

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2022-23**

PAN	AAHCB7573R		
Name	BOTHANZI MEDICALS PRIVATE LIMITED		
Address	D136 , D 136, INDER ENCL, PH-1 DELHI, NEW DELHI, DELHI, 1 , NANGLOI , WEST DELHI , NANGLOI S.O , 09-Delhi , 91-India , 110041		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	623041501071022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		44,84,750
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	11,28,721
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	11,28,721
	Taxes Paid	7	13,06,707
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,77,990
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by MANISH MADHUKAR in the capacity of Managing Director having PAN ANDPM4168P from IP address 122.176.199.160 on 07-Oct-2022

DSC Sl. No. & Issuer 4445049 & 1970016025021661492CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAHCB7573R06623041501071022D188A65A06F1DE8902C20F3E86690831A6CAE3AE

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## BOTHANZI MEDICALS PRIVATE LIMITED

CIN : U74999DL2018PTC332100

STATEMENT OF ASSESSABLE INCOME FOR THE ASS.YEAR 2022-23

(Amount in ₹)

INCOME FROM BUSINESS

Net profit as per Profit & Loss Account	38,48,952
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## Add: Expenses not allowed :

Depreciation as per Companies Act, 2013	1,82,695
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Section 43B: Non deduction of TDS

Professional Fees - Resgurant	72,000	21,600
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Professional Fees - MEP builtech	50000	15,000
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Professional Fees - Altido	175000	52,500
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Hospital Manpower	8,27,268	2,48,180
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Advertisement & Publicity - Saransh Advertising	40000	12,000
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Esi late payment		36,557
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Other Disallowances		1,52,067
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Section 43B: Deductions allowed only on Actual Payment

Bonus provision		
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Gratuity provision		
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Interest on TDS		
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	45,69,551
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## Less: Expenses allowed :

Depreciation as per Income Tax Act, 1961	84,804.39
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Section 43B: Deductions allowed only on Actual Payment

Bonus provision	-	
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Gratuity provision	-	
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Expenses allowed 1/5 of Authorised Capital	-	84,804
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Gross Total Income	44,84,746
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Less: Unabsorbed Depreciation	-	44,84,746
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Gross Taxable Income	44,84,746
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Net Taxable Income u/s 115BAA	44,84,746
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Tax Due	11,28,721
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- TDS	13,06,706
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- TCS	-	13,06,706
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Balance Tax Due/ (Refund)	(1,77,985)
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Add: Interest u/s 234B	-
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Add: Interest u/s 234C	
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Self Asst Tax Paid	(1,77,985)
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**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100  
Balance Sheet As at 31st March, 2022

(₹ in hundreds)

Particulars	Note No.	As at 31-03-2022	As at 31-03-2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' Funds</b>			
(a) Share capital	3	1,000.00	1,000.00
(b) Reserves and surplus	4	42,573.12	15,256.27
		43,573.12	16,256.27
<b>2. Non Current Liabilities</b>			
(a) Long-term borrowings		4,04,688.48	11,650.54
		4,04,688.48	11,650.54
<b>3. Current liabilities</b>			
(a) Short-term Borrowings		-	-
(b) Trade payables	6	26,323.45	1,673.30
(c) Other current liabilities	7	1,581.47	5,540.48
(d) Short-term provisions	8	9,123.85	7,496.60
		37,028.77	14,710.38
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,85,290.37</b>	<b>42,617.19</b>
<b>II. ASSETS</b>			
<b>1. Non Current Assets</b>			
(a) Property, plant & equipment	11 (a)	3,98,270.70	5,565.24
(b) Intangible Assets	11 (a)	813.28	1,016.60
(c) Deferred tax assets (Net)	9	194.80	80.26
(d) Long-term loans and advances		-	-
		3,99,278.78	6,662.10
<b>2. Current Assets</b>			
(a) Inventories		-	-
(b) Trade receivables	10	28,629.83	9,337.67
(c) Cash and cash equivalents	11	29,992.37	19,107.33
(d) Short-term loans and advances	12	6,771.79	7,510.09
(e) Other current assets	13	20,617.60	-
		86,011.59	35,955.09
<b>TOTAL ASSETS</b>		<b>4,85,290.37</b>	<b>42,617.19</b>

Summary of Significant accounting policies 2  
The accompanying notes (1-29) are integral part of financial statements)

**Auditor's Report**  
As per our report of even date

For Vikal Jain & Associates  
Chartered Accountants  
Firm Registration Number: 031355N

(CA. Vikal Jain)  
Proprietor  
Membership number: 533570

Place: New Delhi  
Date:

For and on behalf of the Board  
BOTHANZI MEDICALS PRIVATE LIMITED

For BothanZI Medicals Private Limited

*Manish Madhukar*  
**Director**

MANISH MADHUKAR  
(Director)  
DIN - 00201922

POOJA TIWARI  
(Director)  
DIN - 08104729

For BothanZI Medicals Private Limited

*Pooja Tiwari*  
**Director**

**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100  
**Statement of profit and loss for the year ended 31st March, 2022**

(₹ in hundreds)

Particulars	Note No.	As at 31-03-2022	As at 31-03-2021
<b>I. Income</b>			
Revenue from operations (Gross)	14	2,20,222.68	1,05,030.91
Other income	15	194.67	216.10
<b>Total Income (I)</b>		<b>2,20,417.35</b>	<b>1,05,247.01</b>
<b>II. Expenses</b>			
Purchases		-	-
Change in Inventories		-	-
Employee benefit expenses	16	1,05,952.31	77,292.40
Finance cost	17	236.57	479.67
Depreciation and amortization expense	10	1,826.95	24.06
Other expenses	18	73,912.00	12,539.86
<b>Total Expenses (II)</b>		<b>1,81,927.83</b>	<b>90,335.99</b>
<b>Profit/(Loss) before tax (I-II)</b>		<b>38,489.52</b>	<b>14,911.02</b>
<b>Tax Expense</b>			
Current tax		11,287.21	3,574.05
Deferred Tax (credit) / charge		-114.54	314.90
<b>Profit/(Loss) for the Year</b>		<b>27,316.85</b>	<b>11,022.07</b>
<b>Earnings per equity share of ₹10/- each</b>	19		
Basic & Diluted		273.17	110.22

Summary of Significant accounting policies 2

The accompanying notes (1-29) are integral part of financial statements)

**Auditors Report**

As per our report of even date

For Vikal Jain & Associates

Chartered Accountants

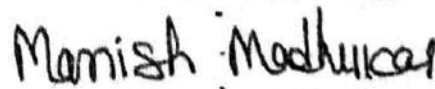
Firm Registration Number: 031355N

  
(CA. Vikal Jain)  
Proprietor

Membership number: 533570

For and on behalf of the Board  
**BOTHANZI MEDICALS PRIVATE LIMITED**

For Bothanзи Medicals Private Limited

  
**Director**

MANISH MADHUKAR

(Director)

DIN - 00201922

POOJA TIWARI

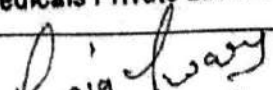
(Director)

DIN - 08104729

Place: New Delhi

Date:

For Bothanзи Medicals Private Limited

  
**Director**

**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100  
Cash Flow Statement for the year ended 31st March, 2022

Particulars	(₹ in hundreds)	
	As at 31-03-2022	As at 31-03-2021
<b>I Cash flow from operating activities</b>		
Net profit/(loss) after taxation		
Adjustments	27,316.85	11,022.07
Add		
Depreciation		
Finance cost	1,826.95	24.06
Income Tax Expenses	236.57	479.67
Deduct	11,172.67	3,888.95
Interest income		
Operating cash flow before working capital changes		
Decrease/(Increase) in trade receivables	40,553.03	15,414.75
Decrease/(Increase) in short term loan and advances	-19,292.16	-8,327.01
Decrease/(Increase) in Other assets	738.30	-2,868.89
(Decrease)/Increase in Short Term Borrowings	-20,617.60	2,845.49
(Decrease)/Increase in Trade payables	24,650.15	1,520.19
(Decrease)/Increase in Other current liabilities	-3,959.01	-3,068.44
(Decrease)/Increase in Short Term Provisions	1,627.25	147.19
<b>Cash generated from operations</b>	<b>23,699.95</b>	<b>5,663.29</b>
Income Tax Paid	-11,287.21	-3,574.05
<b>Net cash flow from/(used in) Operating activities(A)</b>	<b>12,412.75</b>	<b>2,089.23</b>
<b>II Cash Flow from Investing activities</b>		
Purchase of property, plant and equipment/intangible assets including CWIP	-3,94,329.08	-1,915.61
Interest Received		
<b>Net cash flow from/(used in) investing activities(B)</b>	<b>-3,94,329.08</b>	<b>-1,915.61</b>
<b>III Cash flow from financing activities</b>		
Issue of share capital		
Proceeds/(Repayments) from long term borrowings	3,93,037.94	7,579.99
Finance cost	-236.56	-479.67
<b>Net cash flow from/(used in) financing activities(C)</b>	<b>3,92,801.38</b>	<b>7,100.32</b>
<b>Net increase in cash &amp; cash equivalents(A+B+C)</b>	<b>10,885.04</b>	<b>7,273.94</b>
Cash & cash equivalents at beginning of year	19,107.33	11,833.39
<b>Cash &amp; cash equivalents at end of year [Refer Note No. 13]</b>	<b>29,992.37</b>	<b>19,107.33</b>

The above cash flow has been prepared under "Indirect Method" as set out in the AS-3 on "Cash Flow Statements" issued by ICAI.

**Auditor's Report**

As per our report of even date

For Vikal Jain & Associates

Chartered Accountants

Firm Registration Number: 031355N

New Delhi  
(CA. Vikal Jain)  
Proprietor  
Membership number: 533570

For and on behalf of the Board  
BOTHANZI MEDICALS PRIVATE LIMITED

For BothanZI Medicals Private Limited

Manish Madhukar  
Director

MANISH MADHUKAR  
(Director)  
DIN - 00201922

POOJA TIWARI  
(Director)  
DIN - 08104729

For BothanZI Medicals Private Limited

Pooja Tiwari  
Director

Place: New Delhi

Date :



**1. Corporate Information**

M/s BOTHANZI MEDICALS PRIVATE LIMITED is a private limited company domiciled in India and incorporated under Companies Act, 2013.

**2. Significant Accounting Policies**

The financial statements have been prepared in accordance with applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Significant accounting policies applied in preparing and presenting these financial statements are set out below:

**2.1. Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles and the provisions of the Companies Act, 2013 as adopted consistently by the Company on accrual basis.

**2.2. Revenue Recognition**

- Mercantile system of accounting generally followed by the company
- Other income are accounted for on accrual basis except where receipt of income is uncertain.

**2.3. Property, plant & equipment & Intangible assets**

Property, plant & equipment are stated at cost of acquisition or construction less accumulated depreciation. Cost includes any borrowing costs directly attributable to the acquisition / construction of Property, plant & equipment that necessary.

Depreciation on property, plant and equipment is calculated using the written-down value method (WDV) to allocate their cost, net of their residual values, over their estimated useful lives, as per the useful life prescribed in Schedule II to the Companies Act, 2013

**2.4. Taxation**

Tax on current income is provided on the basis of tax laws and tax rates as prescribed by Income-tax Act, 1961. Deferred tax assets and liabilities arising due to timing differences between taxable income and accounting income are computed using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty of their realization.

**2.5. Provisions/Contingencies**

A provision is recognized for a present obligation as a result of past events, if it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimate of the amount required to settle the obligation at the balance sheet date. Contingent liabilities, if any, are not recognized but are disclosed in the Notes to Accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

**2.6. Taxes on Income**

Tax on current income is provided on the basis of tax laws and tax rates as prescribed by Income-tax Act, 1961. Deferred tax assets and liabilities arising due to timing differences between taxable income and accounting income are computed using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty of their realization.

For BothanZI Medicals Private Limited

*Manish Madhukar*  
Director

For BothanZI Medicals Private Limited

*Pooja Tiwari*  
Director



**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100  
Notes to the Financial Statements for the year ended 31st March, 2022

		(₹ in hundreds)	
3 Share Capital		As at 31-03-2022	As at 31-03-2021
Authorised share capital 1,00,000 (P.Y.: 1,00,000 ) equity shares of ₹10/- each		1,000.00	1,000.00
Issued, subscribed and fully paid up Capital 10,000 (P.Y.: 10,000 ) equity share of ₹10/- each, fully paid up		1,000.00	1,000.00
		1,000.00	1,000.00
a. Reconciliation of the number of shares outstanding at the beginning and at the end of the year		As at 31-03-2022	As at 31-03-2021
		Nos	Nos
Outstanding at the beginning of the year		10,000.00	
Add: Issued during the year		-	10,000.00
Outstanding at the end of the reporting year		10,000.00	10,000.00
b. Terms/ Rights of equity shareholders			
The company has only one class of equity shares having par value of ₹ 10 per share. Each Holder of Equity Shares is entitled to one vote per share. The			
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all			
c. Shares in the company held by each shareholder holding more than 5%		As at	As at
	No. of Shares %	No. of Shares %	
Manish Madhukar	5,000 50%	5,000 50%	
Pooja Tiwari	4,500 45%	5,000 50%	
Bharat Sadan	500 5%		
	10000 100.00%	10,000 100.00%	
d. Details of shareholding of promoters		As at	As at
	No. of Shares %	No. of Shares %	
Manish Madhukar	5,000 50.00%	5,000 50.00%	
Pooja Tiwari	4,500 45.00%	5,000 50.00%	
Bharat Sadan	500 5.00%		
	10,000 100.00%	10,000 100.00%	
e. Other details of Equity Shares for a period of five years immediately preceding 31.03.2022:			
Particulars		31-03-2022	31-03-2021
- Aggregate number of shares allotted as fully paid up pursuant to contract without being received in cash		Nil	Nil
- Aggregate number of shares allotted as fully paid bonus shares		Nil	Nil
- Aggregate number of shares bought back		Nil	Nil
4 Reserves and surplus		As at 31-03-2022	As at 31-03-2021
Surplus in the statement of Profit & Loss			
Balance at the beginning of the year		15,256.27	6,616.29
Add: Profit / (Loss) for the year		27,316.85	8,639.98
Balance at the end of the year		42,573.12	15,256.27
5 Long-term borrowings		As at 31-03-2022	As at 31-03-2021
Unsecured loans			
From Related Parties		1,16,010.54	11,650.54
From banks and Financial Institution		2,88,677.94	-
Less: Current Maturities (Included in Note No : 6)		-	-
Total		4,04,688.48	11,650.54

For BothanZI Medicals Private Limited

*Manish Madhukar*  
Director

For BothanZI Medicals Private Limited

*Pooja Tiwari*  
Director



<b>6 Trade payables</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
Trade payables against goods and services		
(a) Micro enterprises and small enterprises		
(b) Other than micro enterprises and small enterprises	26,323.45	1,673.30
<b>Total</b>	<b>26,323.45</b>	<b>1,673.30</b>
The ageing of Trade Payable is given in Note 6A		
<b>7 Other current liabilities</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
Audit Fees Payable	300.00	200.00
Statutory Dues	-	607.30
Duties and Taxes	485.88	4,733.18
Advance from Parties	795.59	-
<b>Total</b>	<b>1,581.47</b>	<b>5,540.48</b>
<b>8 Short-term provisions</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
Employees Related Payable	9,123.85	7,496.60
<b>Total</b>	<b>9,123.85</b>	<b>7,496.60</b>
<b>9 Deferred Tax Assets (Net)</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
a) Deferred Tax Liabilities		
Impact of difference between WDV as per income tax act and WDV as per Companies Act	194.80	80.26
Impact of difference between WDV as per income tax act and WDV as per Companies Act		
<b>Total</b>	<b>194.80</b>	<b>80.26</b>
<b>10 Trade receivables</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
(Unsecured, considered good)		
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables	-	-
(Doubtful)		
Other receivables	28,629.83	9,337.67
<b>Total</b>	<b>28,629.83</b>	<b>9,337.67</b>
The ageing of Trade receivable is given in Note 10A		
<b>11 Cash and bank balances</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
Cash & cash equivalent		
Balances with Banks		
- Current Accounts	27,065.24	18,584.19
- FD In Hand	312.34	210.80
Cash on hand	2,614.79	312.34
<b>Total</b>	<b>29,992.37</b>	<b>19,107.33</b>
<b>12 Short Term Loans &amp; Advances</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
(Unsecured, considered good)		
Advance to supplier		
Employees advances	6,771.79	7,510.09
<b>Total</b>	<b>6,771.79</b>	<b>7,510.09</b>
<b>13 Other Current Assets</b>	<b>As at 31-03-2022</b>	<b>As at 31-03-2021</b>
GST input	2,337.75	-
Income Tax (Net of TDS)	1,779.85	-
Tula Hospital Rent Security	16,500.00	-
Advance to suppliers	-	-
<b>Total</b>	<b>20,617.60</b>	<b>-</b>

For Bothanji Medicals Private Limited

*Manish Madhukar*  
Director

For Bothanji Medicals Private Limited

*Pooja Lwari*  
Director





14 Revenue From Operations		Year Ended 31-03-2022	Year Ended 31-03-2021
Sales		2,20,222.68	1,05,030.91
Total		2,20,222.68	1,05,030.91
15 Other Income		Year Ended 31-03-2022	Year Ended 31-03-2021
Interest Income		-	216.10
Income Tax Refund		152.90	-
Misc Income		41.77	-
Total		194.67	216.10
16 Employee Benefit Expenses		Year Ended 31-03-2022	Year Ended 31-03-2021
Staff Training		-	-
ESI (Employer's Contribution)		1,992.14	1,414.00
Bonus Expenses		100.00	-
Staff Welfare Expenses		1,04,260.17	75,878.40
Salary		1,05,952.31	77,292.40
Total		1,05,952.31	77,292.40
17 Finance costs		Year Ended 31-03-2022	Year Ended 31-03-2021
Bank charges		236.57	479.67
Interest		-	-
Total		236.57	479.67
18 Other expenses		Year Ended 31-03-2022	Year Ended 31-03-2021
Advertisement & Publicity		763.00	200.00
Audit Fees		300.00	6,406.20
Conveyance Expenses		14,009.12	187.01
Courier Charges		19.58	-
Fuel Expenses		73.20	-
Hospital Manpower		8,272.68	16.57
Govt fees		40.30	400.00
Medicine Expenses		-	-
Miscellaneous Expenses		10.11	231.92
Decoration Expenses		-	6.29
Interest on TDS		-	546.44
Office Maintenance Expenses		3,041.35	3,375.00
Office Rent		42,100.00	228.31
Printing & Stationery		437.81	441.00
Professionals Expenses		3,063.00	242.91
Telephone & Internet Expenses		511.56	258.21
Water & Electricity Expenses		1,270.20	12,539.86
Total		73,912.00	12,539.86
*Payment to auditor		31-03-2022	31-03-2021
i) Audit fees (including tax audit)		763.00	-
ii) Other Services		-	-
Total		763.00	-
19 Earnings Per Share		As at 31-03-2022	As at 31-03-2021
Opening Number of Equity Shares		10,000.00	10,000.00
Allotted during the Year		-	-
Outstanding Number of Shares at the year end		10,000.00	10,000.00
Weighted number of Shares for EPS		10,000.00	10,000.00
Net Profit/(Loss) after Tax for EPS (₹)		27,316.85	11,022.07
Earning Per Share (₹) - Basic		273.17	110.22
Earning Per Share (₹) - Diluted		273.17	110.22

For Bothanji Medicals Private Limited

*Momisha Madhukar*

Director

For Bothanji Medicals Private Limited

*Pooja Tiwari*

Director



## 20 Related Party Transactions

Related party disclosures as required under Accounting Standard - 18 on "Related Party Disclosures" issued by The Institute of Chartered Accountants of India are:

- (i) Key Management Personnel  
 Manish Madhukar  
 Pooja Tiwari  
 BHARAT SHYAMSUNDER SADANA  
 Director  
 Director  
 Director
- (ii) Enterprises over which Key Management personnel exercise significant influence :-  
 NEXT VISION RESEARCH SOLUTIONS PRIVATE LIMITED  
 NEXT VISION NEWGEN ADVISORS PRIVATE LIMITED  
 Manish Madhukar HUF
- (li) Transaction during the year

Particulars	Key Management Personnel (KMP)		Other Related Parties	
	2022	2021	2022	2021
Director's remuneration	-	-	-	-
Loan taken	1,04,360.00	-	14,000.00	-
Loan repaid	18,000.00	-	-	-
YEAR END BALANCES				
Director's remuneration	-	-	-	-
Loan (Cr)	98,010.54	-	-	-

## 21 Segment Information

The Company is operating in single line of business and all the other activities revolve around the main business and entire business is conducted within India, hence in accordance with AS-17- "Segment Reporting" there are no separate reportable segments either on the basis of business segmentation or geographical segmentation.

## 22 Ratios

Ratio	Numerator	Denominator	As at 31-03-2022	As at 31-03-2021	Variance
a) Current ratio (in times)	Total current assets	Total current liabilities	2.32	2.44	-4.97%
b) Debt-Equity ratio (in times)(#)	Debt	Total equity	NA	NA	NA
c) Debt service coverage ratio (in times)(^)(#)	Earning for debt service (i.e Net Profit after taxes + interest + Non-cash operating expenses + other non-cash adjustment)	Debt service (i.e interest + principal repayment)	NA	NA	NA
d) Return on equity ratio (in %)(^)	Profit for the year	Average total equity	2731.68%	1102.21%	147.84%
e) Inventory turnover ratio (in times) (^)	Revenue from operations	Average Inventory	NA	NA	NA
f) Trade receivables turnover ratio (in times) (^)	Revenue from operations	Average accounts receivables	NA	NA	NA
g) Trade payables turnover ratio (in times) (^)	Direct construction cost and other expenses	Average accounts payable	NA	NA	NA
h) Net capital turnover ratio (in times) (^)	Revenue from operations	Average Working capital (i.e. Total current assets less Total current liabilities)	6.27	8.25	-23.97%
i) Net profit ratio (in %)	Profit for the year	Revenue from operations	NA	NA	NA

For Bothanzl Medicals Private Limited

Manish Madhukar  
 Director

For Bothanzl Medicals Private Limited

Pooja Tiwari  
 Director



j) Return on capital employed (in %)(*) (#)	Profit before tax and finance costs	Average Capital Employed (i.e. Net Worth + Total Debt - Intangible Assets - Deferred Tax Asset (net))	128.66%	124.92%	3.00%
k) Return on investments (in %)	Income generated from short term invested funds	Average invested funds in current investments	NA	NA	NA

\* Excluding charity & donation, corporate social responsibility expenditure and provision for doubtful advances

Notes:

Reasons for variance exceeding 25% in the above mentioned financial ratios:

\*\* Company revenue and expenses has significantly increased in FY 2021-22 in comparison with FY 2020-21.

## 23 Additional regulatory information

### (i) Borrowing secured against current assets

The Company has borrowings (term loans) from banks on the basis of security of current assets. There are no covenants with regard to submission of quarterly returns for such loans.

### (ii) Willful defaulter

The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority, as applicable.

### (iii) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

### (iv) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

### (v) Utilisation of borrowed funds and share premium

(i) The Company has not advanced or loaned or invested funds (either from 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") with the understanding (whether recorded in writing or otherwise) that the intermediary shall:

a) 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

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

(ii) The Company has not received any fund 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:

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

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

### (vi) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

### (vii) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

### (viii) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

### (ix) Utilisation of borrowings availed from banks

The borrowings obtained by the company from banks have been applied for the purposes for which such loans were taken.

### (x) Details of Benami Property held

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereafter.

## 24 Core Investment Companies

There is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016)

## 25 Investor Education and Protection Fund

There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

26 In the opinion of the board of directors all current assets, loans and advances and other assets are realisable in the ordinary course of business at least equal

27 The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that Micro and Small

For Bothanzi Medicals Private Limited

*Manish Madhwar*

Director

For Bothanzi Medicals Private Limited

*Pardeep Singh*

Director



- 28 The disclosure relating to Specified Bank Notes held and transacted by the Company during the period from 8th November, 2016 to 30th December, 2016 in
- 29 Previous Year figures have been regrouped and rearranged, wherever applicable.


**Auditor's Report**

As per our report of even date

For Vikal Jain & Associates

Chartered Accountants

Firm Registration Number: 031155N

  
(CA. Vikal Jain)  
Proprietor  
Membership number: 533570

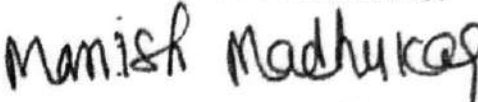


Place: New Delhi

Date:

For & on behalf of the board  
BOTHANZI MEDICALS PRIVATE LIMITED

For BothanZI Medicals Private Limited



**Director**

MANISH MADHUKAR

(Director)

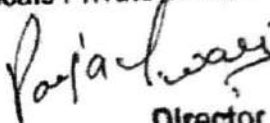
DIN - 00201922

POOJA TIWARI

(Director)

DIN - 08104729

For BothanZI Medicals Private Limited

  
**Director**

<b>11(a) Property, Plant &amp; Equipment</b> <b>BOTHANZI MEDICALS PRIVATE LIMITED</b> <b>CIN : U74999DL2018PTC332100</b>									
Sr. No.	PARTICULARS	Gross Block			Depreciation Block			(₹ in hundreds)	
		Cost as on 01.04.2021	Addition during the year	Sold / Adjusted	Total as on 31.03.2022	Upto 01.04.2021	For the Year	W.D.V. as on 31.03.2022	W.D.V. as on 31.03.2021
1.	Plant & Machinery	200.63	-	-	200.63	71.22	23.42	94.65	129.41
2.	Furniture & Fixture	5,851.75	-	-	5,851.75	2,855.20	775.81	3,631.01	2,996.55
3.	Office Equipments	3,890.73	-	-	3,890.73	1,593.90	734.42	2,328.32	2,296.82
4.	Software and website	1,378.67	-	-	1,378.67	362.07	203.32	565.39	1,016.60
5.	Computers	1,451.62	-	-	1,451.62	1,309.16	89.98	1,399.14	1,42.47
6.	Hospital Capax	-	3,94,329.08	-	3,94,329.08	-	-	3,94,329.08	-
	<b>Total</b>	<b>12,773.40</b>	<b>3,94,329.08</b>	<b>-</b>	<b>4,07,102.48</b>	<b>6,191.56</b>	<b>1,826.95</b>	<b>8,018.31</b>	<b>6,581.84</b>
<b>Previous year</b>		<b>-</b>	<b>10,857.79</b>	<b>-</b>	<b>10,857.79</b>	<b>-</b>	<b>2,406.16</b>	<b>2,406.16</b>	<b>-</b>

The company has not revalued its property, plant & equipment (including right to use assets) or intangible assets or both during the current and previous financial year.

For BothanZI Medicals Private Limited

*Manisha Madhukar*

Director

For BothanZI Medicals Private Limited

*Rajeshwari*

Director





**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100

**SCHEDULE OF FIXED ASSETS AS ON 31st March, 2022**  
**AS PER INCOME TAX ACT, 1961**

S. No.	Particulars	W.D.V.	Addition During The Year		Sale / Adjustments	Total As On 31.03.2022	Rate Of Dep.	Depreciation For The Year	W.D.V.
		As On 01.04.2021	IST HALF	IIND HALF					As On 31.03.2022
Block I : Plant & Machinery (Rate of Depreciation 15%)									
	Plant & Machinery 15%	3,148.34	-	-	-	3,148.34	15%	472.25	2,676.09
		3,148.34	-	-	-	3,148.34		472.25	2,676.09
Block II : Plant & Machinery (Rate of Depreciation 40%)									
	Plant & Machinery 40%	369.21	-	-	-	369.21	40%	263.34	105.86
		369.21	-	-	-	369.21		263.34	105.86
Block III: Furniture (Rate of Depreciation 10%)									
	Furniture & Fixture 10%	3,052.17	-	-	-	3,052.17	10%	305.22	2,746.95
		3,052.17	-	-	-	3,052.17		305.22	2,746.95
	Total	6,569.71	-	-	-	6,569.71	-	1,040.81	5,528.90

For BothanZI Medicals Private Limited

*Rajendra Singh*

Director

For BothanZI Medicals Private Limited

*Manish Madhwaraj*

Director



Note 10A

Ageing of Trade receivable as on 31st March 2022

	Unbilled	Not due	Outstanding for following periods from the due date					Total
			less than 6 months	6 months - 1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade receivable								
Considered Good	-	-	24,274.67	508.00	3,847.16	-	-	28,629.83
Which have significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Disputed Trade receivable								
Considered Good	-	-	-	-	-	-	-	-
Which have significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Total	-	-	24,274.67	508.00	3,847.16	-	-	28,629.83

(₹ in hundreds)

Ageing of Trade receivable as on 31st March 2021

	Unbilled	Not due	Outstanding for following periods from the due date					Total
			less than 6 months	6 months - 1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade receivable								
Considered Good	-	-	9,042.67	295	-	-	-	9,337.67
Which have significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Disputed Trade receivable								
Considered Good	-	-	-	-	-	-	-	-
Which have significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Total	-	-	9,042.67	295	-	-	-	9,337.67

(₹ in hundreds)

For Bothanzl Medicals Private Limited

*Pooja Chandra*  
Director

For Bothanzl Medicals Private Limited

*Manish Madhukar*  
Director



Note 6A

Ageing of Trade payable as on 31st March 2022

(₹ in hundreds)

	Outstanding for following periods from the due date					Total
	Unbilled	Not due	Less than 1 year	1-2 Years	2-3 years	More than 3 years
Undisputed Trade payable						
Micro enterprises and small enterprises	-	-				
Others	-	-	24,793.94	1,529.51	-	-
Disputed Trade payable						
Micro enterprises and small enterprises	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	24,793.94	1,529.51	-	-
						26,323.45

Ageing of Trade payable as on 31st March 2021

(₹ in hundreds)

	Outstanding for following periods from the due date					Total
	Unbilled	Not due	Less than 1 year	1-2 Years	2-3 years	More than 3 years
Undisputed Trade payable						
Micro enterprises and small enterprises	-	-	1,520.19	153.11		
Others	-	-	-	-	-	-
Disputed Trade payable						
Micro enterprises and small enterprises	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	1,520.19	153.11	-	-
						1,673.30

For Bothanji Medicals Private Limited

Manisha Nadhukar

Director

For Bothanji Medicals Private Limited

Rajiv Ray

Director



Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	BOTHANZI MEDICALS PRIVATE LIMITED
Address	D136 , INDER ENCL , Bakkarwala B.O , Bakkarwala , WEST DELHI , 09- Delhi , 91-India , Pincode - 110041
PAN	AAHCB7573R
Aadhaar Number of the assessee, if available	

was conducted by **me Vikal Jain** in pursuance of the provisions of the **Companies Act, 2013**,  
and **I** annex hereto a copy of **my** audit report dated **02-Sep-2022** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**

b. the audited balance sheet as at **31-Mar-2022** ; and

c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act 2006 to the various suppliers or parties is not available with the assessee, hence information as required vide clause 22 of chapter V of MSMED Act 2006 is not been given
2	Records necessary to	In the absence of necessary information or records with the assessee we are unable to comment upon the personal use if any of the assets of the assessee

		necessary to verify personal nature of expenses not maintained by the assessee.
3	Others	We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above difficulties, we are unable to verify and report the desired information in this clause

Accountant Details

Name	Vikal Jain
Membership Number	533570
FRN (Firm Registration Number)	031355N
Address	4/607 , STREET NUMBER 7, MANI RAM MANDI R MANG , Bhola Nath Nagar , Bhola Nath Nagar , EAST DELHI , 09- Delhi , 91-India , Pincode - 110032
Date of signing Tax Audit Report	28-Sep-2022
Place	122.176.204.45
Date	28-Sep-2022

This form has been digitally signed by **VIKAL JAIN** having PAN **ANYPJ7872N** from IP Address **122.176.204.45** on **28/09/2022 06:41:21 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	BOTHANZI MEDICALS PRIVATE LIMITED
2. Address of the Assessee	D136 , INDER ENCL , Bakkarwala B.O , Bakkarwala , WEST DELHI , 09- Delhi , 91-India , Pincode - 110041
3. Permanent Account Number (PAN)	AAHCB7573R
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 12- Haryana	06AAHCB7573R1ZV
2	Goods and Services Tax 09- Delhi	07AAHCB7573R1ZT

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?
---

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No records added			

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?**No**

Sl. No.	Business	Sector	Sub Sector	Code
			No records added	

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?**Yes**

Sl.No.	Books prescribed
1	CASH BOOK, BANK BOOK, JOURANL, SALES BOOK, PURCHASE BOOK ETC.

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, JOURANL, SALES BOOK, PURCHASE BOOK ETC.	D-136, INDER ENCL,PH-1	BAKKARW ALA B.O, BAKKARW ALA	WEST DELHI	110041	91-India	09- Delhi

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, JOURANL, SALES BOOK, PURCHASE BOOK ETC.

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? **No**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	REFER NOTE FORMING PART OF BALANCE SHEET

2	ICDS II-Valuation of Inventories	NA
3	ICDS III-Construction Contracts	NA
4	ICDS IV-Revenue Recognition	REFER NOTE FORMING PART OF FINANCIALS STATEMENTS
5	ICDS V-Tangible Fixed Assets	REFER POINT NUMBER 18 OF 3CD
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	NA
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	REFER NOTE FORMING PART OF FINANCIAL STATEMENTS

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1								₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-



Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 3,14,834	₹ 0	₹ 0	₹ 3,14,834	₹ 0	₹ 0	₹ 0	₹ 0	₹ 47,225	₹ 2,67,609
2	Furnitures & Fittings @ 10%	10	₹ 3,05,216	₹ 0	₹ 0	₹ 3,05,216	₹ 0	₹ 0	₹ 0	₹ 0	₹ 30,522	₹ 2,74,694
3	Plant and Machinery @ 40%	40	₹ 17,644	₹ 0	₹ 0	₹ 17,644	₹ 0	₹ 0	₹ 0	₹ 0	₹ 7,058	₹ 10,586

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 2,594	15-May-2021	₹ 2,594	22-May-2021
2	Any fund setup under the provisions of ESI Act, 1948	₹ 2,773	15-Jun-2021	₹ 2,773	17-Jun-2021
3	Any fund setup under the provisions of ESI Act, 1948	₹ 3,155	15-Jul-2021	₹ 3,155	22-Jul-2021

4	Any fund setup under the provisions of ESI Act, 1948	₹ 3,002	15-Aug-2021	₹ 3,002	01-Sep-2021
5	Any fund setup under the provisions of ESI Act, 1948	₹ 3,099	15-Sep-2021	₹ 3,099	22-Oct-2021
6	Any fund setup under the provisions of ESI Act, 1948	₹ 2,876	15-Oct-2021	₹ 2,876	22-Oct-2021
7	Any fund setup under the provisions of ESI Act, 1948	₹ 2,865	15-Nov-2021	₹ 2,865	29-Nov-2021
8	Any fund setup under the provisions of ESI Act, 1948	₹ 2,927	15-Dec-2021	₹ 2,927	28-Dec-2021
9	Any fund setup under the provisions of ESI Act, 1948	₹ 3,055	15-Jan-2022	₹ 3,055	08-Feb-2022
10	Any fund setup under the provisions of ESI Act, 1948	₹ 3,336	15-Feb-2022	₹ 3,336	25-Feb-2022
11	Any fund setup under the provisions of ESI Act, 1948	₹ 3,333	15-Mar-2022	₹ 3,333	29-Mar-2022
12	Any fund setup under the provisions of ESI Act, 1948	₹ 3,542	15-Apr-2022	₹ 3,542	08-Jun-2022

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

**Acknowledgement Number:558490810280922**

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

[illegible]

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

[illegible]

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
1	31-Mar-2022	₹ 8,27,268	VIMAL FACILITY SOLUTION PRIVATE LIMITED	VIMAL FACILITY SOLUTION PRIVATE LIMITED			DELHI	DELHI		110045	91-India	09- Delhi
2	31-Mar-2022	₹ 40,000	ADVERTISEMENT	SARANSH ADVERTISING AND MARKETING			HARYANA	HARYANA		121001	91-India	12- Haryana

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1	31-Mar-2022	₹ 1,75,000	PROFES SIONAL FEE	ALTID O HE ALTH CARE CONSULTING LLP			DELHI	DELHI		110085	91-India	09- Delhi	₹ 17,500	₹ 0
2	31-Mar-2022	₹ 72,000	PROFES SINOL FEE	PROFESSI NOL FEE			DELHI	DELHI		110041	91-India	09- Delhi	₹ 7,200	₹ 0
3	31-Mar-2022	₹ 50,000	PROFES SINOL FEE	MEP BUIL DESIGN			DELHI	DELHI		110045	91-India	09- Delhi	₹ 5,000	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

[illegible]

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?	Yes
---	-----



Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes
--	-----

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹ 0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;
--

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
--	-----

23. Particulars of any payments made to persons specified under section 40A(2)(b).
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Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI PAYABLE	₹ 15,347

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?**No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?**No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]**No**

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? **No**

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0		₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	MANISH M ADHUKAR	DELHI	ANDPM4168P		₹ 25,50,000	No	₹ 18,64,054	Yes-Electronic clearing system	
2	MANISH M ADHUKAR HUF	DELHI	AASHM2760D		₹ 14,00,000	No	₹ 14,00,000	Yes-Electronic clearing system	
3	POOJA TIWARI	HARYANA	APAPT9214N		₹ 78,86,000	No	₹ 79,36,999	Yes-Electronic clearing system	
4	RAJEEV KUMAR	PUNJAB			₹ 4,00,000	No	₹ 4,00,000	Yes-Electronic clearing system	

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					



Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	MANIS H MAD HUKAR	DELHI	ANDPM4168P		₹ 10,00,000	₹ 18,64,054	Yes-Electronic clearing system	
2	POOJA TIWARI	HARYANA	APAPT9214N		₹ 8,00,000	₹ 79,36,999	Yes-Electronic clearing system	

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

--

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
Please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
Please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
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Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes
--	-----

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELB19106D	192	Salary	₹ 1,04,26,017	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0
2	DELB19106D	194-I	Rent	₹ 42,10,000	₹ 40,76,000	₹ 40,76,000	₹ 4,07,600	₹ 0	₹ 0	₹ 0
3	DELB19106D	194C	Payments to contractors	₹ 8,67,268	₹ 8,67,268	₹ 8,67,268	₹ 16,945	₹ 16,945	₹ 0	₹ 0
4	DELB19106D	194J	Fees for professional or technical services	₹ 5,00,850	₹ 4,70,850	₹ 4,70,850	₹ 47,085	₹ 29,700	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?	Yes
Please furnish the details:	

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELB19106D	26Q	31-Jul-2021	30-Jul-2021	Yes	

2	DELB19106D	26Q	31-May-2022	31-May-2022	Yes
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(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	DELB19106D	₹ 367	₹ 367	31-Mar-2022

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	22022268		10503091	

(b)	Gross profit / Turnover		22022268			10503091	
(c)	Net profit / Turnover	2731685	22022268	12.4	1252983	10503091	11.93
(d)	Stock-in-Trade / Turnover		22022268			10503091	
(e)	Material consumed / Finished goods produced						

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

### Accountant Details

## Accountant Details

Name	Vikal Jain
Membership Number	533570
FRN (Firm Registration Number)	031355N
Address	4/607, STREET NUMBER 7, MANI RAM MANDI R MANG , Bhola Nath Nagar, Bhola Nath Nagar, EAST DELHI, 09- Delhi, 91-India, Pincode - 110032
Place	122.176.204.45
Date	28-Sep-2022

### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

**Acknowledgement Number:558490810280922**

This form has been digitally signed by **VIKAL JAIN** having PAN **ANYPJ7872N** from IP Address **122.176.204.45** on **28/09/2022 06:41:21 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



# VIKAL JAIN & ASSOCIATES

Chartered Accountants

## Independent Auditor's Report

To the Members of **BOTHANZI MEDICALS PRIVATE LIMITED**

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

#### Opinion

We have audited the financial statements of BOTHANZI MEDICALS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, 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 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, 2022, its profit/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.

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

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including 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 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 Those Charged with Governance for the Standalone 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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.
- 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.

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

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

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

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

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
  - a) It is not a subsidiary or holding company of a public company;
  - b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
  - c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
  - d) Its does not have a total revenue disclosed in Schdule III to companies act (including revenue from discounting operations) exceeding ten crore during the financial year as per financial statements.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.



- 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.

**For Vikal Jain & Associates**  
**Chartered Accountants**  
**Firm Registration No. 031355N**



**Vikal Jain**  
**(Proprietor)**  
**Membership Number 533570**  
**UDIN : 22533570AWMAUQ4107**  
**Place: Delhi**  
**Date: 02/09/2022**

## DIRECTOR'S REPORT

To  
The Members,  
**BOTHANZI MEDICALS PRIVATE LIMITED**

Your Directors have pleasure in submitting their Annual Report on the business and operations of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022

### 1. FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year's figure is given hereunder:

(Amount in Rs.)

Particulars	2021- 2022	2020-2021
Profit Before interest, Depreciation & Tax	40,31,647	14,93,508
Less: Finance Cost	-	-
Less: Depreciation & Amortization Expense	(1,82,695)	(2,406)
Profit before Tax	38,48,952	14,91,102
Provision for Tax	-	-
Income Tax (JV)	11,28,721	3,57,405
Deferred Tax	(11,454)	(31,490)
Profit after Tax	27,31,685	11,02,207
Less : Proposed Dividend & Tax thereon	-	-
Balance carried to Balance Sheet	27,31,685	11,02,207

### 2. DIVIDEND

No Dividend is being declared for the current financial year due to conservation of Profits.



**3. RESERVES**

Company has made dramatic profit amounting Rs 27,31,685 during the financial year 2021-22 and the same has been transferred to Reserve and Surplus.

**4. SHARE CAPITAL**

During the year under review, the Company has not issued any equity shares with differential rights or Sweat equity shares or employees stock options. The Company has also not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees.

**5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS**

During the financial year ended March 31, 2022, your Company has made profit of 27,31,685 Rupees.

**6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred from the end of the financial year i.e. 31<sup>st</sup> March, 2022 till the date of this report.

**7. CHANGE IN THE NATURE OF BUSINESS**

During the year under review, there is no change in the nature of business of the Company.

**8. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

During the year under review, no order has been passed by any Regulator or Courts or Tribunal or any other Authority which may affect the going concern status of the Company or affect the Company's operations in future.

**9. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary or Joint venture Company.

**10. DEPOSITS**

The Company does not have any deposit accepted from public. Further, during the year under review also, the Company has not accepted any deposits from Public or in violation of The Companies (Acceptance of Deposits) Rules, 2014.

**11. STATUTORY AUDITORS**

VIKAL JAIN & ASSOCIATES., Chartered Accountants, were appointed as Statutory Auditors for FY 2021-22. Their continuance of appointment and payment of remuneration are to be confirmed in the ensuing Annual General Meeting.

**12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

**13. ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is attached to this Report.

**14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The operations of the company are not much energy intensive.

There is no earning and outgo of foreign exchange during the year under review.

**15. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

There is no change in the Directors of the Company during the year under review. The Provisions of Section 203 of the Companies Act, 2013 regarding appointment of Key Managerial Personnel are not applicable on the Company.

**16. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS**

The Board met six times during the financial year 2021-22. The maximum interval between the two board meetings doesn't exceed 120 days.

**17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

**18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

**19. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that 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 that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**20. ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors express their deep sense of appreciation for all the

employees whose commitment, co-operation, active participation, dedication and professionalism has made the organization's growth possible.

Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
BOTHANZI MEDICALS PRIVATE LIMITED**

**2<sup>nd</sup> September, 2022  
DELHI**

MANISH MADHUKAR  
DIRECTOR  
DIN: 00201922