

NOTICE is hereby given that 7th Annual General Meeting of the Shareholders of the Company will be held on Friday, 29th September, 2023 at 12 Noon at the Registered Office of the Company situated at 3 Netaji Subhas Road, Kolkata 700001 to transact following Ordinary Business:

- To receive, consider and adopt Audited Financial Statements of the Company for the year ended on 31st March, 2023, Report of the Board of Directors and Auditors thereon.

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



**Kolkata
4th September, 2023**



A handwritten signature in black ink, appearing to read 'Smita Bajoria'.

**Smita Bajoria
DIN: 00087222
Director**

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

ESSENTIALLY HEALTHY PRIVATE LIMITED

CIN: U74999WB2016PTC215926

3 Netaji Subhas Road, Kolkata 700 001

Report of the Directors to the Shareholders

Your Directors present audited Statement of Accounts for the year ended on 31st March, 2023 together with Reports of Statutory Auditors thereon.

Financial Performance

Financial Performance for financial year 2022-23 of your Company has been as follows:

Rs.(in lacs)

Total Revenue	45.63
Total Expenses	73.50
Profit/(Loss) before Tax	(27.87)
Tax Expense	-
Loss for the year	27.87

Directors

During financial year 2022-23, five meetings of your Directors were held on 29th April, 2022, 15th July, 2022, 19th September, 2022, 10th December, 2022 and 25th February, 2023 and they were attended by both the Directors of the Company. None of your Directors is liable to retire by rotation at the ensuing Annual General Meeting.

Directors Name	No. of meetings attended
Mr S K Bajoria	5
Mrs Smita Bajoria	5

Directors' Responsibility Statement

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

- in preparation of the annual accounts, the applicable accounting standards have been followed;
- accounting policies selected and applied are consistent and judgments and estimates made are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit and Loss of the Company for the year;
- proper and sufficient care has been taken for the 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 fraud and other irregularities;
- had prepared the Annual Accounts on a going concern basis and



ESSENTIALLY HEALTHY PRIVATE LIMITED

CIN: U74999WB2016PTC215926

Directors' Report (Contd...)

- e) have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

Disclosures

Provisions relating to conservation of energy and technology absorption are not applicable. Your Company also neither had foreign exchange earning nor expenditure during financial year 2022-23. Policies and system for internal control including financial and Risk Management are adequate and commensurate with size and level of operations of your Company. Provisions relating to Corporate Social Responsibility are presently not applicable to your Company. Your Company has not availed any facilities from bank. Your Company has neither given guarantees nor made investments. Transactions entered into with related parties have been in ordinary course of business at arm's length. Provisions relating to Secretarial Audit are not applicable to your Company. The Company is not accepting any deposits. During financial year 2022-23 the Authorised Share Capital of the Company has been increased from Rs. 6,00,00,000/- to Rs. 10,00,00,000 by creation of 40,00,000 new Equity Shares of Rs. 10/- each ranking pari passu in all respects with existing Equity shares of the Company. None of the employee of your Company drawing remuneration in excess of specified limits. There has not been any material change and/or commitment affecting financial position of your Company between end of financial year 2022-23 and date of this Report. None of the regulators or Courts or tribunals passed any Order thereby impacting going concern, status or operations in future of your Company.

Statutory Auditors and their re-appointment

Report of Statutory Auditors, M/s P C Boral & Co. (Firm Registration Number 304080E), Chartered Accountants on audited statements for the year ended 31st March, 2023 is annexed therewith and is self explanatory. Said Report do not contain any qualification and or adverse comment.

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

Acknowledgment

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



Kolkata
4th September, 2023

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

S K Bajoria
DIN: 00084004

Smita Bajoria
DIN: 00087222

Directors

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ESSENTIALLY HEALTHY PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of **Essentially Healthy Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31, 2023, loss 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management



either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we state that the matters specified in paragraphs 3 and 4 of the Order are not applicable to this Company.
2. As required by Section 143 (3) of the Act, we report that:
 - i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - iii. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - iv. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - v. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - vi. With respect to the adequacy of the internal financial controls with reference to financial statement of the Company and the operating effectiveness of such controls, we state that this is not applicable to this Company.
 - vii. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

The company has not paid any managerial remuneration. Accordingly provision of Section 197(16) of the Act is not applicable.

- viii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company does not have any pending litigations.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d. (i) The management has represented that, to the best of its knowledge & belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (ii) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (iii) Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that the representations made by management as stated in (i) and (ii) herein above, contain any material misstatement
- e. There was no dividend declared or paid during the year by the company and hence compliance with Section 123 of the Companies Act, 2013 is not applicable.
- f. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For **P C Boral & Co.**
Chartered Accountants
(Firm's Registration No.3040805E)

S K Boral

S K Boral
(Membership No. 051424)
UDIN – 23051424BGSBJL3218

Place: Kolkata
Date: 04th September, 2023



ESSENTIALLY HEALTHY PRIVATE LIMITED
3, Netaji Subhas Road, Kolkata - 700 001
U74999WB2016PTC215926
BALANCE SHEET AS ON 31ST MARCH, 2023

(Figures in ₹ Lakhs)

PARTICULARS	Note No.	As At 31.03.2023	As At 31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	712.80	594.00
(b) Reserves and Surplus	3	(72.27)	(44.40)
		640.53	549.60
(2) Current Liabilities			
(a) Other Current Liabilities	4	39.73	0.57
(b) Trade Payable	5	0.78	0.03
		681.04	550.20
II. ASSETS			
(1) Non Current Assets			
(a) Fixed Assets			
i) Tangible Assets	6	1.90	2.27
ii) Intangible Assets	7	354.94	355.12
iii) Software Development Work in Progress	8	285.39	154.57
(b) Other non current assets	9	0.06	0.06
(2) Current Assets			
(a) Inventories	10	31.02	30.21
(b) Trade Receivables	11	1.14	2.22
(c) Cash and Cash Equivalents	12	5.04	5.18
(d) Short term loans & advances	13	0.35	0.16
(e) Other Current Assets	14	1.20	0.41
		681.04	550.20
Significant Accounting Policies	1		
Notes to Financial Statements	2-30		

As per our Report of even date.

For P C Boral & Co.

Chartered Accountants

Firm Reg No: 304080E

S K Boral

S K Boral

Membership No. 051424

UDIN: 23051424BGSBJL3218

Place : Kolkata

Date : 04th September'2023



For and on behalf of the Board

S B Bajoria

Smita Bajoria

DIN: 00087222

S K B

Shishir Kr. Bajoria

DIN: 00084004

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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

(Figures in ₹ Lakhs)

PARTICULARS	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I) Revenue from Operations	15	45.63	17.81
II) Other Income	16	-	0.92
III) Total Income		45.63	18.73
IV) EXPENSES			
Purchase of Stock in Trade	17	38.64	45.61
Change in Inventories	18	(0.81)	(30.21)
Service Charges Paid		4.61	-
Employee Benefits Expense	19	18.91	10.65
Finance Cost	20	0.18	-
Depreciation and amortization expense	6-8	0.99	3.43
Other Expenses	21	10.98	5.43
Total Expenses		73.50	34.91
V) Profit Before exceptional and extraordinary items and tax (III-IV)		(27.87)	(16.18)
VI) Tax Expenses			
Deferred Tax		-	(0.17)
VII) Profit/(Loss) for the year (V-VI)		(27.87)	(16.01)
VIII) Basic/Diluted Earnings Per Equity Share (₹)	22	(0.39)	(0.27)
Significant Accounting Policies	1		
Notes to Financial Statements	2-30		

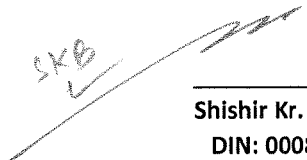
As per our Report of even date.
For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E

For and on behalf of the Board

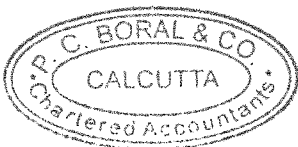
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Smita Bajoria
DIN: 00087222

SK Boral
S K Boral
Membership No. 051424
UDIN: 23051424BG SBJL3218
Place : Kolkata
Date : 04th September'2023

SKB


Shishir Kr. Bajoria
DIN: 00084004



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


CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

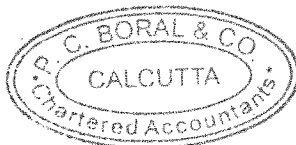
(Figures in ₹ Lakhs)

Particulars	2022-2023	2021-2022
Cash Flow from Operating Activities :		
Net Profit/(Loss) before tax	(27.87)	(16.18)
Adjustments for :		
Depreciation On Property, Plant & Equipment	0.99	3.43
Operating Profit before Working Capital changes	(26.88)	(12.75)
Movement in Working Capital:		
for Inventories	(0.81)	(30.20)
Trade Receivables	1.08	(1.96)
Other Receivables	(0.97)	(0.57)
Payables	39.90	(17.82)
Cash generated from/ (used in) Operations	12.32	(63.30)
Net cash flow from/ (used in) Operating Activities	(A) 12.32	(63.30)
B Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(0.44)	(1.50)
Software Development Work in Progress	(130.82)	(154.57)
Net Cash Flow from/ (used) in Investing Activities	(B) (131.26)	(156.07)
C Cash Flow from Financing Activities :		
Share Capital Introduced	118.80	222.75
Share Application Money Received		
Net Cash Flow from / (used) in Financing Activities	(C) 118.80	222.75
Net increase / (decrease) in cash and cash equivalents	(A+B+C) (0.14)	3.38
Cash and cash equivalents at the beginning of the period	5.18	1.80
Cash and cash equivalents at the end of the period	5.04	5.18

- 1 Cash Flow Statement has been prepared using the indirect method in accordance with Accounting Standard AS 3- "Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.
- 2 Represents Cash and Cash Equivalents as given in Note 11 to the Financial Statements.

As per our Report of even date.
For P C Boral & Co.
Chartered Accountants
Firm Reg No: 304080E

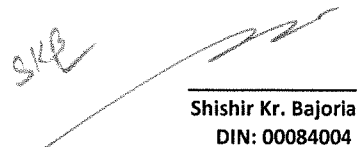

S K Boral
Membership No. 051424
UDIN: 23051424BGSBJL3218
Place : Kolkata
Date : 04th September'2023



For and on behalf of the Board of Directors


Smita Bajoria

DIN: 00087222


Shishir Kr. Bajoria
DIN: 00084004

ESSENTIALLY HEALTHY PRIVATE LIMITED

U74999WB2016PTC215926

(Annexed to and forming part of Balance Sheet as at 31st March, 2023 and Statement of Profit & Loss for the year ended on that date)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

1 SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF PREPARATION

The financial statements have been prepared and presented on accrual basis of accounting under the historical cost convention and in accordance with generally accepted accounting principles ["GAAP"] in India to comply with the relevant provisions of the Companies Act, 2013 (to the extent applicable) and the Reserve Bank of India Act, 1934, in conformity with the Accounting Standards notified by the Government of India under Section 133 of the Companies Act 2013 read with Rule 7 of Companies (Account) Rules 2014 issued by the Institute of Chartered Accountants of India (ICAI), as applicable, and pronouncements of the ICAI, wherever applicable, except to the extent where compliance with other statutory promulgations override the same requiring a different treatment.

All the assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of activities, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

b) USE OF ESTIMATES

The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) and requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of relevant facts and circumstances as of the date of financial statement. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

c) PROPERTY, PLANT & EQUIPMENTS

(i) Initial Recognition

Fixed Assets are stated at costs less depreciation. The Company capitalises all cost relating to acquisition and installation of Fixed Assets.

(ii) Depreciation

Depreciation on Fixed Assets are calculated at the rates specified in Schedule II to the Companies Act, 2013 on straight-line basis. As Trade Mark registration is valid for 10 Years, Trade Mark value is being amortised over a period of 10 years, leaving 5 % Residual Value. However inhouse development costs of Surite Software App (including direct and indirect overheads) has been decided by the management to be amortised over a period of 10 years from the year of effective implementation for commercial usage.

Alongwith direct cost related to software development, all Indirect costs viz establishment expenses , professional fees etc. are attributed to Software Application till the Completion of the App for Commercial use, which was deemed to have been done on 31st March'2021, hence capitalised on 31st March'2021. However later on it was realised that the App had many glitches which needed to be resolved along with other new applications and or module to be further developed. As such in the opinion of the Management the Company has not commenced its operation in full swing and the development of the digital platform is still in work in progress. Thus, all direct and indirect costs including GST attributable to the development of the App since beginning has been shown under software development work in progress.

Inventories are valued at lower of cost or net realisable value. Cost Includes expenditure incurred in respect of acquiring the stocks, if any.



d) REVENUE RECOGNITION

Income and Expenditure are accounted for on accrual basis.

e) EMPLOYEE BENEFITS

i) Short Term Employee Benefits:

All employee benefits falling due wholly within twelve months of rendering the services are classified as short term employee benefits, which include benefits like salaries and bonus that are recognised as expenses in the period in which the employee renders the related service.

(ii) Post- Employment Benefits:

Defined Benefit Plans

Contribution towards Provident Fund, Employees' Pension Scheme and Employees' State Insurance Scheme are recognised as expense. Contributions for Provident Fund and Employees' Pension Scheme are made to Regional Provident Fund Commissioner, West Bengal and that of Employees' State Insurance Scheme are made to Central Govt. administered ESIC

The Company has no system of leave encashment benefit, hence no liability for leave provided in the accounts.

f) TAXATION:

Tax expense for the year comprising current tax & deferred tax are considered in determining the net profit for the year. Provision is made for current tax and based on tax liability computed in accordance with relevant tax laws applicable to the Company. Provision is made for deferred tax for all timing difference arising between taxable incomes & accounting income at currently enacted or substantively enacted tax rates, as the case may be. Deferred tax assets (other than in situation of unabsorbed depreciation and carry forward losses) are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date. Deferred tax assets, in situation of unabsorbed depreciation and carry forward losses under tax laws are recognised only to the extent that where is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be recognised. Deferred Tax Assets and Deferred Tax Liability have been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liability and where the Deferred Tax Asset and Deferred Tax Liability relate to Income taxes is levied by the same taxation authority.

g) EARNING PER SHARE:

The earnings in ascertaining the Company's EPS comprises the net profit after tax attributable to Equity shareholders and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax attributable to Equity shareholders (including the post tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are



h) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

(i) Provisions

A provision is recognized when the Company has a present obligation as a result of past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(ii) Contingent Liability

Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(iii) Contingent Assets

Contingent Assets are neither recognized nor disclosed in the financial statements.

i) CASH & CASH EQUIVALENTS:

Cash & cash equivalents comprise cash and cash on deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amount of cash to be cash equivalents.

j) Segment reporting

Segments are identified based on the dominant source and nature of risks and returns and the internal organisation and management structure. The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. In addition, the following specific accounting policies have been followed for segment reporting: a) Inter segment revenue is accounted for based on the transaction price agreed to between segments on cost basis. b) Revenue and expenses are identified to segments on the basis of their relationship to the operating activities of the segment. Revenue and expenses, which relate to the enterprise as a whole and are not allocable to segments on a reasonable basis, have been disclosed as "Unallocable".



ESSENTIALLY HEALTHY PRIVATE LIMITED

2 SHARE CAPITAL

(Figures ₹ in Lakhs)

Particulars	As at 31.03.2023		As at 31.03.2022	
	Quantity (Nos.)	Amount	Quantity (Nos.)	Amount
(a) Authorized Share Capital				
Equity Shares of Rs. 10/- each	1,00,00,000	1,000.00	60,00,000	600.00
	1,00,00,000	1,000.00	60,00,000	600.00
(b) Issued, Subscribed & Fully Paid-up Capital				
Equity Shares of Rs. 10/- each	59,40,000	594.00	59,40,000	594.00
Equity Shares with Paid up value of Rs. 3/- per Equity Share	39,60,000	118.80	-	-
		712.80	-	594.00
(c) Reconciliation of Equity Shares of Rs. 10/- each outstanding at the beginning and at the end of the financial year				
59,40,000 Equity Shares of Rs. 10/-each face value fully paid-up	59,40,000	594.00	59,40,000	594.00
	-	-	-	-
39,60,000 Equity Shares with Paid up Value of Rs. 3/- per Equity Share	39,60,000	118.80	-	-
Balance as at the end of financial year		712.80		594.00

(d) The Company has only one class of issued shares referred to as Equity Shares having a par value of Rs.10/-. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts and payment of external liabilities in full. However, no such preferential amounts exist currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

(e) Shareholders holding more than 5% of Equity Share Capital of Rs. 10	As at 31.03.2023			As at 31.03.2022		
	(Nos.)	Amount	(%)	(Nos.)	Amount	(%)
Bajoria Knowledge Pvt. Ltd.	19,80,000	198.00	27.78%	19,80,000	198.00	33.33%
Bajoria Financial Services Pvt Ltd. *	79,20,000	514.80	72.22%	39,60,000	396.00	66.67%
		712.80	100.00%		594.00	100.00%

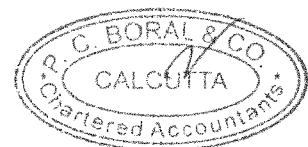
* (39,60,000 Equity Shares of Rs. 10 each Fully paid up & 39,60,000 Equity Share of Rs. 3/- paid up per equity Share)

(f) Details of Fully Paid Equity shares of ₹10/- each held by the Promoters of the company:

Sl. No	Promoter Name	As at the beginning of the year			As at the end of the year			% Change during the year
		No of shares held	Amount	% of total shares	No of Shares held	Amount	% of total shares	
1	Bajoria Knowledge Pvt. Ltd.	19,80,000	198.00	33.33%	19,80,000	198.00	27.78%	-5.55%
2	Bajoria Financial Services Pvt Ltd.	39,60,000	396.00	66.67%	79,20,000	514.80	72.22%	5.55%

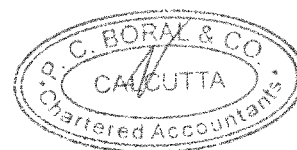
(g) Share held by holding Company

Promoter Name	As at the beginning of the year			As at the end of the year			% Change during the year
	No of shares held	Amount	% of total shares	No of Shares held	Amount	% of total shares	
Bajoria Financial Services Pvt Ltd.	39,60,000	396.00	66.67%	79,20,000	514.80	72.22%	5.55%



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3 RESERVES AND SURPLUS		
(Figures ₹ in Lakhs)		
Particulars	As at 31.03.2023	As at 31.03.2022
(a) <u>Surplus, i.e. balance in the Statement of Profit and Loss</u>		
Balance as at the beginning of the year	(44.40)	(28.39)
<u>Add: Transfer from Statement of Profit and Loss</u>	(27.87)	(16.01)
	(72.27)	(44.40)
	-	-
Balance as at the end of the year	(72.27)	(44.40)
Total	(72.27)	(44.40)
4 OTHER CURRENT LIABILITIES		
Particulars	As at 31.03.2023	As at 31.03.2022
Statutory Liabilities	(1.97)	(1.01)
Sundry Creditors	41.70	1.58
	39.73	0.57
5 TRADE PAYABLE		
Particulars	As at 31.03.2023	As at 31.03.2022
I MSME		
Less than 6 months	-	-
6 months to 1 Year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
II Others		
Less than 6 months	0.78	0.03
6 months to 1 Year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
III Disputed Dues		
MSME	-	-
IV Disputed Dues		
	-	-
	-	-
	-	-
	0.78	0.03



6 TANGIBLE ASSETS

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2022	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2022	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2023	As At 31.3.2022
Office Equipment	10.76	0.13	-	10.89	9.08	0.67	-	9.75	1.14	1.68
Plant and Machineries	0.29	0.31	-	0.60	0.10	0.09	-	0.19	0.41	0.20
Furniture and Fixtures	0.48	-	-	0.48	0.08	0.05	-	0.13	0.35	0.40
TOTAL	11.53	0.44	-	11.97	9.26	0.81	-	10.07	1.90	2.27

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2021	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2021	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2022	As At 31.3.2021
Office Equipment	9.36	1.40	-	10.76	5.93	3.15	-	9.08	1.68	3.43
Plant and Machineries	0.19	0.10	-	0.29	0.04	0.06	-	0.10	0.19	0.15
Furniture and Fixtures	0.48	-	-	0.48	0.04	0.04	-	0.08	0.40	0.43
TOTAL	10.03	1.50	-	11.53	6.01	3.25	-	9.26	2.27	4.02

7 INTANGIBLE ASSETS

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2022	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2022	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2023	As At 31.3.2022
Computer Software	353.56	-	-	353.56	-	-	-	-	353.56	353.56
Commercial Property Right	1.97	-	-	1.97	0.41	0.18	-	0.59	1.38	1.56
TOTAL	355.53	-	-	355.53	0.41	0.18	-	0.59	354.94	355.12

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2021	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2021	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2022	As At 31.3.2021
Computer Software	353.56	-	-	353.56	-	-	-	-	353.56	353.56
Commercial Property Right	1.97	-	-	1.97	0.23	0.18	-	0.41	1.56	1.74
TOTAL	355.53	-	-	355.53	0.23	0.18	-	0.41	355.12	355.30

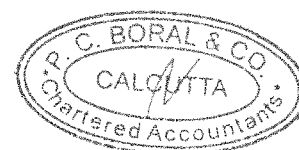
8 Software Development Work in Progress

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2022	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2022	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2023	As At 31.3.2022
A. Payment for Software Development	32.42	21.19	-	53.61	-	-	-	-	53.61	32.42
B. Input Cost Attributable to Software App.	122.15	109.63	-	231.78	-	-	-	-	231.78	122.14
TOTAL	154.57	130.82	-	285.39	-	-	-	-	285.39	154.57

(Figures in ₹ Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION/AMORTISATION				NET BLOCK	
	As At 1.4.2021	Addition during the year	Sale/ Adjustment during the year	TOTAL	Upto 31.3.2021	For the year	Sale/ Adjustment during the year	TOTAL	As At 31.3.2022	As At 31.3.2021
A. Payment for Software Development	-	32.42	-	32.42	-	-	-	-	32.42	-
B. Input Cost Attributable to Software App.	-	122.15	-	122.15	-	-	-	-	122.15	-
TOTAL	-	154.57	-	154.57	-	-	-	-	154.57	-



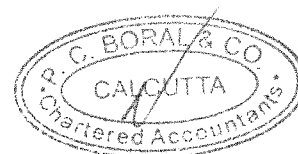
ESSENTIALLY HEALTHY PRIVATE LIMITED

9 OTHER NON CURRENT ASSETS					
Particulars		As at 31.03.2023		As at 31.03.2022	
Others (Unsecured, Considered Good)					
Preliminary Expenses -Unamortized		0.06		0.06	
		0.06		0.06	
10 INVENTORIES					
Particulars		As at 31.03.2023		As at 31.03.2022	
		Qty	Amount	Qty	Amount
Trading Goods					
Medicine and Wellness Items		3,312	1.56	2,741	0.38
Medical Equipment and Kits etc.		202	29.46	251	29.83
		3,514	31.02	2,992	30.21
11 TRADE RECEIVABLE					
Particulars		As at 31.03.2023		As at 31.03.2022	
Others (Unsecured, Considered Good)					
Outstanding for following periods from due date of payments#					
Less than 6 months		-		-	
6 months - 1 years		-		-	
1 year - 2 years		-		-	
2 years - 3 years		-		-	
More than 3 years		-		-	
Other debts:					
Less than 6 months		1.14		2.22	
		1.14		2.22	
12 CASH AND CASH EQUIVALENTS					
Particulars		As at 31.03.2023		As at 31.03.2022	
(a) Balance with Schedule Banks in Current Account		5.02		5.16	
(b) Cash on Hand		0.02		0.02	
		5.04		5.18	
13 SHORT TERM LOANS & ADVANCES					
Particulars		As at 31.03.2023		As at 31.03.2022	
Others (Unsecured, Considered Good)					
Advance for Expenses		0.11		0.14	
Advance Tax & TDS		0.24		0.02	
		0.35		0.16	
14 OTHER CURRENT ASSETS					
Particulars		As at 31.03.2023		As at 31.03.2022	
Prepaid Expenses		0.19		0.40	
Security Deposits		1.01		0.01	
		1.20		0.41	



ESSENTIALLY HEALTHY PRIVATE LIMITED

15 Revenue from Operations		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Sale of Goods - Medicine and Wellness Items	39.98	13.09
- Medical Equipment and Kits etc.	-	4.38
Fees for Services Rendered	5.65	0.34
	45.63	17.81
16 OTHER INCOME		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Profit on Redemption of Short Term Investment	-	0.90
Liabilities Written Back	-	0.02
Misc. Receipt	-	-
	-	0.92
17 PURCHASE OF STOCK IN TRADE		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Purchase of Goods - Medicine and Wellness items	38.61	12.05
- Medical Equipment and Kits etc.	0.03	33.56
	38.64	45.61
18 CHANGES IN INVENTORIES		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Opening Stock in Trade	30.21	-
Less: Closing Stock in Trade	(31.02)	(30.21)
	(0.81)	(30.21)
19 EMPLOYEE BENEFITS EXPENSE		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Salary & Wages etc.	17.22	9.36
Contributions to Provident Fund & ESIC	1.27	0.78
Staff Welfare	0.42	0.51
	18.91	10.65



20 FINANCE COST		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Bank Charges	0.18	-
	0.18	-
21 OTHER EXPENSES		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
<u>Rent, Rates & Taxes</u>		
Rent	1.44	1.44
Rates & Taxes	0.14	0.15
Sponsorship Fees	0.95	-
Membership Fees	0.09	-
Travelling & Conveyance	1.38	0.49
Printing & Stationery	0.11	0.04
ROC Fees	3.09	0.03
Legal & Professional fees	1.21	0.50
Business Promotion Expenses	1.10	1.78
Telephone Expenses	0.22	0.20
Office Upkeep & Maintenance	0.42	0.26
<u>Auditors Remuneration</u>		
- Statutory Audit Fees	0.25	0.20
- Certificate	-	0.02
Miscellaneous Expenses	0.58	0.32
	10.98	5.43
22 EARNINGS PER SHARE		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Net Profit attributable to Equity Shareholders (₹ in Lakhs)	(27.87)	(16.01)
Weighted average number of equity share outstanding at the end of the period (Nos)	71,28,000	59,40,000
Nominal Value Per Share (₹)	10.00	10.00
Basic Earning per Share(₹)	(0.39)	(0.27)
Diluted Earnings Per Equity Share (₹)*	(0.39)	(0.27)
* The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and diluted earnings per share of the Company remains the same.		
23 Previous Year figures have been regrouped or rearranged, wherever considered necessary to conform to present presentation.		



24 CAPITAL COMMITMENT		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
For Development of Software Application	-	36.00
25 EXPENDITURE IN FOREIGN CURRENCIES		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Import of Medical equipment (Oxygen Concentrators)	-	18.59
26 EARNING IN FOREIGN CURRENCIES		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Services Exports (Doctor's Tele Consultation)	0.05	-
27 Additional Regulatory Information as required by Para Y of Part - I to Schedule III to the Companies Act, 2013:		
<p>(i) The Company does not have any Immovable Property during the current year & previous year. Accordingly disclosures as required under this para is not applicable.</p> <p>(ii) The company has not revalued its Property, Plant and Equipment during the current and previous year. Accordingly disclosures as required under this para is not applicable.</p> <p>(iii) The company has not granted any loans or advances in the nature of loan to promoters, directors, KMP and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, which are repayable on demand or without specifying any terms or period of repayment during the current and the previous year. Accordingly disclosures under this para is not applicable.</p> <p>(iv) The Company does not have any capital work in progress in current as well as previous year. Accordingly, disclosure under this para is not applicable.</p> <p>(v) The company does not have any intangible asset under development as on 31.03.2023 as well as on 31.03.2022. Accordingly disclosure under this para is not applicable.</p> <p>(vi) There has been no proceeding initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder during the current and previous year. Accordingly disclosures under this para is not applicable.</p> <p>(vii) The company does not have any borrowings from banks or financial institutions on the basis of security of current assets during the current and previous year. Accordingly disclosures under this para is not applicable.</p> <p>(viii) The company has not been declared as wilful defaulter by any bank or financial institution or other lender during the current and previous year. Accordingly disclosures under this para is not applicable.</p> <p>(ix) The company has not entered into any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the current and previous year. Accordingly disclosures under this para is not applicable.</p> <p>(x) There are no charges or satisfaction pending for registration with the Registrar of Companies beyond the statutory period current and previous year. Accordingly disclosures under this para is not required.</p> <p>(xi) The company does not have any subsidiary during the current and previous year and accordingly compliance with number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on Number of Layers) Rules, 2017 is not applicable.</p>		



(xii) Analytical Ratios:						
Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance more than 25%
Current Ratio	Current Assets	Current Liabilities	95.81%	6406.96%	-98.50%	Due to Increase in Current Liabilities
Debt-Equity Ratio	N.A.	N.A.	NA	NA	NIL	
Debt Service Coverage Ratio	N.A.	N.A.	NA	NA	NIL	
Return on Equity ratio	Net Profit After Tax	Equity Share Capital	-3.91%	-2.69%	45.35%	Due to Increase in Equity Share Capital
Inventory Turnover ratio	Inventories	Sale of Goods	77.59%	172.83%	-55.11%	Due to Increase in Revenue from Operations
Trade Receivables turnover ratio	Trade Receivables	Turnover	2.50%	12.48%	-79.97%	Due to Increase in Revenue from Operations
Trade Payables turnover ratio	Trade Payables	Turnover	1.70%	0.17%	900.00%	Due to Increase in Revenue from Operations
Net Capital Turnover Ratio	Net Worth	Turnover	1403.66%	2933.66%	-52.15%	Due to Increase in Revenue from Operations
Net Profit Ratio (%)	Net profit after Tax	Turnover	-61.08%	-85.45%	-28.52%	Due to Increase in Revenue from Operations
Return on Capital Employed (%)	Net Profit before Interest & Tax	Total Assets - Current Liabilities	-4.35%	-2.91%	49.48%	Due to Increase in Total Assets and Current Liabilities
Return on Investment (%)	Profit	Equity Share Capital	-3.91%	-2.69%	45.35%	Due to Increase in Equity Share Capital

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

(xiv)

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

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

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

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

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

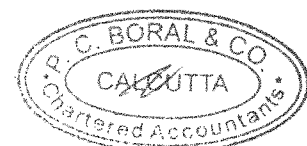
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

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

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

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



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

- (i) Holding Company
Bajoria Financial Services Pvt. Ltd. India
- (ii) Associate Companies
Bajoria Enterprises Limited India
Heritage Health Insurance TPA Pvt. Ltd. India
Ganges Art Gallery Pvt. Ltd. India
Bajoria Knowledge Pvt. Ltd. India
IFGL Refractories Ltd. India
Bajoria Sports Pvt. Ltd. (Formerly Known as Bajoria Estate Pvt. Ltd.) India
Excellent IT Services Pvt. Ltd. (Formerly Known as Bajoria Holdings Pvt. Ltd.) India
Bajoria Real Estate Pvt. Ltd. India
Heritage Health Knowledge Services Pvt. Ltd. India
Heritage Insurance Brokers Pvt. Ltd. India
- (iii) Associate LLP
Bajoria Service Providers LLP India
- (iv) Key Management Personnel (Director)
Smita Bajoria
Shishir Kr. Bajoria

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

(Figures ₹ in Lakhs)

Particulars	As at	31st	As at	31st
	March 2023	March 2022	March 2022	March 2022
I) With Holding Company				
a) Share Capital				
Bajoria Financial Services Pvt. Ltd.		118.80		222.75
b) Unsecured loan				
Bajoria Financial Services Pvt. Ltd.		40.00		0.00
II) With Associate Company				
a) Payment of Rent				
Ganges Art Gallery Pvt.Ltd. (including GST)		1.70		1.70
		1.70		1.70
b) Purchase of Desk Calender				
Ganges Art Gallery Pvt.Ltd. (including GST)		-		1.39
				1.39
c) Sale of Medicine. Etc				
Bajoria Service Providers LLP		0.36		0.37
Heritage Insurance Brokers Pvt. Ltd.		-		0.44
IFGL Refractories Welfare Trust		0.24		-
IFGL Refractories Ltd.		-		0.04
		0.60		0.85

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

- 30 a)** The operations of the company comprises of income from Lease/ Rental and Investments which are considered to be the operating segment. All the operations are carried out in India .According the company does not have any geographical segment.

