 135: Rs. 7,82,614

(c) Surplus arising out of the CSR Projects or programs or activities of the previous financial years: NIL

(d) : Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any- NIL

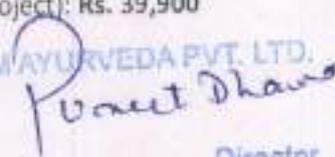
(e) Total CSR obligation for the financial year 2023-24 [b+c+d] is: Rs. 7,82,614

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 39,900

(b) Amount spent in Administrative Overheads: NIL

For KRM AYURVEDA PVT. LTD.

  
Director

For KRM AYURVEDA PVT. LTD.  
  
Director

(c) Amount spent on Impact Assessment, if applicable: NA

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 39,900

**DETAIL OF CSR EXPENSE IN 2023-24**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area in (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Enhancement of Lively hood	for development of healthcare infrastructure, tree plantation, promoting education, etc,	Yes	Delhi		39,900	Direct	NA	NA
<b>Total</b>						39,900			

(e) CSR amount spent or unspent for the Financial Year:

Total Amount spent for the FY	Amount Unspent (Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
39,900	7,50,000	30/04/2024	NA	NA	NA

(f). Excess amount for set-off, if any:

Sl. No.	Particular	Amount (Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-	Rs. 7,82,614

For KRM AYURVEDA PVT. LTD.

*Sandeep Sharma*

Director

For KRM AYURVEDA PVT. LTD.

*Puneet Sharma*

Director

	section (5) of section 135	
(ii)	Total amount spent for the Financial Year	Rs. 39,900
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	-

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6	7	8	
Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
1	FY-1	NIL	NIL	NIL	NIL	NA	NIL	NA
2	FY-2	NIL	NIL	NIL	NIL	NA	NIL	NA
3	FY-3	NIL	NIL	NIL	NIL	NA	NIL	NA

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Yes  No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: NA

For KRM AYURVEDA PVT. LTD.  
Sandeep Dhawan

Director

For KRM AYURVEDA PVT. LTD.  
Puneet Dhawan

Director

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration No. if applicable	Name	Registered address

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135.: NA

For and on Behalf of the Board  
KRM AYURVEDA PRIVATE LIMITED

For KRM AYURVEDA PVT. LTD.

*Som Dev Dhawan*

Director

SOM DEV DHAWAN  
(DIRECTOR)  
DIN: 00374581  
ADDRESS: House No. 9, Block-B,  
Mahatma Gandhi Road, Adarsh Nagar,  
Delhi-110033

DATE: 06/09/2024  
PLACE: DELHI

For KRM AYURVEDA PVT. LTD.

*Puneet Dhawan*

Director

PUNEET DHAWAN  
(DIRECTOR )  
DIN: 08553667  
Address: House No. 9, Block-B,  
Mahatma Gandhi Road, Adarsh Nagar,  
Delhi-110033