



Independent Auditor's Report

To,
The Members of **LIVELINESS PHARMACEUTICALS PRIVATE LIMITED**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **LIVELINESS PHARMACEUTICALS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit (or Loss) for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under Section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

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

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

Information other than the financial statements and auditors' report thereon

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

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

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

The board of directors is 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

As required by 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, since in our opinion and according to the information & explanation provided to us, the said order is not applicable to the company.

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, and the statement of profit and loss, 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 March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Based on our examination, the company has used an accounting software for maintaining of its books of account which does not have the feature of recording audit trail (edit log) facility in terms of the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.



CA Shammi Bansal

Chartered Accountants

M. No. 534260

UDIN: - 24534260BKXBJH9020

Place: - Delhi

Date: - 02/09/2024

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

R/o: WA 89 3RD FLOOR SHAKARPUR DELHI EAST DELHI DL 110092

U74999DL2017PTC323271

BALANCE SHEET AS AT 31 MARCH, 2024

Particulars	Note No.	(Rs. in Hundred)	(Rs. in Hundred)
		Figures as on the end of 31st March, 2024	Figures as on the end of 31st March, 2023
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2	1,000.00	1,000.00
(b) Reserves and Surplus	3	(616.21)	(272.61)
(c) Money received against share warrants			
<u>(2) Share Application money pending allotment</u>	4	-	-
<u>(3) Non-Current Liabilities</u>			
(a) Long-Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	6	-	-
(c) Other Long Term Liabilities	7	-	-
(d) Long Term Provisions	8	-	-
<u>(4) Current Liabilities</u>			
(a) Short-Term Borrowings	9	-	-
(b) Trade Payables	10	2,140.28	2,140.28
(b.1) Micro enterprises and small enterprises			
(b.2) Others			
(c) Other Current Liabilities	11	400.00	350.00
(d) Short-Term Provisions	12	-	-
Total Equity & Liabilities		2,924.00	3,218.00
II.ASSETS			
<u>(1) Non-Current Assets</u>			
<u>(a) Property, Plant & Equipments And Intangible Assets</u>	13		
(i) Tangible Assets		311.48	567.04
(ii) Intangible Assets			
(iii) Capital Work in Progress			
(iv) Intangible Assets Under Development			
(b) Non-current investments	14	-	-
(c) Deferred tax assets (Net)	15	13.21	58.34
(d) Long term loans and advances	16	2,000.00	2,000.00
(e) Other non-current assets	17	-	-
<u>(2) Current Assets</u>			
(a) Current investments	18	-	-
(b) Inventories	19	-	-
(c) Trade receivables	20	174.55	174.55
(d) Cash and cash equivalents	21	164.91	157.82
(e) Short-term loans and advances	22	-	-
(f) Other current assets	23	259.92	259.92
Total Assets		2,924.00	3,218.00

Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements.

This is the Balance Sheet referred to in our Report of even date.

SHAMMI BANSAL



CA Shammi Bansal
Chartered Accountants
M. No. : 534260
UDIN: 24534260BKXBJH9020
Place: Delhi
Date: 02/09/2024

Director
Hitesh Kumar Singla
03287159

Director
Nikhil
05346302

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

R/o: WA 89 3RD FLOOR SHAKARPUR DELHI EAST DELHI DL 110092

U74999DL2017PTC323271

STATEMENT OF PROFIT & LOSS FOR THE PERIOD FROM 01.04.2023 to 31.03.2024

Sr. No.	Particulars	Note No.	(Rs. in Hundred)	(Rs. in Hundred)
			Figures as on the end of 31st March, 2024	Figures as on the end of 31st March, 2023
I	Revenue from operations	24	-	-
II	Other Income	25	-	-
III	III. Total Income (I +II)		-	-
IV	Expenses:			
	Cost of materials consumed	26	-	-
	Purchase of Stock-in-Trade	27	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	28	-	-
	Employee Benefit Expense	29	-	-
	Financial Costs	30	10.48	26.28
	Depreciation and Amortization Expense	31	255.56	465.27
	Other Administrative Expenses	32	74.30	82.60
	Total Expenses (IV)		340.00	574.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(340.00)	(574.00)
VI	Exceptional Items/ Prior Period Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		(340.00)	(574.00)
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		(340.00)	(574.00)
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		(3.00)	(16.00)
	(3) MAT Credit		-	-
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	(337.00)	(558.00)
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		(337.00)	(558.00)
XVI	Earning per equity share:			
	(1) Basic		(3.37)	(5.58)
	(2) Diluted		(3.37)	(5.58)

Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements.

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This is the Profit & Loss Statement referred to in our Report of even date.

SHAMMI BANSAL



CA Shammi Bansal
Chartered Accountants
M. No. : 534260
UDIN: 24534260BKXBJH9020
Place: Delhi
Date: 02/09/2024

Director
Hitesh Kumar Singla
03287159

Director
Nikhil
05346302

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 2 Share Capital

Sr. No	Particulars	(Rs. in Hundred)	(Rs. in Hundred)
		Financial Year 2023-24	Financial Year 2022-23
A	AUTHORIZED CAPITAL 10000 Equity Shares of Rs. 10/- each.	1,000.00	1,000.00
		1,000.00	1,000.00
B	i) ISSUED CAPITAL 10000 Equity Share of Rs. 10/- each	1,000.00	1,000.00
	ii) Subscribed and Fully Paid 10000 Equity Shares of Rs. 10/- each, Fully paid up	1,000.00	1,000.00
	iii) Subscribed but not fully paid	-	-
	Total in Rs.	1,000.00	1,000.00

Note : 2C Par Value Per Share

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Equity Share	10.00	10.00

Note : 2D Reconciliation of Equity share outstanding at the beginning and at end of FY 2023-24

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	No. of Share out standing at the beginning (A)	100.00	100.00
2	ADD: No. of Share issued during year (B)	-	-
3	Less: No. of Share bought back during the year (C)	-	-
4	No. of Share out standing at the end (D)=(A+B-C)	100.00	100.00
	Total (D)	100.00	100.00

Note : 2E The Right and restriction attaching to each class of share

There is no additional rights or restrictions attaching to any class of shares including restriction on the distribution of dividend and repayment of capital. Hence all class of share are pari passu to each other.

Note : 2F Share holding by its holding or its ultimate holding company

The company is not a subsidiary of any company thus the shares of the company are not held by any holding company either wholly or through its subsidiaries or associates.

Note : 2G List of share holders holding more than 5% of shares

Shares held by promoters at the end of the		Financial Year 2023-24		Financial Year 2022-23	
Sr. No	Name of Shareholders	No. of Shares	% of total shares	No. of Shares	% of total shares
1	Monika Bansal	-	0%	5,000.00	50%
2	Saroj Goyal	-	0%	5,000.00	50%
3	Hitesh Kumar Singla	5,000.00	50%	-	-
4	Nikhil Singla	5,000.00	50%	-	-
	Total	10,000.00	100.00%	10,000.00	100.00%

Note : 2H Share Reserved for issue under option and contract for sale of share

There are no shares reserved for issue under options and contracts/ commitments for the sale of share/ disinvestment.

Note : 2I Allotment of share without payment received in cash and share bought back

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
a)	Aggregate no. of Equity shares allotted as fully paid up pursuant to contract(s) without payment received in cash	-	-
b)	Aggregate no. of Equity shares allotted as fully paid up by way of bonus share	-	-
c)	Aggregate no. of equity shares bought back	-	-
	Total in Rs.	-	-

Note : 2J Terms of any securities convertible into equity/preference share issued

There are no securities which are convertible into equity and preference share.

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 2K Calls unpaid by directors and officers

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
a)	By Directors	-	-
b)	By Officers	-	-
	Total in Rs.	-	-

Note : 2K Forfeited shares

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
a)	Equity Shares	-	-
b)	Preference shares	-	-
	Total in Rs.	-	-

Note : 3 Reserve & Surplus

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
	Surplus		
1	Capital Reserve		
2	Capital Redemption Reserve	-	-
3	Securities Premium	-	-
4	Debenture Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Statement of Profit & Loss)	(616.21)	(272.61)
	Balance brought forward from previous year	- 272.61	318.01
	Add: Profit/(Loss) for the period	(343.60)	(590.62)
	Less:(P&L Appropriation)	-	-
	Total in Rs.	(616.00)	(273.00)

Note : 4 Share Application money received pending for allotments

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
a)	Equity Share	-	-
	 Shares proposed to be allotte at Premium of Rs..... with in		
b)	Preference Share	-	-
	Total in Rs.	-	-

Note : 5 Long Term Borrowings

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Bonds / Debentures	-	-
2	Term Loan		
	- From Bank		
	Name of Bank (Secured\unsecured)	-	-
	Secured By		
	Gureented By.....		
	Term of Repayment.....		
	Period of default (if any).....		
	- From Other Parties (Unsecured)	-	-
3	Deferred Payment Liabilities	-	-
4	Deposit	-	-
5	Loans & Advances From Related Parties (Unsecured)	-	-
6	Long Term Maturities of Finane lease obligation	-	-
7	Loans From Directors (Unsecured)	-	-
8	Other Loans & Advances (Unsecured)	-	-
	Total in Rs.	-	-

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 6 Deferred Tax Liabilities Net

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	On Fixed Assets	-	-
	Total in Rs.	-	-

Note : 7 Other Long Term Liabilities

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Others	-	-
	Total in Rs.	-	-

Note : 8 Long Term Provisions

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Provision For Employee Benefits	-	-
2	Others	-	-
	Total in Rs.	-	-

Note : 9 Short Term Borrowings

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	<u>Loan Repayable on Demand</u>		
	- From Bank	-	-
	Secured By		
	Gureented By.....		
	Term of Repayment.....		
	Period of default (if any).....		
	- From Other Parties	-	-
2	<u>Loans & Advances From Related Parties</u>	-	-
3	Depsoits	-	-
4	Others	-	-
	Total in Rs.	-	-

Note : 10 Trade Payables

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Total outstanding dues of MSME	-	-
2	Total outstanding dues of creditors other than MSME	2,140.28	2,140.28
	Total in Rs.	2,140.00	2,140.00

Note : 10A

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March,2024

		(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
	(i) MSME	-	-	-	-
	(ii) Others	-	-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-
	Total in Rs.	-	-	-	-

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Trade Payables ageing schedule: As at 31st March,2023

		(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
	(i) MSME	-	-	-	-
	(ii) Others	-	-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues - Others	-	-	-	-
	Total in Rs.	-	-	-	-

Note : 11 Other Current Liabilities

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Current Maturities of Long-Term Debt	-	-
2	Current Maturities of Finance lease obligation	-	-
3	Interest accrued but not due on borrowings	-	-
4	Interest accrued and due on borrowings	-	-
5	Income Received in Advance	-	-
6	Unpaid dividends	-	-
7	Application money received for allotment of securities	-	-
8	Unpaid matured deposits and interest accrued there on	-	-
9	Unpaid matured debenture and interest accrued there on	-	-
10	Advance Recd. From Customers	-	-
11	Others	-	-
	a) Audit Fees Payable	400.00	350.00
	b) Director Remuneration	-	-
	c) TDS Payable	-	-
	d) Office Expenses Payable	-	-
	e) Duties & Taxes	-	-
	f) Other Payable	-	-
	g) Salary Payable	-	-
	Total in Rs.	400.00	350.00

Note : 12 Short Term Provisions

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	<u>Provision For Employees Benefit</u>	-	-
2	<u>Others</u>	-	-
a	Provision for Taxation	-	-
	Total in Rs.	-	-

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 14 Non Current Investment

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
A	Trade Investments		
B	Other Investments		
1	Investment in Property	-	-
2	Investment in Equity Instrument	-	-
3	Investment in Preference shares	-	-
4	Investment in Government or Trust Securities	-	-
5	Investment in Debentures & Bonds	-	-
6	Investment in Mutual Fund	-	-
7	Investment in Partnership Firm	-	-
8	Other	-	-
Total in Rs.		-	-

Note : 15 Deferred Tax Assets (Net)

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	On Fixed Assets	13.21	58.34
2	On Others	-	-
Total in Rs.		13.00	58.00

Note : 16 Long Term Loans and Advances

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
I)	<u>Capital Assets</u>		
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
II)	<u>Security Deposit</u>		
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
III)	<u>Loans & Advances to related parties</u>	2,000.00	2,000.00
IV)	<u>Other Loans & Advances</u>	-	-
Total in Rs.		2,000.00	2,000.00

Note : 17 Other Non Current Assets

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	<u>Long Term Trade Recievables</u>	-	-
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
2	Others	-	-
Total in Rs.		-	-

Note : 18 Current Investment

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Investment in Equity	-	-
2	Investment in Prefrence Shares	-	-
3	Investment in Govt Securities	-	-
4	Investment in debentures & Bonds	-	-
5	Investment in Mutual Fund	-	-
6	Investment in Partnership Firm	-	-
7	Other Investments	-	-
Total in Rs.		-	-

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 19 Inventories (Exclusive of Excise Duty)

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Raw Material	-	-
2	Work-in-Progress	-	-
3	Finished Goods	-	-
4	Stock-in-Trade	-	-
5	Stores & Spares	-	-
6	Loose Tools	-	-
7	Others	-	-
Total in Rs.		-	-

Note : 20 Trade Recievables

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	<u>Outstanding for more than six months</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	<u>Others</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
	d) Other Debts	174.55	174.55
Total in Rs.		175.00	175.00

Trade Receivables ageing schedule as at 31st March,2024

		(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	< 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	> 3 Years
	(i) Undisputed Trade receivables -considered good	-	-	-	-	-
	(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(iii) Disputed trade receivables considered good	-	-	-	-	-
	(iv) Disputed trade receivables considered doubtful	-	-	-	-	-
Total in Rs.		-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2023

		(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	< 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	> 3 Years
	(i) Undisputed Trade receivables -considered good	-	-	-	-	-
	(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(iii) Disputed trade receivables considered good	-	-	-	-	-
	(iv) Disputed trade receivables considered doubtful	-	-	-	-	-
Total in Rs.		-	-	-	-	-

Note : 21 Cash & Cash Equivalent

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	<u>Cash-in-Hand</u>		
	Cash Balance	52.06	34.49
	Sub Total (A)	52.06	34.49
2	<u>Bank Balance</u>		
	Balance with Banks	112.85	123.33
	Sub Total (B)	112.85	123.33
3	<u>Cheques on Hand</u>	(C)	-
4	<u>Other</u>	(D)	-
Total [A + B + C+ D]		165.00	158.00

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 22 Short Terms Loans and Advances

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Loans & Advances to related parties		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others		
	<i>Advance Recoverable in cash or in kind or for value to be considered good</i>	-	-
	Advance Income Tax/Refund Due (TDS Receivable)	-	-
	Loans & Advances to related parties	-	-
	Advance to suppliers	-	-
	Advance from other persons	-	-
	Prepaid Expenses	-	-
	Security Deposit	-	-
	Total in Rs.	-	-

Note : 23 Other Current Assets

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	MAT Credit	27.56	27.56
2	GST Credit	232.36	232.36
3	Others	-	-
	Total in Rs.	260.00	260.00

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2024

Note : 24 Revenue from Operations

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Sales of Goods as per GST	-	-
	Less : Sales Return without GST	-	-
2	Service income	-	-
3	Other Operating Revenue	-	-
	Less : Excise Duty	-	-
	Total in Rs.	-	-

Note : 25 Other Income

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Interest on Income tax refund	-	-
2	Dividend Income	-	-
3	Net Gain/Loss on Sale of Investment	-	-
4	Other Non- Operating Income (Net of Expenses)	-	-
5	Misc. Income	-	-
	Total in Rs.	-	-

Note : 26 & 27 Cost of Material Consumed And Purchase of Stock In Trade

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
a)	PURCHASES OF RAW MATERIALS AND STORES		
1	Purchase of Stock in Trade (Exclusive of Excise Duty)	-	-
2	Direct services	-	-
	Sub-total (a)	-	-
b)	DIRECT/PRODUCTIONS EXPENSES		
	Direct Expenses Related to Goods	-	-
	Sub-total (b)	-	-
	Total in Rs.	-	-

Note : 28 Change in Inventories

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Opening Stock(Exclusive of Excise Duty)	-	-
2	Closing Stock(Exclusive of Excise Duty)	-	-
	Total in Rs.	-	-

Note : 29 Employment Benefit Expenses

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Director Remuneration	-	-
2	Salaries, Bonus, PF & ESIC	-	-
3	Staff Welfare Expenses	-	-
	Total in Rs.	-	-

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2024

Note : 30 Financial Cost

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Interest Expenditure	-	-
2	Other Borrowing Cost	-	-
3	Applicable net Gain/Loss on Foreign Currency Transaction and Translation	-	-
5	Bank Charges	10.48	26.28
	Total in Rs.	10.00	26.00

Note : 31 Depreciation & Amortized Cost

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Depreciation	255.56	465.27
	Total in Rs.	256.00	465.00

Note : 32 Other Administrative Expenses

(Rs. in Hundred) (Rs. in Hundred)

Sr. No	Particulars	Financial Year 2023-24	Financial Year 2022-23
1	Office Expenses	-	-
2	Conveyance & Courier Exp.	-	-
3	Audit Fee	50.00	50.00
4	Rent Expenses	-	-
5	Miscellaneous Expenses	24.30	32.60
6	Telephone Expenses	-	-
7	Legal Professional Expenses	-	-
8	Electricity Expenses	-	-
9	Discount Expense	-	-
10	GST Late Fees	-	-
11	Interest on Income Tax	-	-
	Total in Rs.	74.00	83.00

LIVELINESS PHARMACEUTICALS PRIVATE LIMITED

R/o: WA 89 3RD FLOOR SHAKARPUR DELHI EAST DELHI DL 110092

Note : 12 Property, Plant and Equipments FY 2023-24

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block	
			<i>Value at the beginning</i>	<i>Addition during the year</i>	<i>Deduction during the year</i>	<i>Value at the end</i>	<i>Value at the beginning</i>	<i>Provided for the Year</i>	<i>Adjusted during the year</i>	<i>Value at the end</i>	<i>WDV as on 31.03.2024</i>	<i>WDV as on 31.03.2023</i>
1	Air Conditioner	45.07%	114,062.48	-	-	114,062.48	78,265.12	16,134.00	-	94,399.12	19,663.36	35,797.36
2	Stitch Machine	45.07%	31,696.00	-	-	31,696.00	25,391.93	2,841.00	-	28,232.93	3,463.07	6,304.07
3	Stitch Machine	45.07%	30,358.00	-	-	30,358.00	23,618.84	3,037.00	-	26,655.84	3,702.16	6,739.16
4	BAR PRINTER	45.07%	9,745.50	-	-	9,745.50	7,902.00	831.00	-	8,733.00	1,012.50	1,843.50
5	Mobile Phone	45.07%	17,372.88	-	-	17,372.88	11,353.00	2,713.00	-	14,066.00	3,306.88	6,019.88
Grand Total			203,235.00	-	-	203,235.00	146,531.00	25,556.00	-	172,087.00	31,148.00	56,704.00