## TAX AUDIT REPORT U/s. 44AB

OF

### HSHS NUTRACEUTICALS LIMITED

For the year ended 31-03-2024 Assessment Year - 2024-2025

# CA

#### JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants

101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat

Phone: 9879561389, E-Mail: cajinumehta@gmail.com

UDIN: 24402164BKAEGG 1489

Form No 3CA
[See rule 6G(1)(a)]

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. We report that the statutory audit of HSHS NUTRACEUTICALS LIMITED, 5003, 5TH FLOOR, 5003, WORLD TRADE CENTER, NEAR UDHNA DARWAJA, RING ROAD, SURAT, GUJARAT-395002. PAN AAFCH1207C was conducted by Us JINENDRA MEHTA AND ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and We annex hereto a copy of our audit report dated 29/09/2024 along with a copy each of -
  - (a) the audited Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024
  - (b) the audited balance sheet as at 31st March, 2024
  - (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 our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observation/Qualification
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	It is not possible to ascertain the extent of use of expenses ex. convenience, vehicle and telephone expenses.
2	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained	No expenses has been debited to P & I a/c in related to exempt income
3	under any tax laws other than Incometax Act, 1961 and Wealth tax Act, 1957 was not made available.	Documents regarding demand raised or refund issue during the previous year were not available to us. So we are not in position to give necessary details.
4	SURAT ST	We noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitations restricts ours ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent.
5	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify payment exceeding Rs. 10,000/- (Rs. 35,000/- for transporter) U/S 40A(3), Loan or deposit accepted U/s 269 SS and repayment U/s 269 T by account payee cheque/ draft as the necessary evidence are not in possession of the assessee.

	by the assessee.	could not justify it from the books of accounts.
7	Others	We have verified the compliance with the provision
		of Chapter XVII-B regarding deduction of tax at
		source and regarding the payment thereof to the
		credit of the Central Government in accordance
1/4 T		with the Auditing Standards generally accepted in
11.7		India which includes test checks and the concept
		of materiality. such audit procedures did not reveal
	0 a sa s	any significant non-compliance with the provision
		of Chapter XVII-B
8	Others	Our responsibility is to express an opinion on this
	4	financial Statement based on out Audit. We
84		conducted our audit in accordance with the
		Standards on Auditing issued by the ICAI. Those
	was s	standards require that we comply with the ethical
		requirement and plan and perform the audit to
		obtain the reasonable assurance whether the
		financial statement are free from material
		misstatement. An audit involves performing
5.5		procedure to obtain audit evidence about the
1 2		amount and disclosures in the financial statement.
		The procedures selected depend on the auditor's
		judgment, including the assessment of the risks of
		material misstatement of the financial statements,
		whether due to fraud or error. In making those
. %.	2 8 9	risk assessments, the auditors considers internal
		control relevant to the Company is preparation and
1		fair presentation of the financial statement in
F 12		order to design audit procedures that are
	**	appropriate, but not for expressing an opinion on
0	OIL	effectiveness of internal control.
9	Others	The books of accounts are maintained as per
		exclusive system of accounting which is in
.4"		contravention of section 145A of the Income Tax
		Act 1961. However as per the guidance note
		issued by ICAI, The effect on Profit and Loss
		account is NIL.

For JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants

Jinendra Mehta

(Partner)

M. No. : 402164 FRN : 132870W

101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat

24402164BKAECKU1489

Date : 04/10/2024

Place : Surat

### JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants

101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat

Phone: 9879561389, E-Mail: cajinumehta@gmail.com

#### ANNEXURE

#### A ) Scope And Limitations

- 1. The Preparation of Financial Statements attached hereto is the responsibility of the Assessee. My responsibility is to express an opinion on these financial statements based on my audit.
- 2. I have conducted my audit in accordance with the auditing standard generally accepted in India except as detailed in Para 4. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
- 3. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the assessee, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.
- 4. (i) I have not carried out physical verification of Stocks / Inventories as at 31 st MARCH, 2024 and hence stock figures depicted in the financial statements are based purely on assesses quantification and valuation on which I have placed reliance. Owing to the nature of the assessees records I was unable to satisfy my selves as to inventory quantity and valuation by other audit procedures.
- (ii) I have not carried out an independent Confirmation of Debtors / Creditors / Loans / Deposits / Advances and have accepted the figures as Disclosed and confirmed by the assesses.
- (iii) The effect of variations, if any, on the financial statements as a result of (i) & (ii) mentioned above are presently not ascertainable or quantifiable.

B ) Other Comments :-

NIL

AS PER OUR AUDIT REPORT ATTACHED

Place: Surat Date: 04/10/2024

For JINENDRA MEHTA & ASSOCIATES

Chartered Accountants ATA AND

ICAI FRN: 0132870W

JINENDRA SHANTILAL MEHTA/R Partner

UDIN: 24402164BKAEGG1489

### FORM NO. 3CD

### [See rule 6G(2)] Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

#### PART-A

1	Name	e of the Assessee	HSHS NUTRACEUTICALS	LIMITED
2	Addre	ess	5003, 5TH FLOOR, 5003, CENTER, NEAR UDHNA DA SURAT, GUJARAT-395002	ARWAJA, RING ROAD,
3	Perm	anent Account Number	AAFCH1207C	
4	goods yes, p GST r	her the assessee is liable to pay indirect ke excise duty, service tax, sales tax, s and services tax, customs duty, etc. if please furnish the registration number or, number or any other identification per allotted for the same	Yes	
	SN	Туре	Registration	Number
	1	Goods and Services Tax (GUJARAT)	24AAFCH1207C1ZD	
	2	Goods and Services Tax (UTTAR PRADESH)	09AAFCH1207C1Z5	
5	Statu	S	Company	*
6	Previo	ous year from	01/04/2023 to 31/03/20	024
10.72		sment year	2024-25	
8	Indica	ate the relevant clause of section 44AB un	der which the audit has been	conducted
5	SN	and the difference of the diff	Type	Conducted
	1	Third Proviso to sec 44AB : Audited under	any other law	
No.				- 14 Miles
	(a) W 115BA	hether the assessee has opted for taxatio AA / 115BAB / 115BAC/ 115BAD / 115BAE	n under section 115BA /	Yes
	la n		der which option exercised	115BAA
			and option exercised	LISBAA

#### PART-B

						MEHTA A
) a	If firm or Association partners/members	on of Persons, ind and their profit sl	icate names naring ratios	of	NA	B A
b	If there is any chan sharing ratio since of such Change.	ge in the partner	s or member	s or in their st	NA rs	SURAT 45
) a	Nature of business					
		ctor		Sub sector		Code
	WHOLESALE AND R	ETAIL TRADE	Retail sa tobacco	le of food, beverag in specialized store	es and s(09021)	09021
b	If there is any chan particulars of such of	ge in the nature o	of business o	r profession, the	No	
	Business	Sect	or	Cub sa		NUTRAT
14	Ņil	Nil		Sub sec	ctor	Code
				JIVII .	T ST	Nil
		CAT		98	\*	
	1	1				311111

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L	a	Whether books of	of accounts	are prescribed	under section 44A	A, if yes, Ye	S	
		list of books so p	rescribed.		9 1	6	ħ	
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		Bank Book				e e e e e e e e e e e e e e e e e e e	- "a ,	9 E
		Journal					4 × 1	
		Ledger		- No.		12 31		200
		Sales Register	10 V 1			21		
		<b>Purchase Regis</b>			*	0872		
,		Stock Register		3		2 44		
	b	List of books of a	account ma	intained and th	ne address at which		•	20 gr
		kept.(In case bo	oks of acco ed by such furnish the	unt are mainta computer syste addresses of lo	ined in a compute em. If the books of ocations along with	r system, me	ntion the	books o
		Books maintained	Country		Address Line 2	Zip Code / Pin Code	City /	State
						8	/ Distric	
		Cash Book	INDIA	5003, 5TH	NEAR UDHNA	395002	CUDAT	CHASS
				FLOOR,	DARWAJA, RING	393002	SURAT	GUJARAT
				5003, WORLD TRADE CENTER	ROAD			
1		Bank Book .	INDIA	5003, 5TH	NEAR UDHNA	395002	SURAT	GUJARAT
				FLOOR, 5003,WORLD	DARWAJA, RING ROAD	6		
		Journal	INDIA	TRADE CENTER 5003, 5TH	NEAR UDHNA	205002	0115.15	
	,		111017	FLOOR,	DARWAJA, RING	395002	SURAT	GUJARAT
		*	(F)	5003,WORLD TRADE CENTER	ROAD	8 a		
		Ledger	INDIA	5003, 5TH	NEAR UDHNA	395002	SURAT	GUJARAT
		8	1	FLOOR,	DARWAJA, RING		SOIGHT	COJAKAT
		Calcabata		5003,WORLD TRADE CENTER	ROAD			
1		Sales Register	INDIA	5003, 5TH	NEAR UDHNA	395002	SURAT	GUJARAT
				FLOOR, 5003,WORLD TRADE CENTER	DARWAJA, RING ROAD	= 0		
		Purchase Register	INDIA	5003, 5TH	NEAR UDHNA	205000		
				FLOOR,	DARWAJA, RING	395002	SURAT	GUJARAT
1				5003, WORLD	ROAD			
		Stock Danier	TAIDT	TRADE CENTER				
		Stock Register	INDIA	5003, 5TH	NEAR UDHNA	395002	SURAT	GUJARAT
1	to. 51 ji			FLOOR, 5003,WORLD	DARWAJA, RING			
-				TRADE CENTER	ROAD			
			V.		90.0		9.	
C		List of books of ac Cash Book	count and	nature of relev	ant documents ex	amined.		1
		Bank Book				9	25	EHTA AND
		Journal		- M C		37.62	(4)	1
	- 1	Ledger				0 1/2	151	FRMO
		Sales Register					1	322704
		Purchase Regist	er			. V	15/	
		Stock Register			(4)	7	155	O, LE
						3 4	-	CHAT
W	/hetl	her the profit and	loss accour	nt includes any	profits and gains	N.	(0)	UTRAC
re	eleva	ant section (44AD.	44ADA 44	If yes, indicate	the amount and th	No ne	HSHS	
-	hapt	er XII-G, First Sch	nedule or a	ny other releva	nt section \	DDB,	/*/	Je,
C					Joechon.)	15	10.	THAIL?
N				Section		79.31	Amo	TIM

3							
	a	Method of accounting	ng employed in the pre	vious	year.	Me	ercantile system
	b	Whether there has employed vis-à-vis preceding previous	been any change in the the method employed year.	e meth in the	od of accounting immediately	No	
2	С	If answer to (b) about the profit or loss	ove is In the affirmative	e, give	details of such ch	ange, a	and the effect ther
			articulars		Increase in pr	ofit	Decrease in pro
		Nil			×	Nil	
	d	for complying with	ment is required to be the provisions of incom s notified under section	e com	putation and	ss No	
	e	If answer to (d) abo	We is in the affirmative	, alua	Jaka:		
		ICDS	ove is in the affirmative  Increase in pr	, give	Decrease in any	ustme	
		Nil	Therease in pr	Nil	Decrease in pr		Net Effect
		Total		INII		Nil	
	f	Disclosure as per IC	DC.				
	10	Disclosure as per IC	DS:		2 <sup>2</sup> 28	AS	PER ANNEXURE
4	а	Method of valuation	of closing stock emplo	yed in	the previous year		wer of Cost or rket rate
	b	In case of deviation section 145A, and the furnish.	from the method of va ne effect thereof on the	luation profit	n prescribed under or loss, please	No	
			articulars		Increase in pro	ofit	Decrease in prof
· ·		Nil			pic		Decrease in pro
- 1		5.1				INIII	
		<del></del>	24			Nil	
5	Give	the following particu	lars of the capital asset	t conv	erted into stock in		
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	Give <b>Des</b> Vil	cription of capital	lars of the capital asset  Date of acquisition  Nil	Cos	st of acquisition	-trade:	unt at which ass nverted in to sto in trade
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	(d) I did didi liliti	PI VIJ V			80				
	(a) Paid during	the previous ye	as:-		ii.	:×			523
A	pre-existed on to	he first day of	the pr	evious year but wa	s not all	owed ir	the a	ssessmer	nt of any
nab	miley for willeri								
(i)	In respect of any	sum referred t	o in cl	ause (a),(b),(c),(d	) (e) (f)	or (a) -	f coat	on 425	-6-
Nil	9 as 200		Nil	Nil	Nil		-		N
	8 8	income		Section		riptior nsactio		Comp	utation
Any	y amounts of prof Name of party	Amount o	to tax	under section 41 a					
Δn	v amounts of prof	ita abayaaabla	h			1.0	As 9	710	
Nil			Nil				- 4	mount	N
	Section	ne profits and	yains	under section 32A  Description	C or 32A	ບ or 33		33AC or mount	33ABA.
Am	ounts deemed to	he profits and	gaine	under section 22A	C 224	D 22	•	22.0	
40/	A(2)(b).	,	p 5, 5,		35561011	P 1	'IV'	IN AITHE	AURE
Par	ticulars of any pa	yment made to	o perso	ons specified under	rsection		AC DE	R ANNE	YIIDE
	pate of the second							E 8	
Inc	come-tax Act, 196	1.		i clause (II) OI Sec	uon 43B	or the	٠.		
(b)	Any other amour	nt not allowable	e unde	er clause (h) of sec	tion 43B	of the			
and	Amount of intere d Medium Enterpr	st inadmissible ises Developm	e unde ent Ac	r section 23 of the tt, 2006.	Micro, S	mall			N
		3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	41						10 W
<u>i</u>	amount inadmis	ssible under the	e prov	iso to section 36(1	)(iii)		0.	2.0	2 1
	part of the total	income	1147		9.0				
	of the expenditi	ure incurred in	relatio	on to income which	.4A in re does no	spect ot form	NA		
	Amount of dedu	ection inadmics	sible in	terms of section 1	10:			20 10 1	
h				igent nature			NA		
g h	Particulars of ar	ny liability of a	contin	gont nature					

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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    A	A B	sub-section details:  Nil  Whether at the head sub-section details:	iny amount i	Natu s to be i other so ion 56, 1	ncluded as incor ources' as referr If yes, please fui	ad to in -1	/ \ -	No	HSHO OHAN	/
or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account and loss account and loss account and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit (ITC) availed of 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.  CENVAT / ITC	<b>Nil</b>	sub-section details:	(2) Of Sect	Natu				A	mount	/
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a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of 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.    CENVAT / ITC	Nil		income from	i orner s	Ollrees' as rofor	od to in al-	1	No New Orl	FRING 32 77 CA	Ness Services
or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account    Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of 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.    CENVAT / ITC		Whether	any amount	is to be i	included as incor	me chargooble	undar	1	HTA AND	
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Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared	Maximum amount outstandi ng in the account	whether the loan or deposit was	in case the loan or deposit was
***			H H		up during	at any	taken or	taken or
		s <sup>er</sup> s		a	the Previous Year	time during the Previous	accepted by cheque or bank	by cheque or bank
			57. 2562		1 m <sup>20</sup>	Year	draft or	draft,
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se <sup>2</sup> ss		96. 1			Ti.	P a	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	or an account
		×	* 2 * 0				, <sup>9</sup> a	payee bank draft
Nil	Nil	Nil	2 6 1	Nil	Nil	Nil	Nil	Nil

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

10	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or	In case the specified sum was taken or accepted by cheque or
				HENDRA WITH	A AND PSOCIAILES	bank draft or use of electronic clearing system through a bank account	bank draft, whether the same was taken or accepted by an account payee cheque or
	Nil	Niil					an account payee bank draft
ł	INII	Nil	Nil		Nil	Nil	Nil -

(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

Name of the Payer	Address of the Payer	PAN of the Paver	Aadhaar of	Nature of transaction	Amount of	
Nil	Nil		197		receipt	receipt
	IMI	Nil		Nil	· Nil	Nil

(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:-

PAN of the

Payer

Payer Payer
Linn, D. (148cci

Address of the

Name of the

Aadhaar of the Payer

Amount of receipt

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	Nil		Nil			
(c) Particulars	of each p	payment made	e in an amount ex	ceeding the li	mit specif	fied in sectio
269ST, in agg	regate to	a person in a	day or in respect	of a single tra	ansaction	or in respec
draft or use of	electron	ic clearing eye	occasion to a pers tem through a ba	son, otherwise	than by	a cheque or
Name of	Address	of DAN of	the Aadhaar of	Nature of		
the Payee	the Pay				Amour	terror server   Arrovania
	Nil	Nil	: the Payee		Paym	
TVIII I	. ;	INII		Nil		Nil N
aggregate to a	a person i	in a day or in r	amount exceedir respect of a single person, made by	e transaction of	or in respe	ect of transa
account payee	cheque (	or an account	payee bank draft	, during the p	revious ve	ear
Name of th	ne Ad	dress of the	PAN of the	Aadhaa	r of the	Amount
Payee		Payee	Payee	Pay	ee	Payme
NA	NA	50	NA	N/		
		¥ 31				2-
Particulars of	each repa	yment of loan	or deposit or any	/ specified	AS PE	R ANNEXUR
made during t	he previo	exceeding the	limit specified in	section 269T	(1)	
made during t	ne previo	us year.—				
Particulars of i	renavmer	nt of loan or de	eposit or any spec	sified adverse	In	
the limit speci	fied in se	ction 269T rec	eived otherwise t	han by a shor	in an am	ount exceed
electronic clea	rina syste	em through a	bank account dur	ing the provis	ue or bar	ik draft or us
Name of th	ie Ad	dress of the	PAN of the pay	yer Aadhaa		
payer		payer	TAN OF the pay			Amount of
p.,	4	payer	a to the state of	pay	er	or deposi
			W (200)	50 Oct.		any speci
n 8	-		v v			advand
B 6			and the second second			receive
	. 1	78 at		2		otherwise
			W	27	7.	
×			i ⊊ v	= 8		by a chequ
						bank draf
						use of
				100		electror
- 15 _ 17	- x				a n * *	clearing sy
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					4 5	account du
	= .					the previ
	· NA			25	201	year
NΔ	INA		I NIA			
NA	N.W. T. P. C.		NA NA		NA	NA
	-					
Particulars of r	epavmen	t of loan or de	nosit or any spos	ified advance		
Particulars of r	epaymen ied in sec	LIUII / 0 7 1 1 PC F	posit or any spec	Or hank due fi	in an amo	
Particulars of r the limit specif payee cheque	epaymen ied in sec or accoun	nt payee bank	posit or any spec eived by a cheque draft during the p	e or bank draft Previous year:	in an amo	
Particulars of r	epaymen ied in sec or accoun	LIUII / 0 7 1 1 PC F	posit or any spec eived by a cheque draft during the p	or bank draft previous year:	in an amo	ount exceedi not an acco
Particulars of r the limit specif payee cheque	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec	or bank draft previous year: ver Aadhaar	in an amo which is of the	ount exceeding not an acco
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank	posit or any spec eived by a cheque draft during the p	or bank draft previous year:	in an amo which is of the	ount exceedi not an acco Amount of or deposi
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	or bank draft previous year: ver Aadhaar	in an amo which is of the	ount exceeding not an acco  Amount of or deposition any specification.
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Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	or bank draft previous year: ver Aadhaar	in an amo which is of the	Amount of or deposiany specimadvance received to the control of th
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	or bank draft previous year: ver Aadhaar	in an amo	Amount of or deposition any specific advance received to cheque of the position of the positio
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	or bank draft previous year: ver Aadhaar	in an amo	Amount of or deposition any specific advance received to cheque of bank drawhich is not any specific advance of the specific a
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition any specific advance received to cheque of bank drawhich is not account particle.
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	or bank draft previous year: ver Aadhaar	in an amo	Amount of or deposition and specific advance received to cheque of bank drawhich is not account particular to the specific account particular to the specifi
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition any specific advance received to cheque of bank drawhich is not account part of the cheque of o
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition and specific advance received to cheque of bank drawhich is not account particular to the specific account particular to the specifi
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition and specific advance received to cheque or bank drawhich is not account particularly bank drawbank drawba
Particulars of r the limit specif payee cheque Name of th payer	epaymen ied in sec or accoun e Add	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition and specific advance received to cheque of bank drawhich is not account particles.
Particulars of r the limit specif payee cheque Name of th	epaymen ied in sec or accoun	nt payee bank dress of the	posit or any spec eived by a cheque draft during the p	e or bank draft previous year: Yer Aadhaar pay	in an amo	Amount of or deposition and specific advance received to cheque or bank drawhich is not account particularly bank drawbank drawba

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19-2355	available:-		rward loss	2 9					
	SN	А. Ү.	Nature of loss /Depreciat ion	Amount as returned	All losses / allowances not allowed	Amount as adjusted by withdrawal	Amount as assessed	Order U/S & Date	Remark
			allowance		under section 115BAA / 115BAC /	of additional depreciatio n on			8 8 8 0
	To the second		2 2		115BAD / 115BAE	account of opting for taxation under			
					.0	section 115BAC / 115BAD /	# H		
						115BAE (To be filled in for assessmen			
		• =			, e	t year 2021-22 and 2024- 25 only)			
	1	2023-24	Unabsorbe d depreciatio n	91534			91534	143(1) - 26/11/202 3	RETURN PROCES ED
	2	2023-24	Loss from business other than loss from	7479380		*	7479380	143(1) - 26/11/202 3	RETURN PROCES ED
			speculative business and specified business		5a	*.	N		
b	previous ye section 79.	ear cannot	shareholdir e to which t be allowed	to be carri	ncurred pri ed forward	or to the in terms o	f		
C .	Whether th section 73 of the same	auring the	e has incurr previous y	ed any spe ear, If yes,	culation los please fur	ss referred nish the de	to in <b>No</b> tails		
	Whether th 73A in resp	e assessee ect of any	e has incurr specified b	ed any loss usiness du	s referred to ring the pre	o in sectior evious year	No No	SENTA A	NO
d								10.11	1001
	In case of a deemed to explanation	be carryin	g on a spec	ite that who	ether the co	ompany is ferred in	No	13¢81	
е	In case of a deemed to explanation	to section	g on a spec 173.	culation bus	siness as re	ferred in		13C8 SURA	
e Sect or Cl	In case of a deemed to explanation	tails of dec	g on a spec n 73. ductions, if A, Section i	any, admis LOAA).	siness as re	Chapter V	IA No	13/84	t, 1961
e Sect or Cl	In case of a deemed to explanation	tails of dec	ductions, if A, Section 1 ounts adm and fulfils visions of	any, admis 10AA). issible as the cond Income-ta	sible under  per the pritions, if a	Chapter V	IA No the Incoming under	the releva	ant

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4	a	Whether to provisions furnish:	ne asses of Chap	see is req ter XVII-E	uired to 3 or Cha	deduct or opter XVII-B	collect tax a B, if yes pla	s per the ease	Yes		E E
					e a	6 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	II .		AS PI	R ANN	EXURE
	b	Whether t	he asses	see is req	uired to	furnish the ease furnish	statement	of tax	Yes		
8 47					y co /pi	cuse rurnisi	the details		AS PE	R ANN	EXURE
	С	Whether to section	he asses 206C(7)	see is liab	ole to pa	y interest u	nder sectio	n 201(1A	Yes		12 120
			9 9 W		2 5	er i			AS PE	R ANNI	EXURE
										* 4	
5	a	In the cas items of g	e of a tr oods trac	ading con ded	cern, gi	ve quantita	tive details	of princip	al AS PE	R ANNI	EXURE
	b	materiais,	imisnea	ufacturing products	concer any by-	n, give qua products	ntitative de	tails of th	e princip	al items	of raw
		(A) Raw m Item Name	Unit	Openin g stock	e during the previo	previou u s year	during previou	Secretary of the second	Yield of finished product	yield	
		Nil I	Vil	Nil	s yea	vil Ni	l Nil	Nil	Ni	1	Nil N
		(R) Finish	od produ	-1-				5	R R		
		(B) Finishe	ea produc Uni		ening	Purchase	guantit.	Colo			
		Name			tock	during the previous year	quantity manufac ured during the previous	t during previous year	ng S	osing Stock	Shortag /Excess if any
		Nil	Nil				year		•		- 1
		TVII	INII		Nil	Nil	N	il	Nil	Nil	N
		(C) By pro						-	7.0		
		Item Name	Uni		ening tock	Purchase during the previous year	quantity manufact ured during the previous year	durin previo year	g S	osing stock	Shortage /Excess if any
		Nil	Nil		Nil	Nil		il	Nil	h Curd d	Ni
1	10	Whether the dividend as If yes, plea	referred	to in sub	-clause	iny amount (e) of claus	in the natu se (22) of s	re of ection 2,	No	VOIII	
					ount re			•		te of re	ceipt
	į.	D 0 M	0					N	il	Nil	THE STATE OF THE S
٧	Vhet	ther any co	st audit v	was carrie	d out. ?	n .			NA	12	10

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	Whether any aud	dit was conducted	d under the	Centra	I Excis	e Act, 194	4. ?	NA		<u> </u>	3 5
				(II				1		W -co	
_	NA/In a bla a	tri .		1 2	- 10		1)			4	
	Whether any aud Act,1994 in relat relation to valuat the auditor.?	ion to valuation of taxable s	of taxable se	rvices	, finan	ce act 199	4 in d by	NA			1
							p 5				x d
0	Details regarding	turnover, gross	profit, etc.,	for the	e previ	ous year a	nd pre	cedir	ng pre	evious y	ear:
	Partic	culars	Pi	reviou	ıs yea	r	Pre	cedi	ng pi	revious	year
-	Total turnover of Gross profit/turn		62220204	1617		61738161	177				94331
		A A A A A A A A A A A A A A A A A A A	62328394		. 1		39420			9	28.7
	Net profit/turnov		8416059	1617	3816	5.20	-7686	5584	1369	94331	-5.6
	Stock-in-trade/tu	9. 1	9454618	1617	3816	5.85	12482	2008	1369	94331	9.1
	Material consume goods produced	ed/Finished	NA		NA	NA		NA		NA	N.
	to which demand/refun d relates to	tax law	Type (Demai raised/Re receive	nd fund	dei raised	te of mand l/refund eived		noun	9	Ken	arks
1	Nil	Nil	Nil			Nil			Nil	Nil	- 1
2	Whether the asse Form No. 61A or	Form No. 61B, If	yes, please	furnis	ent in F sh	orm No.6	1 or	No			
	Income-tax Department	Type of Form	Due date	for		te of	Whet		LL-		
	Reporting Entity Identification Number		furnishi		furnis	shing, if nished	Form infor abo de trans whi	cont mati out a tails, action	ains ion II / ons re	If not, furnish th details acti which not rep	list one /trans ons h are
	Reporting Entity Identification Number		furnishi		furnis furn	shing, if nished	Form infor abo de trans whi requir	cont mati out a tails, action ch and ed to	ains on II / ons re o be d	furnish th details acti which not rep	list one /trans ons h are
	Reporting Entity Identification Number	Nil	<b>furnishi</b> Nil	ng	furnis furn	shing, if nished	Form infor abo de trans whi requir	cont mati out a tails, action ch ai	ains on II / ons re o be d	furnish th details acti which	list one /tran ons h are
2	Reporting Entity Identification Number  Nil  Whether the asseliable to furnish the content of th	Nil ssee or its paren ne report as refe	Nil t entity or a	ng lternat	furnis furn	shing, if nished	Form infor abo de trans whi requir	cont mati out a tails, action ch and ed to	ains on II / ons re o be d	furnish th details acti which not rep	list of e /tran ons h are
i	Reporting Entity Identification Number  Nil  Whether the asseliable to furnish the seliable formula with the seliable form	Nil ssee or its paren ne report as refer nish the following rt has by the parent ernate	Nil t entity or a	lternat b-sect	furnis furn e repo ion (2)	shing, if nished	Form infor abo de trans whi requir rep y is	cont mati out a tails, actic ch ar ed to orte Nil	ains ion II / ons re o be d	furnish th details acti which not rep	list of le /transons hare portec
i	Reporting Entity Identification Number  Nil  Whether the asseliable to furnish the selection of the selectio	Nil ssee or its parente report as referente thas by the parente ernate tity	Nil t entity or a rred to in su	lternat b-sect	te repoion (2)	Nil of section e of alterr	Form infor abo de trans whi requir rep y is	cont mati out a tails, actic ch ar ed to orte Nil	ains ion II / ons re o be d	furnish details acti which not rep Nil	list of le /transons hare portec
i	Reporting Entity Identification Number  Nil  Whether the asseliable to furnish the selection of the selectio	Nil  ssee or its paren ne report as refer nish the following rt has by the parent ernate tity  Nil	Nil t entity or a rred to in su details: of parent er	lternat b-sect	te repoion (2)  Name report	Nil orting entity of section e of alterring entity ting entity	Form infor abo de trans whi requir rep y is	cont mati out a tails, actic ch ar ed to orte Nil	ains ion II / ons re o be d	furnish th details acti which not rep	list of the list o

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	of Expenditure incurred during the year			tities registere		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	

#### For HSHS NUTRACEUTICALS LIMITED

Histor. J. Motscui

Hiren Desai (Director)

(DIN: 08622752)

Date: 04/10/2024

Place : Surat

For JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants

Jinendra Mehta Partner

M. No. : 402164

FRN: 132870W

101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat



Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS X-Provisions,	Provisions of expenses have been made on reliable estimate basis
	Contingent Liabilities and Contingent Assets	and have been shown under their respective heads of Profit and Loss Account and Balance Sheet
2	ICDS V-Tangible Fixed Assets	Fixed Assets are valued at cost less depreciation. Depreciation on fixed assets is provided on W.D.V. method at the rates specified in Income Tax Act. 1961.  Details of description of Asset, Addition or Deduction if any, depreciation allowable and written down value etc are reflected appropriately in Point 18 of Form 3CD.
3	ICDS VII-Governments Grants	The assessee has not recieved any Govt grant during the year, hence ICDS- Government Grants is not applicable thereto.
4	ICDS IX Borrowing Costs	There are no borrowing cost incurred which are required to be capitalized during the year
5	ICDS IV-Revenue Recognition	As explained by the management of the concern, all transactions involving sale of goods have been recognized as revenue during the year.
6	ICDS I-Accounting Policies	The accounts are prepared on historical cost basis and as going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles
7	ICDS II-Valuation of Inventories	Stocks have been valued at cost or net realisable value whichever is lower. Total carrying amount of inventories is reflected in the Balance Sheet
8	ICDS III-Construction Contracts	As the assessee is not carrying on business of construction, ICDS-III- Construction Contracts is not applicable thereto.

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Writ	ten	Mob	_	valu	e at	the	end	ď	5 :	the	Vear				**								e IE	532	200		100		5									8163	m		
Depreci	ation	allowabl	Ð	102								24							133 24	10 (6)	St.	ř			e e	2	12.	99			*			zi N		*5		27211	its	=	(34)
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Deduct	ions	521													14 84	-			2			10									3				12 13 15	N.	8				
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ons															10 (20)											nts on	t of					/kpisans	Grant	20							
Additions																									38 S	Adjustments	account of				i	chang	e e	rate	of	excha	nge		8		
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5				4 4 6			,									*										Purch	ase	Alley	7000		65	1 0	02				ii.		\$		
Adjus	ted	writte	_	down	value			2				8					*				*									24							a <sup>ff</sup>	10884	4	x 7	
Adjust	ment	made	to the	written	down	Value	of	Thtongi	TIICAIIGI	ple	asset	due to	2000	excinal	. ng	Value	9	Ю	goodwi	II of A	hiisines	Course of	s or	protess	ion															en Sur	
Adjustment made	to the written	down Value	under section	115BAA/115BAC	/115BAD (for	assessment Year	2020-21. 2021-	שנ-ערטר שמי כר	67-4707 DIIR 77	only)		3	2			E.	14 GE			2	e:	0.00		a	81 37 L.	TI S			CAN ON		100	A STORY OF S	AN MODEL IN	100	4	SURA					
1	ing	WDV		92														38 10	14 2			*		72								3	3					1088	44		,
Rate of	qe	tion	(2) 7		•									2			# 65				9	8	22) 1 =	(0) 1			20 S	P			8			9			VI 100 100 100 100 100 100 100 100 100 10	25%		a.	
Descrip	tion of	the	block	of	assets											57	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			6	3,				,a			2			8					St.		(188)	Intangib	<u>ө</u>	Assets
Method	of	depreci	ation																							-		10							9			WDV		34 34 36	

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Hirth. 3. (1+801)

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	85419	71997	2662
			0
			0
		4 " 4 "	
	8541	40% 7199	2662
	15%		20 A
Sec 32(1)(ii )	(18a) Plant & Machine ry @ 15%- Sec 32(1)(ii	(18c) Plant & Machine ry @ 40%- Sec 32(1)(ii	Total
	WDV	WDV	

Additions: (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

	,				The second secon	The second secon
Date of purchase	Date of purchase Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/04/2023	30/04/2023	26563	0	0	0	26563
	Total	26563	0	0	0	26563



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

-			5(1)(va)		2 84 84
S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	14400		14400	27/05/2023
2	Provident Fund	14400	15/06/202 3	14400	28/06/2023
3	Provident Fund	14400	15/07/202 3	14400	04/08/2023
4	Provident Fund	14400	15/08/202 3	14400	18/08/2023
5	Provident Fund	14400	15/09/202 3	14400	14/10/2023
5	Provident Fund	14400	15/10/202 3	14400	14/10/2023
7	Provident Fund	12600	15/11/202 3	12600	27/11/2023
3	Provident Fund	10800	15/12/202 3	10800	16/01/2024
9	Provident Fund	10800	15/01/202 4	10800	16/01/2024
1 )	Provident Fund	10800	15/02/202 4	10800	15/02/2024
1 1	Provident Fund	10800	15/03/202 4	10800	21/03/2024
1 2	Provident Fund	10800	15/04/202 4	10800	12/04/2024
1	Any Fund set up under the provisions of ESI Act , 1948	120	15/05/202 3	120	27/05/2023
1	Any Fund set up under the provisions of ESI Act , 1948	120	15/06/202 3	120	28/06/2023
1	Any Fund set up under the provisions of ESI Act , 1948	120	15/07/202 3	120	04/08/2023
L 5_	Any Fund set up under the provisions of ESI Act , 1948	120	15/08/202 3	120	14/10/2023
L 7	Any Fund set up under the provisions of ESI Act , 1948	120	15/09/202 3	120	14/10/2023
L 3_	Any Fund set up under the provisions of ESI Act , 1948	120	3	120	14/10/2023
1 9_	Any Fund set up under the provisions of ESI Act , 1948	120	15/11/202 3	120	27/11/2023
2	Any Fund set up under the provisions of ESI Act , 1948	120	15/12/202 ·3	120	21/03/2024
2	Any Fund set up under the provisions of ESI Act , 1948		4	120	21/03/2024
2	Any Fund set up under the provisions of ESI Act , 1948	120	4	120	21/03/2024
2	Any Fund set up under the provisions of ESI Act , 1948	120	15/03/202 4	120	21/03/2024
2 4	Any Fund set up under the provisions of ESI Act, 1948	120	15/04/202 4	120	12/04/2024 NIRAC

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Particulars of any payment made to persons specified under section 40A(2)(b).

SZ		PAN	Aadh aar	Relation:	Nature of Transaction	Payment made (Amount):
1	VEDANT NUTRITION	AASPD563 6K		DIRECTORS PROPERITORSHIP	PURCHASES (TAXABLE VALUE)	17258788

Annexure 'V'

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.

		limit specified						
SN	Name of the	Address of		Aadhaar		Maximu	Whether	In case
	payee	the payee	the	of the	of the	m	the	the
	22		payee	payee	repaym	amount	repaym	repaym
	2 2	6	8		ent	outstan	ent was	ent was
	*		8 0 2 °	7.00		ding in	made by	made by
	100 E F	10 g A g		N		the	cheque	
100		.80		40		account		or bank
			*			at any	draft or	draft,
		* X	F 1422	2	2.7	time	use of	whether
	E 160	a			72	during	electron	the
			- 5 - 5 g - 8	8 <sup>18</sup> 1 8 8	3	the	ic	same
		8 .5 <sub>8</sub>	100 NO			previou	clearing	was
100	0. 19	a de la companya de l	IN DOLLAR			s year	system	taken or
P						3 year	through	
			10		= +	8 6	a bank	accepte
	The first of the f		9 15			( ) (b)	24/11 070-1-38/03/02/02/02/0	d by an
-		91			040		account	account
1 2 2 2 1		150					2	payee
isten a	0 1				100	¥3	70	cheque
			1020		e 12			or an
		*				85.35		account
	3.0		3 1/2	2 2	es es			payee
				1000	25	80	90	bank
								draft
1.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

)£	o	+	_	he		ut	$\widehat{}$				0	0	0	0	0	0	0		0		0			_
10. Amount of	tax deducted or	collected not	deposited to	the credit of the	Central	<b>Government out</b>	of (6) and (8)			d de							MA PRO	888	10 20 41		¥3		114	
.6	Amount	of tax	deducted	or	collected	on (8)			=	2	0	0		0	0	0	0		0	: :	0		Ø	8
8. Total	amount on	which tax	was	deducted	o	collected	at less	than	specified	rate out of (7)	0	0		0	0	0	0	(A)	0	3	0	d		
7.	Amount	of tax	deducted	10	collected	out of	(9)				241884	159950		226939	282220	67655	578175	83	86610	a -	13338			
6. Total	amount on	which tax	was	deducted	o	collected	at	specified	rate out of	(2)	2910000	1599496		13110469	5643958	676554	5781747		86607977		13337508	20		
5. Total	amount on	which tax	was	required	to be	deducted or	collected	out of (4)			2910000	1599496		13110469	5643958	676554	5781747		2260998	18 18 18	13337508			
4. Total	amount of	payment	or receipt	of the	nature	specified	in column	(3)			2910000	1599496		13110469	5643958	676554	5781747	6 6 27	86607977	9	13337508			
3. Nature of payment							nur n		8	1942 34	Salary	Interest other than Interest	on securities	Payments to contractors	Commission or brokerage	Rent	Fees for professional or	technical services	Payment of certain sums for	purchase of goods	Profits and gains from the	business of trading in	alcoholic liquor, forest	
2.	Section										192	194A		194C	194H	194-I	1943		1940	1	206C			
1. TAN /	PAN	6 140 6 140									SRTH04658D 192	SRTH04658D 194A		SRTH04658D 194C	SRTH04658D 194H	SRTH04658D 194-I	SRTH04658D 194J		SRTH04658D 194Q		SRTH04658D 206C			
SN	ŝ		8						1		1	2	а	3	4	2	9		7		8			8





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Whether the assessee is required to furnish the statement of tax deducted or tax collected,

If yes ,please furnish the details:

S N	TAN	Type of Form	Due date for furnis hing	Date of furnishin g, if furnished	information details / about all details / transactions which are required to be reported. which are not reported
1	100	Form 24Q	2023	10/04/202 4	Yes
2		Form 26Q	30/09/ 2023	10/04/202 4	? Yes
3	Section of the second section of the second	Form 24Q	31/10/ 2023	10/04/202 4	? Yes
4		Form 26Q	31/10/ 2023	10/04/202 4	? Yes
5	167 Fr	Form 27EQ	16/10/ 2023	11/04/202 4	Yes
6	SRTH0 4658D	Form 24Q	31/01/ 2024	10/04/202 4	Yes
7		Form 26Q	31/01/ 2024	10/04/202 4	Yes
8	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Form 27EQ	15/01/ 2024	10/04/202 4	Yes Yes
9	SRTH0 4658D			27/05/202 4	Yes Yes
1	SRTH0 4658D	Form 26Q	31/05/ 2024	27/05/202 4	2 Yes
1 1	SRTH0 4658D	Form 27EQ		29/04/202 4	2 Yes

Annexure 'VIII'

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amoun t	Dates of payment
1	SRTH04658D	12702	8469	10/04/2024
2	SRTH04658D	0	3520	10/04/2024
3	SRTH04658D	54009	49452	10/04/2024
4	SRTH04658D	9526	11997	10/04/2024
5	SRTH04658D	43189	38419	10/04/2024
6	SRTH04658D	354	447	10/04/2024
7	SRTH04658D	0	22	11/04/2024
8	SRTH04658D	4535	3778	10/04/2024
9	SRTH04658D	39129	28945	10/04/2024
10	SRTH04658D	0	3546	10/04/2024
11	SRTH04658D	328	414	10/04/2024
12	SRTH04658D	2266	1511	27/05/2024
13	SRTH04658D	14306	1700	26/10/2023
14	SRTH04658D	0	2636	(\$27/05/2024)
15	SRTH04658D	0	1759	7/05/2024
16	SRTH04658D	. 0		2×/05/2024

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17	SRTH04658D	(	507	27/05/2024
18	SRTH04658D	(	2737	27/05/2024
19	SRTH04658D	(	282	27/05/2024
20	SRTH04658D	120	126	15/04/2024
21	SRTH04658D	1288	1288	26/09/2024
22	SRTH04658D	396	396	26/09/2024

Annexure 'IX'

#### In the case of a trading concern, give quantitative details of principal items of goods traded.

S N	Item name:	Unit:	Opening stock:	Purchases during previous year:	Sales during previous year	Closing stock:	Shortage/exc ess, if any
1	LIMITED EDITION	107- numbers	14421	95020	98851	10590	
2	MERCHANDISE	107- numbers	28351	31984	52306	8029	
3	SAMPLE	107- numbers	256	1669	879	1046	
4	LIFE STYLE	107- numbers	895	3200	2957	1138	

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### **AUDITED ANNUAL ACCOUNTS**

OF

## **HSHS NUTRACEUTICALS LIMITED**

For the year ended 31-03-2024 Assessment Year - 2024-2025



#### JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants

101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat

Phone: 9879561389, E-Mail: cajinumehta@gmail.com

#### **AUDITOR'S REPORT TO THE MEMBERS**

#### A Report on the Financial Statements

We have audited the accompanying financial statements of HSHS NUTRACEUTICALS LIMITED ("the Company"), which comprises the balance sheet as at March 31, 2024, the statement of profit and loss of the Company, the cash flow statement for the year ended on that date and 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit and its cash flows for the year ended on that date.

#### B 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.

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

#### C 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 are not applicable to the Company as it is an unlisted company.

#### D <u>Information Other than the Financial Statements and Auditor's Report Thereon</u>

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, 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 in the 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.

#### E Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

#### F Auditor's Responsibilities for the Audit of financial statement

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.

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

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

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

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.

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

- 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 the company is categorised as a small company with paid up capital less than/equal to Rs 4 crore and last reported turnover is less than/equal to Rs 40 crore.
- 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 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 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.
- (g) In our opinion and to the best of our information and according to the explanations given to us, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V of the Companies Act.
- (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 derivatives contracts for which there were any material foreseeable losses.
- (iii) The provisions in respect of transferring of amounts, required to be transferred, to the Investor Education and Protection Fund by the Company, are not applicable to the Company.
- (iv) (a) The Management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate
  - (b) The Management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement
- (v) The Company has not declared or paid any dividend during the year under consideration.
- (vi) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As per our report of even date For Jinendra Mehta & Associates

**Chartered Accountants** 

ICAI FRN: 0132870W

Jinendra Mehta

Partner

Memb. No.: 402164

UDIN: 24402164BKAEGF4734

Place: Surat

Date: 29/09/2024

#### HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035) Balance Sheet as at March 31, 2024

(All amounts are in Indian Rupees in Hundreds, unless otherwise stated) Note As at As at No. 31-03-2024 31-03-2023 **EQUITY AND LIABILITIES** Shareholder's Funds (a) Share Capital 5000.00 1 5000.00 (b) Reserves & Surplus 94105.78 2 13130.44 (c) Money received against share warrants 99105.78 18130.44 Share Application Money Pending Allotment 3 Non-Current Liabilities (a) Long-term borrowings 295026.91 187333.94 (b) Deferred tax liabilities (Net) 68.37 (c) Other Long term liabilities (d) Long term provisions 295026.91 187402 31 **Current Liabilities** (a) Short-term borrowings 106913.24 80714.88 (b) Trade Payables (i) Total Outstanding Dues of MSME (ii) Total Outstanding Dues of Creditors Other Than MSME 211737.39 236642.85 (c) Other Current Liabilities 40577,40 16804.91 (d) Short-term provisions .3853.62 750.00 363081.65 334912.64 757214.34 Total 540445.39 **ASSETS** Non-Current Assets (a) Property, Plant and Equipment and Intangible Assets (i) Property, Plant and Equipment 832.64 1399.90 (ii) Intangible Assets 1373.23 1548.00 (iii) Capital work-in-process (iv) Intangible assets under development 2205.87 2947.90 (b) Non-current investments 10 113548.81 84154.88 (c) Deferred tax assets (Net) (d) Long term loans and advances (e) Other non-current assets 1300.00 11 1300.00 **Current Assets** (a) Current Investment (b) Inventories 12 94546.18 124820.08 (c) Trade Receivables 13 261570.23 55033.96 (d) Cash and Cash Equivalents 14 34297.66 68835.74 (e) Short-term loan and advances 15 95394.70 154184.09 (f) Other Current assets 154350.90 49168.74 640159.66 452042.61 Total 757214.34 540445.39 Significant accounting policies and notes to the financial statements 25

For and on behalf of **HSHS Nutraceuticals Limited** 

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H.H. Desar

Director (Hiren Desai) DIN: 08622752 Place: Surat Date: 29/09/2024 Director (Hetal Desai) DIN: 08622843



As per our report on even date ·

For Jinendra Mehta & Associates

**Chartered Accountants** ICAI FRN: 0132870W

Jinendra Mehta

Partner

Memb. No. : 402164 UDIN : 24402164BKA

#### HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035)

#### Statement of Profit and Loss for the period ended March 31, 2024

	(All o	amounts are in India Note No.	on Rupees in Hundreds, unles For the period ended	For the year ended
			31-03-2024	31-03-2023
1.	Revenue From Operations	_		
	revenue From Operations	17	1617381.61	1369433.19
II.	Other Income	18	129,49	9506.80
III.	Total Income (I + II)		1617511.10	1378939.99
IV.	Expenses:			
	Cost of Materials Consumed		0.00	0.00
×				
	Purchase of Stock in Trade	19	963823.77	914588.64
	Changes in Inventories of -	20		* .
	- Finished Goods		0.00	0.00
	- Work-in-Progress		0.00	0.00
	- Stock-in-Trade		30273.90	60636.46
	Employee Benefit Expenses	21	79230.66	95606.36
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Financial Costs	22	50438.94	28271.64
	Depreciation and Amortization Expenses		1007.66	884.68
	Other Expenses	23	408575.58	355818.05
	Total Expenses		1533350.51	1455805.83
٧.	Profit before exceptional and Extraordinary items and Tax (III - IV)		84160.59	-76865.84
VI.	Exceptional Items		0.00	0.00
VII.	Profit before extraordinary items and Tax (V - VI)		84160.59	74945 94
	Tronc before excludibility items and rax (v - vi)		64160.39	-76865.84
VIII.	Extraordinary Items		0.00	0.00
IX.	Profit before tax (VII - VIII)		84160.59	-76865.84
х.	Tax Expenses			
	- Current Tax		3253.62	2187.30
	- Deffered Tax		-68.37	-78.24
			3185.25	2109.06
VI	Destitutions from the social from Continuing			
XI.	Profit/Loss from the period from Continuing Operations (IX - X)		80975.34	-78974.90
XII.	Profit from Discontinuing Operations		0.00	0.00
XIII.	Tax expense of Discounting Operations		0.00	0.00
XIV.	Profit from Discontinuing Operations		0.00	0.00
XV.	Profit/(Loss) for the period (XI + XIV)		80975.34	-78974.90
XVI.	Earning per equity share:	24		
	- Basic (in `)		1.62	-1.58
	- Diluted (in `)		1.62	-1.58
	Significant accounting policies and notes to the financial statements	25		
	-5- reals accounting policies and notes to the finalitial statements	25	The Transfer of the Control of the C	

For and on behalf of **HSHS Nutraceuticals Limited** 

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Director (Hiren Desai) DIN: 08622752

Place: Surat 29/09/2024 Date:

H. H. Vesech

Director (Hetal Desai) DIN: 08622843 As per our report on even date

For Jinendra Mehta & Associates

Chartered Accountants ICAI FRN: 0132870W

Memb. No.: 402164 UDIN: 24402164 BKAEGF4734



#### HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035)

### Cash Flow Statement for the period ended March 31, 2024

(All amounts are in Indian Rupees in Hundreds, unless otherwise stated)

		(All amounts are in Indian	Rupees in Hundreds, unles	less otherwise stated)		
8 30	and the grant of t		For the	For the		
	PARTICULARS		period ended	year ended		
			31-03-2024	31-03-2023		
A	CASH FLOW FROM OPERATING ACTIVITIES					
	1.0					
	Profit/(Loss) before tax from continuing operations		84160.59	-76865.84		
	Profit before Tax		84160.59	-76865.84		
	Non-cash adjustment to reconcile profit before tax to net cash flo	ows		2 12		
	- Depreciation and Amortization Expenses		1007.66	884.68		
	Operating Profit / (Loss) before working capital changes	*	85168.25	-75981.16		
	Movements in working capital:					
*	(Increase)/decrease in Trade Receivables		-206536.27	-4253.08		
	(Increase)/decrease in Other Current Assets		-105182.16	11561.55		
	(Increase)/decrease in Inventories		30273.90	60636.47		
	Increase/(decrease) in Trade Payables		-24905.46	75395.86		
	Increase/(decrease) in Other Current Liabilities		23772.49	-89907.74		
	Increase/(decrease) in Short Term Provisions		3103.62	-2633.44		
	Cash generated from/(used in) operations		-194305.62	-25181.54		
3 .	Less: Income Tax Paid		3253.62	2187.30		
	Net Cash flow from/(used in) Operating Activities	(A)	-197559.24	-27368.84		
В	CASH FLOW FROM INVESTING ACTIVITIES					
	Additions in Property, Plant & Equipments		-265.63	-1374.84		
	Long Term Loans and Advances Given		0.00	-107750.00		
	Short Term Loans and Advances Given		58789.39	-2239.62		
	Increase / (decrease) in Non Current Investment		-29393.93	-84154.88		
	Increase / (decrease) in Fixed Deposit with Banks		5205.04	-30347.18		
	Net Cash flow from/(used in) Investing Activities	(B)	34334.87	-225866.52		
С	CASH FLOW FROM FINANCING ACTIVITIES					
	CASH FLOW FROM FINANCING ACTIVITIES					
	Long Term Borrowings taken / (Repaid)		107692.97	187333.94		
	Short Term Borrowings taken / (Repaid)		26198.36	80714.88		
	Short Term borrowings taken 7 (Repaid)		20190.30	60/14.66		
	Net Cash flow from/(used in) Financing Activities	(C)	133891.32	268048.82		
17	Net Increase/(Decrease) in Cash & Cash Equivalents	(A+B+C)	-29333.04	14813.46		
	weether case, (accordance) in cash a cash aquinatents	(A.5.0)	27555.04	14013.40		
	Cash & Cash Equivalents as at beginning of the year		38488.56	23675.10		
	Cash & Cash Equivalents as at end of the year	18 2	9155.52	38488.56		
			7133.32	30400.30		
	Summary of Cash and cash equivalents as at the end of the year	2 M				
	Cash on Hand		8144.79	7247.08		
	Balance with Banks					
	- In Current Accounts		1010.73	31241.48		
			9155.52	38488.56		

For and on behalf of **HSHS Nutraceuticals Limited** 

H. H. Wescur

(Hiren Desai) DIN: 08622752 Director (Hetal Desai) DIN: 08622843

Place: Surat Date: 29/09/2024



As per our report of even date For Jinendra Mehta & Associates

**Chartered Accountants** ICAI FRN: 0132870W

Partner

Memb. No.: 402164

UDIN: 24402164BKAEGFA734

#### HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035) Notes to Financial Statements

(All amounts are in Indian Rupees in Hundreds, unless otherwise stated)

As on 31-03-2024

As on 31-03-2023

...

SHARE CAPITAL

(a)	Authorised		
	50,000 (Previous Year : 5	50,000) Equity Shares of `	10/- each
	and a way of the		

 5000.00
 5000.00

 5000.00
 5000.00

(b) <u>Issued</u>, <u>Subscribed & Paid-up</u>.

50,000 (Previous Year: 50,000) Equity Shares of `10/- each

 5000.00
 5000.00

 Total
 5000.00
 5000.00

(c) Par Value per Share (in `)

0.10 0.10

(d) Reconciliation of shares outstanding at the beginning and at the end of the year.

Equity Shares of `10/- each as at the beginning of the year Add: Equity Shares issued during the year Equity Shares of `10/- each as at the year end 
 500.00
 500.00

 0.00
 0.00

 500.00
 500.00

(e) The company was incorporated during the year and the equity shares have been issued at face value of Rs. 10.

#### (f) Terms/ rights attached to equity shares

The company has only one class of equity shares having a par value of 10/- per share. Each share holder of equity share is entitled to one vote per share.

In the event of the liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

#### (g) Details of shareholders holding more than 5% shares in the company

Sr.	Name of the Shareholders	9 2 5		31-03-20	024	31-03-2	023
No.				No. of	% of	No. of	% of
				Shares	holding	Shares	holding
	Equity Shares of Rs. 10/- each fully paid			5 0 0			
1	Hiren Indravadan Desai			254.99	52.04%	254.99	52.04%
2	Hetal Hiren Desai			60.00	12.25%	60.00	12.25%
3	Aayush Hiren Desai			60.00	12.25%	60.00	12.25%
4	Sahil Khan			115.00	23.47%	115.00	23.47%
•			Total	489.99	100.00%	489.99	100.00%

- (h) No shares have been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.
- (i) During the past 5 years the company has not allotted any shares pursuant to contracts, without payment being received in cash.
- (j) During the past 5 years the company has not allotted any bonus shares.
- (k) During the past 5 years the company has not bought back any shares.
- (l) No shares have been forfeited by the company.

(m) Details of Promoters holding in the company

Sr. No.	Name of the Promoter	, i	No. of Shares As on 31-03-2024	No. of Shares As on 31-03-2023
1	Hiren Indravadan Desai		254.99	254.99
2	Hetal Hiren Desai		60.00	60.00
3	Aayush Hiren Desai .		60.00	60.00
4	Sahil Khan		115.00	115.00
5	Zeenat Khan		5.00	5.00
6	Shaista Khan		5.00	5.00
. 7	Manish Sarkari		0.01	0.01
		Total	500.00	500.00
	% Shareholdings of Promorters	Marian Commence	100.00%	100.00%
1	% Change in Shareholdings of Promotoers	METTIN	MANO	
		13/	1801	

#### 2 RESERVES & SURPLUS

<u>Surplus/(deficit) in the statement of profit and loss</u> Opening Balance

Add: Profit / (Loss) during the Year

SATUR S

Total 94105.78 92105.34
Total 94105.78 13130.44

Misem. D. Mescel

H. H. Deser

# HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035)

IN:	U51909GJ2019PLC111035)	
Note	es to Financial Statements	

				(All amour	nts are in Indian Ru	pees in Hundreds, unles	s otherwise stated)
						As on 31-03-2024	As on 31-03-2023
3	LONG-TERM BORROWINGS						
	Unsecured Loans from Banks		V*			101114.55	153015.72
	Unsecured Loans from Non Banking Financial Institutio	ns .				193912.36	34318.22
17					Total	295026.91	187333.94
	DEFENDED TAY LIABILITIES					*	
4	DEFERRED TAX LIABILITIES						
	Opening Balance					68.37	-9.87
	Add: Provisions / (Reversal) during the year					-68.37	78.24
2 2					Total	0.00	68.37
				e H <sub>oon</sub>	w 2 <sup>2</sup>		
5	SHORT TERM BORROWINGS						
	SHORT PERM BORROWINGS						
	Working Capital Facility with Bank of Baroda	*				98785.13	80714.88
	Borrowings through Credit Cards				. W	8128.11	0.00
					Total	106913.24	80714.88
						* * .	
6	TRADE PAYABLES						
	Particulars	Outstanding for fo	ollowing periods	from due date of		Total	Total
						As on	As on
	Not	For	For	For	For	31-03-2024	31-03-2023
	Due	Less Than 1 Years	1 - 2 Years	2 - 3 Years	More than 3 Years		
	18 18	2	1,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5 10015		<del></del>
	Total Outstanding Dues of MSME						100 (M)
	Total Outstanding Dues of Creditors Other Than MSME 0.00	211737.39	0.00	0.00	0.00	211737.39	236642.85
	0.00	211737.39	0.00	0.00			28
		211/3/.39	0.00	0.00	0.00	211737.39	236642.85
7	OTHER CURRENT LIABILITIES			(2)	55		0 5 82
	TOO D			94		n 1	2 72 0 7
	TDS Payable Professional Tax Payable					15604.71	6902.91
	Tax Consultancy Fee Payable		na s			223.00	256.60 50.00
	GST Payable			520 <sup>52</sup>		11636.93	1702.75
	Employee ESIC Payable					12.68	15.61
	Employee PF Payable					260.00	294.00
	Salary Payable Rent Payable					5600.66	0.00
	Advance from Customers					459.07 6780.35	0.00 7583.04
8 a					Total	40577.40	16804.91
					10000000		
120							
8	SHORT TERM PROVISIONS						
	Audit Fees Payable		7.00			600.00	750.00
	Provision for Income Tax	· · · · · · · · · · · · · · · · · · ·				3253.62	0.00
-					Total	3853.62	750.00
						7 v	
10	NON-CURRENT INVESTMENTS						8 191
10	NON-CORRENT INVESTMENTS		× ××				
	Investment In Subsidiary						
	- Divine Nutition USA LLC					113548.81	84154.88
					Total	113548.81	84154.88
11	OTHER NON-CURRENT ASSETS						at Wilder
			•	SEHTA AND			47.
	Deposits		1	MEHIA AND		1300.00	1300.00
			/33	/.	Total	1300.00	1300.00
		n **	191	AR NO	100		
12	INVENTORIES -			13	181		
2			(=)	-UIUW,	E		8 4 6 8 8
	Traded Goods		19	9 /0	3/	94546.18	124820.08
				SURAT ST	Total	94546.18	124820.08
				The state of the s			15.00

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H. H. Descu



(CIN: U51909GJ2019PLC111035) HSHS NUTRACEUTICALS LIMITED

> 9 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS [Refer Note 9 (a), (b), & (c)]

38.07 (All amounts are in Indian Rupees in Hundreds, unless otherwise stated) 31-03-2024 NET BLOCK 96.22 01-04-2023 As on 365.43 31-03-2024 As on 0.00 Deductions the year during DEPRECIATION 58.15 For the year 307.28 01-04-2023 As on 403.50 31-03-2024 As on 0.00 Deductions during the year GROSS BLOCK Additions during the year 403.50 01-04-2023 As on **Particulars** Office Equipments S۲. ŝ

312.08

425.32

978.96

0.00

378.87

600.009

1291.04

0.00

265.63

1025.41

Computer Equipments

3 Mobiles

482.49

878.36

522.44

0.00

395.87

126.57

1004.93

0.00

1004.93

832.64

1399.90

1866.83

0.00

832.89

1033.94

2699.47

0.00

265.63

2433.84

Total

1399.90

716.24

1033.94

0.00

691.18

342.76

2433.84

0.00

1374.84

1059.00

Previous Year's figures

NINTA A	ATANGIBLE ASSETS  Darticulars		SSORE	SPOSS BLOCK	E		AMOR	AMORTISATION		NET	NET BLOCK
No.		As on	Additions	Deductions	As on	As on	For the	Deductions	As on	As on	As on
		01-04-2023	during	during	31-03-2024	01-04-2023	year	year during	31-03-2024	01-04-2023	31-03-2024
			the vear	the vear				the vear			

°°	5 5 N	As on 01-04-2023	Additions during the year	during the year	31-03-2024	01-04-2023	year	during the year	31-03-2024	01-04-2023	31-03-2024
1 Divine Nutrition Website		2150.00		0.00	00 2150.00	602.00	174.77	0.00	776.77	1548.00	1373.23
Total		2150.00	0.0	0.00 0.00	0 2150.00	602.00	174.77	0.00	776.77	1548.00	1373.23
Previous Year's figures		2150.00	0.0	0.00 0.00	00 2150.00	408.50	193.50	0.00	602.00	1741.50	1548.00

(a) Property, Plant and Equipments are stated at cost less depreciation

(b) Depreciation on Property, Plant and Equipments is calculated on Written Down Value Method (WDV) using the rates prescribed under the schedule XIV of the Companies Act, 2013.

(c) The company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company recognised the extent of the carrying amount over the estimated recoverable amount. However during the year under consideration the estimated recoverable amount is more than the carrying amount of the Quipments and hence, no impairment loss has been recognised in the books of accounts. rient 1639 to BARTUR impain

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#### HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035) Notes to Financial Statements

(All amounts are in Indian Rupees in Hundreds, unless otherwise stated)

31-03-2024

As on 31-03-2023

## 13 TRADE RECEIVABLES

## (a) Trade Receivables Ageing Schedule

No.	Particulars		Outstanding for fo	payment	ds from due d	late of		Total As on	Total As on
		For	For	For	For		For	31-03-2024	31-03-2023
*		Less Than	6 Months -	1 - 2	2 - 3		More than		
- 14		6 Months	1 Year	Years	Years		3 Years		
			U 30		10 10			100	72
(i)	Undisputed & Unsecured -					0.000			
	Considered good								
	-As on 31-03-2024	260395.95	249.61	924.67				261570.23	
	-As on 31-03-2023	54109.29	924.67	0.00			620 10	•	55033
(ii)	Undisputed & Unsecured -								
(11)	Considered Doubtful								
	-As on 31-03-2024							# 10 mm	
8.8	-As on 31-03-2023	-	Fig. 1	24 <sub>600</sub>					
	-AS OII 31-03-2023	8	8			•	1 12 Mai		
(iii)	Disputed & Unsecured -								
	Considered good								
	-As on 31-03-2024						2.		
	-As on 31-03-2023								
		-				-	,		
(iv)	Disputed & Unsecured -								2 2 2
(14)	Considered Doubtful								
	-As on 31-03-2024					9.0		A 20	
	-As on 31-03-2024	5	15 E	er a ma		10 (G			· 2000
	-AS OII 31-03-2023	18 p				•		•	
			X.				Total	261570.23	55033
								201010120	33033
Debts	dues by Related Parties		2						
100	directors & other officers of the firms or Private companies in v	a landa de la companya de la company	are partner or dire	ctor or membe	r				
100		a landa de la companya de la company	are partner or direc	ctor or membe	r .	11 W			
- By F		a landa de la companya de la company	are partner or direc	ctor or membe	r	17 g 1820 ft 18 18 g			
- By F	Firms or Private companies in N	a landa de la companya de la company	are partner or dire	ctor or membe		27 W 10234 10 W 10 W			
- By F	firms or Private companies in v	a landa de la companya de la company	are partner or direc	ctor or membe		27 g 2023 20 g 20 g		8144.79	7247
- By F	Firms or Private companies in N  AND CASH EQUIVALENT  on hand	a landa de la companya de la company	are partner or direc	ctor or membe	r	7 9 1023 10 2 2 20 20		8144.79	7247
- By F	Firms or Private companies in N  AND CASH EQUIVALENT  on hand  ces with Bank	a landa de la companya de la company	are partner or dire	ctor or membe					
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts	a landa de la companya de la company	are partner or dire	ctor or membe		# 1000 1000 1000 1000 1000 1000 1000 100		1010.73	31241
- By F	Firms or Private companies in N  AND CASH EQUIVALENT  on hand  ces with Bank	a landa de la companya de la company	are partner or direc	ctor or membe		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1010.73 25142.14	3124 <sup>1</sup> 3034 <sup>7</sup>
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts	a landa de la companya de la company	are partner or direc	ctor or membe		# # # # # # # # # # # # # # # # # # #	Total	1010.73	3124 <sup>1</sup> 3034 <sup>7</sup>
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts	a landa de la companya de la company	are partner or direc	ctor or membe			Total	1010.73 25142.14	3124 <sup>1</sup> 3034 <sup>7</sup>
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits	which the directors	are partner or direc	ctor or membe			Total	1010.73 25142.14	31241 30347
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts	which the directors	are partner or direc	ctor or membe			Total	1010.73 25142.14	31241 30347
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits	which the directors	are partner or direc	ctor or membe			Total	1010.73 25142.14 34297.66	31241 30347 68835
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits	which the directors	are partner or dire	ctor or membe				1010.73 25142.14 34297.66	31241 30347 68835
- By F	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits	which the directors	are partner or direc	ctor or membe			<b>Total Total</b>	1010.73 25142.14 34297.66	31241 30347 68835
- By F  CASH A  Cash o  Balance	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances	which the directors	are partner or direc	ctor or membe				1010.73 25142.14 34297.66	3124' 3034' 6883!
- By F  CASH A  Cash o  Balance	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66	3124' 3034' 6883!
- By F  CASH A  Cash o  Cash o	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances	which the directors	are partner or direc	ctor or membe				1010.73 25142.14 34297.66 95394.70	31241 30347 68835 154184
- By F  CASH A  Cash o  Cash o	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ICE Tax and TDS	which the directors	are partner or direc	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70	31241 30347 68835 154184 154184
- By F  CASH A  Cash o  Balance  OTHER  Advanta  Balance	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ce Tax and TDS ce with GST Department	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66 95394.70	31241 30347 68835 154184 154184
- By F  CASH A  Cash o  Balance  OTHER  Advanta  Balance  Comm	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ice Tax and TDS ce with GST Department hission Paid In Advance	which the directors	are partner or direc	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70	31241 30347 68835 154184 154184
- By F  CASH A  Cash o  Balance  OTHER  Advanta  Balance  Comm  TDS Re	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ace Tax and TDS ce with GST Department assiston Paid In Advance eimbursement	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70	3124 3034 6883! 15418- 15418- 112( 429) 3219(
- By F  CASH O  Cash o  Balance  OTHEI  Advanta  Balance  Comm  TDS Re  Advanta  Advanta	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS uce Tax and TDS ce with GST Department hission Paid In Advance eimbursement uce to Vendors	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70 280.36 0.00 32190.17	31241 30347 68835 154184 154184 1128 4297 32190
- By F  CASH O  Cash o  Balance  OTHEI  Advanta  Balance  Comm  TDS Re  Advanta  Advanta	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ace Tax and TDS ce with GST Department assiston Paid In Advance eimbursement	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70 280.36 0.00 32190.17 2088.14	31241 30347 68835 154184 154184 154184 297 32190 (10085
- By F  CASH A  Cash o  Cash o  Balance  SHORT  Loans  OTHEI  Advan.  Comm  TDS R  Advan.  Pre-op	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS uce Tax and TDS ce with GST Department hission Paid In Advance eimbursement uce to Vendors	which the directors	are partner or direct	ctor or membe				280.36 0.00 32190.17 2088.14 118605.46	31241 30347 68835 154184 154184 154184 4297 32190 (10088
- By F  CASH O  Cash o  Cash o  Balance  SHORT  Loans  OTHEI  Advan.  TDS RA  Advan.  Pre-op  Prelim	AND CASH EQUIVALENT on hand ces with Bank In Current Accounts In Fixed Deposits  T TERM LOANS AND ADVANCE and Advances  R CURRENT ASSETS ce with GST Department contains on the contains of th	which the directors	are partner or direct	ctor or membe				1010.73 25142.14 34297.66 95394.70 95394.70 280.36 0.00 32190.17 2088.14 118605.46	7247 31241 30347 68835 154184 154184 1128 4297 32190 (10085) 440 1418

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## HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035) Notes to Financial Statements

			N 2004 1	2 8 11 5 3
		(All amounts are in Indian Ru	unees in Hundreds, unles	s otherwise stated)
		(Alt amounts are in matarial	For the period	For the year
			ended on	
				ended on
47	DEVENUE EDOM ODED ATIONS		31-03-2024	31-03-2023
17	REVENUE FROM OPERATIONS			
	Sales of Goods		1681785.64	1582705.41
	Less: Inter Branch Sales		64404.03	213272.22
	Less. Meet branch bates	Total	1617381.61	
19		Total	161/381.61	1369433.19
			9 . 8	
18	OTHER INCOME			
	Interest on Advances		0.00	9506.80
	Interest On Bank Deposite		106.34	0.00
	Interest On It Refund		23.15	0.00
	interest on it keruna	Total		
		Total	129.49	9506.80
40 .	DUDGUAGE OF STOCK IN TRADE			
19	PURCHASE OF STOCK IN TRADE			
				2 2
	Purchases		1028227.80	1127860.86
* *	Less: Inter Branch Purchases		64404.03	213272.22
		Total	963823.77	914588.64
			G 10	
20	CHANGES IN INVENTORIES OF STOCK IN TR	ADE		
4				
	Opening Stock		124820.08	185456.54
	Less: Closing Stock		94546.18	124820.08
		Total	30273.90	60636.46
			190	
21	EMPLOYEE BENEFIT EXPENSES			
	Staff Salary		77530.73	93305.12
	Diwali Bonus		0.00	300.00
	Contribution To ESIC		68.68	137.49
	Contribution To PF		1631.25	1863.75
		Total	79230.66	95606.36
			-	
22	INTEREST EXPENSES			#so•s
	Loan Interest		45596.01	21009.02
	Bank Charges	e " jak" " i i i i i i i i i i i i i i i i i i	3765.07	6545.79
	Interest On TDS	a v		
	Interest Expenses		1071.07 6.79	268.51 17.73
	Bank Interest			
. 's	Dank Interest	T.L.1	0.00	430.59
		Total	50438.94	28271.64
	g 4 <sup>2</sup> , es	TATA	ANA	
23	OTHER EXPENSES	WE THE	2	TIMITES
23	OTHER EXPERSES	(3/)	100	(9)
	Sales and Administrative Expenses	19/ FBA	18	4/ /4/

Sales and Administrative Expenses

Audit Fees
Damage Goods
Donation
Demate Opening Fees
Discount
Electricity Expenses
Insurance
Legal And Professional Charges

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600.00 0.00 742.37 50.00 92474.78 147.80 2578.33 28718.19

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0.00

50.00

1097.34

153.00

1820.93

59857.73

## HSHS NUTRACEUTICALS LIMITED (CIN: U51909GJ2019PLC111035) Notes to Financial Statements

(All amounts are in Indian Rupees in Hundreds, unless otherwise stated)

		For the period ended on	For the year ended on
		31-03-2024	31-03-2023
Office Expenses		13089.93	28914.47
Payment Gateway Charges		4572.30	6648.83
Preliminary Expenses Writtenoff		40.00	40.00
Pre-Operative Expenses Written Off		4.88	4.88
Rent		8325.60	8195.94
Rates & Taxes		4513.56	32.59
Selling Distribution Expenses		189485.73	111715.40
TDS Penalty		193.44	10.00
Travelling Expenses		7292.15	78680.03
Transportation Expenses	and the same of th	55746.51	57812.15
	Total	408575.58	. 355818.05

## 24 EARNING PER SHARE

The detail of Earnings Per Share, as required by AS-20 "Earnings Per Share" is given below.

The basic earnings per share is computed by dividing the net profit in the Profit and Loss Account attributable to the equity shareholders by weighted average number of equity shares outstanding during the reporting year.

The company does not have any dilutive potential equity shares.

	(All amounts are in Indian Ru	pees in Hundreds, unless	s otherwise stated)
Sr.	Particulars	For the	For the
No.		year ended	year ended
		31-03-2024	31-03-2023
1	Net Profit /(loss) after tax and before extraordinery items (`)	80975.34	-78974.90
5.	· · · · · · · · · · · · · · · · · · ·	80773.34	-76774.70
2	Net Profit /(loss) after tax and after extraordinery items (`)	80975.34	-78974.90
3	Weighted Average Number of Shares	500.00	500.00
4	Earnings per share (Basic and diluted) ( )		
	- Before extraordinery items	1.62	-1.58
	- After extraordinery items	1.62	-1.58
3			
5	Face Value per share (`)	0.10	0.10

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#### HSHS NUTRACEUTICALS LIMITED (CIN: U74999GJ2017PTC097804)

#### NOTES FORMING PART OF FINANCIAL STATEMENTS

#### Corporate Information

The Company is a limited company engaged in the business of trading of nutraceutical products. The company has been incorporated under the provisions of the Companies Act, 2013 during the current financial year.

#### SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Preparation

The Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention on accrual and going concern basis. These Financial statements have been prepared to comply in all material aspect with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the Act"), All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule 3 to the Companies Act, 2013.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

#### Valuation of Inventories

Items of inventories are valued at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition. Cost of raw materials, process chemicals, stores and spares, packing materials, trading and other products are determined on FIFO basis.

#### Contingencies and events occurring after the Balance Sheet date

In our opinion and according to the information and explanations given to us, there are no contingencies and events occurring after balance sheet date requiring any specific disclosure.

### Net profit or loss for the period, prior period items and changes in Accounting policies

In our opinion and according to the information and explanations given to us, there are no items pertaining to prior period and requiring specific disclosure. In giving the said information, a view has been taken that normal under / over accruals or items of expenditure where the bills have been received during the year or liabilities has crystallized or in case of disputed items has been accepted during the year; represent expenditure of the year although such expenditure is related to earlier year(s). Further, in our opinion and according to the information and explanations given to us, there are no changes in the accounting policies during the year under consideration.

#### Depreciation and Amortisation

Depreciation on Property, Plant and Equipments has been provided on written down method as per the useful life prescribed in Schedule-II to the Companies Act, 2013. Depreciable amount for the assets is the cost of an asset, or other amounts substituted for the cost less its estimated residual value. Any Amortization or depletion arise due to change in the way of depreciation as per Companies Act, 2013 has been treated as expenditure for the current year and charged to Profit and Loss account.

## Revenue Recognition

## Revenue from Operations:

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but
- Sale of services are recognized when services are rendered and related costs are incurred.

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- Profit from partnership firms which are in the same line of operation is considered as operating Income.
- Revenue from job work services is recognized based on the services rendered in accordance with the terms of contracts.
- Export benefit are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

## Other Income:

- Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

## Tangible Property, Plant and Equipments

- Property, Plants and Equipments are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress
- Subsequent expenditures related to an item of tangible assets are added to its book value only if they increase the future benefits from the existing assets beyond its previously assessed standard of performance.

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

### The Effects of Changes in Foreign Exchange Rates

In our opinion and according to the information and explanations given to us, the Company has duly recorded the gain / loss in respect of foreign

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xchange transactions.

#### 11 Accounting for Government Grants

In our opinion and according to the information and explanations given to us, the Company has not received any grant from the Government.

#### 12 <u>Investments</u>

In our opinion and according to the information and explanations given to us, the Company has made investment in its subsidiary company viz. Divine Nutrition USA LLC. The investments have been recorded at book value.

## 13 Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences. Post-employment and other long term employee benefits are not recognized as an expenses in the profit and loss account for the year in which the employees has rendered services. The expense is recognized at the present value of the amounts payable.

#### 14 Borrowing Cost

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets and incurred till the date when they are first put to use are capitalized as part of the cost of such assets. All other borrowing costs are charged to the profit & Loss account.

#### 15 Related Party Disclosure (AS-18)

The detail of Related Party disclosure, as required by AS-18 "Related Party Disclosure" is as under.

#### (i). Name of related parties and description of relationship

Sr.	Description of Relationship		Name of the Related Party	
No.				
			229. 3	
. 1	Key Management Personnel		- Hiren Indravadan Desai	
			- Hetal Hirenbhai Desai	
			- Zeenat Zahid Hasan Khan	
		(A)		
2	Associates		- Vahh Chemicals Limited	
			- Vedant Nutrition	
			- Cravexnuts Foods LLP	
			- Vedant Nutraceuticals Limited	
3	Relatives of Key Management Personnel		- Nil	150 8 (4)

#### (ii) Transactions with related parties

Sr.	Name of the related Party		Nature of Transactions	Amount
No.			during the year	
		a B	- W	
1	Hiren Desai (Vedant Nutrition / Vedant Chemicals)	533	Sundry Debtors (Sales)	1787.95
			Sundry Debtors (Receipt)	1652.05
			Sundry Creditors (Payment)	202750.00
			Sundry Creditors (Purchase)	185831.06
2	Cravexnuts Foods LLP		Payment	560.53
3	Vahh Chemicals Limited		Advances Given	A ANA 245050.00
			Advances Repaid	307701.52
4	Vedant Nutraceuticals Limited (GJ)		Sales	24933.67
			14-11	20775 00
			1111 10	48250.00
			Receipt	40250.00
5	Vedant Nutraceuticals Limited (HR)		Sales	4502.03
6	Vedant Nutraceuticals Limited (KA)		Sales	81.59

#### (iii) Outstanding Balances of Related party as on 31-03-2024

Name of the related Party

Nature of Balance

(All amounts are in Indian Rupees in Thousand, unless otherwise stated)

Reference to note in financial Statements

Amount

110.							
1	Vahh Chemicals Limited	Note-15	8	Sh	ort Term Loans And Ad	vances LIMITO	40598.48
2	Vedant Nutraceuticals Limited (GJ)	Note-6			Trade Payables	15 J.	27573.78
3	Hiren Desai (Vedant Nutrition / Vedant Chemicals)	Note-6			Trade Payables	意	18084.61

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#### 16 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

#### 17 <u>Taxation</u>

- Provision for Current Tax is made as per the provisions of the Income Tax Act, 1961.
- Deferred Tax resulting from "timing differences that are temporary in nature" between accounting and taxable profit is accounted for, using the tax rates and laws that have been enacted as on the Balance Sheet date the deferred tax asset is recognized and carried forward only to the extent that there is a reasonable or virtual certainty, as the case may be, that the asset will be realized in future.

## 18 Provisions, Contingent Liabilities and Contingent Assets

In our opinion and according to the information and explanations given to us, no provisions are pending in respect of obligation as on balance sheet date as a result of a past event and requiring an outflow of resources to settle the said obligation and having reliable estimate of the said obligation.

In our opinion and according to the information and explanations given to us, amount for which the Company is contingently liable is disclosed herein separately and hence not disclosed here.

In our opinion and according to the information and explanations given to us, there are no contingent assets which are likely to give rise to possibility of inflow of economic benefits.

In our opinion and according to the information and explanations given to us, there are no contested liabilities.

#### 19 Balance of Sundry Creditors, Sundry Debtors and Loans accounts are subject to confirmation

Balances standing in Creditors accounts, Debtors accounts, unsecured loan accounts and Loans advance accounts are subject to confirmation from counter party.

#### 20 Cash and cash equivalent

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

#### 21 The Companies (Acceptance of Deposit) Rules, 2014

As informed by the management total no balance of loan amount outstanding as on 31.03.2024 from Directors, Shareholder & Body Corporate has not been considered deposit as per exemptions of Rule 2 (1) (C) of The Companies (Acceptance of Deposit) Rules, 2014.

#### 22 Segment Reporting

The company has only one business segment and geographical segment. Therefore, there is no separate reportable segment as per AS-17 "Segment Reporting" issued by Institute of Chartered Accountants of India.

#### 23 Previous year's Figures

Previous year's figures have been regrouped, reworked and re-arranged wherever found necessary to make them comparable with the current year's figures. The previous year's figures are Nill since the company has been incorported during the current financial year.

#### 24 Other Information

The various other information as required under Schedule III of the Companies Act, 2013 are as follows:-

Sr.		Particulars		As on		As on
No.		raticulais		31-03-2024		31-03-2023
						2 ,
(i)	Contig	ent Liabilities and Commitments (to the extend not provided for)				
	1 .	Contingent Liabilities				
	(a)	Claims against the company not acknowledged as debts		Nil		Nil
	(b)	Guarantees		Nil		Nil
	(c)	Other money for which the company is contingently liable		Nil		Nil
	2	Commitments				
	(a)	Estimated amount of contracts remaining to be executed on capital account and not provided for		*		
3 3			The state of the s	Nil		Nil .
	(b)	Uncalled liability on shares and other investments partly paid	ONA AND	Nil		Nil
	(c)	Other commitments	ME!	Nil		Nil
			-/ \	101		
(ii)	Divide	nd proposed and Arrears of dividends  Dividend proposed to be distributed to equity shareholders  Dividend proposed to be distributed to equity shareholders per share	FRINO.	12		
	1	Dividend proposed to be distributed to equity shareholders	1 132 170	Nil		Nil
	2		1000	/S/Nil		Nil
	3	Dividend proposed to be distributed to preference shareholders	30	斯 Nil	80	Nil
	4	Dividend proposed to be distributed to preference shareholders per share	SURA	Nil		Nil
	5.	Arrears of fixed cumulative dividends on preference shares	Manage of Street of Street	Nil		Nil
(iii)	Amour	nt of Securities issued for specific purpose, but not utilised for the specific purpose		Nil		Nil
(iv)	Amour	nt of borrowings from banks & financial institution not utilised for the specific purpose		Nil	-	Nil

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value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

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(vi)	Paymer	nt to Auditors		¥	
*	1	As Auditor		600.00	600.00
	2	for taxation matters		Nil	Nil
	3	for company law matters			Nil
				Nil	
	4	for management services	No. of the second second	Nil	· Nil
	5	for other services		Nil	Nil
	6	for reimbursement of expenses	**	Nil	Nil
(vii)	Value o	of Imports on C.I.F. basis			
100	1	Raw Material		MRI	AIRI
			- A	Nil	Nil
	2	Components and spare parts		Nil	Nil
	3	Capital Goods		: Nil	Nil
					, The state of
viii)	Expend	diture in foreign currency duing the year on account of royalty, know-how,	professional and consultation fees		
		st and other matters.	•	Nil	Nil
				NII.	MIC
··· · · ·				•	
(ix)		ed and Indigenous Consumption			
		aterials			
	- Impor	rted Materials		Nil	Nil
	- Indige	enous Materials		963823.77	914588.6
		entage of Imported Materials			
				Nil	Nil
	- rerce	entage of Indigenous Materials		100.00%	100.00%
	3/2			<b>30</b>	
		Parts and Components			
	- Impor	rted Materials		Nil	Nil
	9500	enous Materials		Nil	Nil
	C. Harris Harris	entage of Imported Materials		Nil	
350					: Nil
	- Perce	entage of Indigenous Materials		Nil	Nil
(x)	Divider	nd remitted in foreign currencies			
	1	Amount remitted during the year in foreign currencies on account of divide	nds	Nil	Nil
	2	Total number of non-resident shareholders	, as a second of the second of		Nil
			1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T	Nil	
	3	Total number shares held by non-resident shareholders		Nil	Nil
(xi)	Earning	g in foreign exchange		30 CO 20 DO 30 W	
	1	F.O.B. value of Exports		Nil	Nil
	2	Royalty, Know-how, professional and consultation fees		Nil	Nil
	. 3	Interest and dividend		The state of the s	
				Nil .	Nil
	4	Other income		Nil	Nil
1/2	1 10		(All amounts are in Indian Rupe	es in Thousand, unless?	otherwise stated)
Sr.		Particulars		As on	As on
No.				31-03-2024	31-03-2023
xii)	Undisc	closed income		27	
)	16 755	The state of the s	danadan dinama	x. x.	
	1	Transacation not recorded in the books of accounts that have been surren	dered or disclosed as income in tax		
		assessments under the Income Tax Act, 1961		Nil	Nil
				es and the	
	2	Previously unrecorded income and related assets which have been properl	y recorded in the books of accounts		0.01
(E)		during the year		Nil	Nil
					MIL .
		rata Casial Bananaihility (CCD)			
xiii)	Corpor	rate Social Responsibility (CSR)		Not	Not
				Applicable	Applicable
					6 T 6 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T
xiv)	Detail	of Crypto Currency or Virtual Currency			
	1	Profit or loss on transactions in Crypto or Virtual Currency		Niti	KIRI
				Nil	Nil
	2	Amount of currency held as at the reporting date		Nil	Nil
	3	Deposits or advances from any person for the purpose of trading or investing	g in Crypto or Virtual Currency		
				Nil	Nil
	<b>3</b>			A ATTA A	NA
ditic	nal Rec	gulatory Information:		(SE)	10
	neg	and the state of t		14/	1501
	Th		Annual Market Commission of the Commission of th	13/ 1.	101
123		ompany does not have any immovable property whose title deeds are not in t	he name of the company.	ICE FRIN	0: [0]
(i)	The cc				2 verse 3
(i)				2 120	E WO
(i) (ii)		ompany has not revalued any of its Property, Plant and Equipment.		圖 130	IEI INC

(iii) Company has not given any Loans or Advances in the nature of loans to its promoters, directors, key managerial personnel and related parties.

(iv) The Capital Work-in-Progress (CWIP) Ageing Schedule as at the year-end is as under.

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CWIP	100 M	-	Amount in CV	VIP for a period of		Total
<u> </u>	96	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
Project in Progress	JA., 10					
Project temporarily suspendes		V **				

(v) There is no intangible asset under development as at the year-end.

#### (vi) MSME Schedule:

Sr.	Particular		As on	As on
No.			31-03-2024	31-03-2023
		10	a 2 a	
(i)	Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end			
	- Medium Enterprises		NIL	NIL
	- Small and Micro Enterprises		NIL	NIL
(ii)	Interest due to suppliers registered under the MSMED Act		NIL	NIL
	and remaining unpaid as at year end	27		,,,,,
(iii)	Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year		NIL .	NIL
(iv)	Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year		NIL	NIL
(v)	Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year		NIL	NIL
				0 9 0
(vi)	Interest due and payable towards suppliers registered under MSMED Act, for payments already made		NIL	NIL
			70	No. of the second
(vii)	Further interest remaining due and payable for earlier years		NIL	NIL

- (vii) No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- (viii) The quarterly statements of current assets filed by the Company with Banks for its borrowings are in agreement with the books of accounts and there are no material discrepancies therein.
- (ix) The Company is not declared wilful defaulter by any bank or financial institution or other lender.
- (x) The Company does not have any transactions with companies struck off u/s. 248 of the Companies Act, 2013 or u/s. 560 of the Companies Act, 1956.
- (xi) No charges or satisfaction is pending to be registered with Registrar of Companies beyond the statutory period.
- (xii) The company does not have any subsidiary and hence, there is no violation with regard to the number of layers prescribed u/s. 2(87) of the Act r.w. Companies (Restriction on number of Layers) Rules, 2017.

## (xiii) Ratio Analysis

Sr. No.	Particulars	200	0.5		F.Y. 2023-2024	F.Y. 2022-2023	Change
140.					2023-2024	2022-2023	
(a)	Current Ratio				1.76	1.35	STA ANGO
	(Current Assets / Current Liabilities)					12	
	Current Assets				640159.66	452042.61	FPLAY.
	Current Liabilities		8 140		363081.65	334912.64	132870
	(The reason for increase in current ratio is increase in trade	receivab	oles)				The court
(b)	Debt-Equity Ratio				4.06	14.78	SUND
	(Total Debts / Shareholder's Fund)						
	Total Debts		•		401940.14	268048.82	
	(i.e. Long Term Borrowings + Short Term Borrowings						
	+ Current Maturities Of Long Term Debt)						
					* 1 A A A A	and the same of th	INDITE
	Shareholder's Fund				99105.78	18130.44	STATE ON
	(i.e. Paid-up Share Capital + Reserves and Surplus)					(3)	14
	(The reason for decrease in debt-equity ratio is increase in	rosonios	and surplus			a. (≧(	10
	(The reason for decrease in debt-equity ratio is increase in	i esei ves i	una sui pius	,		13/	13

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Sr.	Particulars	(All amounts are in Indian Rup	F.Y.	The second secon
No.		2023-2024	2022-2023	Change
(c)	Debt Service Coverage Ratio	1.01	(0.67)	251.939
	(Earnings available for debt service / Debt Service)	1.01	(0.07)	231.93%
	Earnings Available For Debt Service	422,424,04		
	(i.e. Net Profit After Tax + Depreciation & Other Amortizations	132421.94	-49818.58	
	+ Interest + Other Adjustments like Loss on Sale of Fixed Assets)			
	Dalla Carriage			
	Debt Service (i.e. Interest Expenses + Principal Repayments)	130837.11	74785.27	
	(i.e. interest Expenses + Frincipal Repayments)			
	(The reason for increase in debt service coverage ratio is increase in earnings)			
(d)	Return on Equity Ratio	81.71%	435 500	149.70
(-)	(Net Profit after tax / Average Shareholder's Equity)	81.71%	-435.59%	118.76%
	Net Profit after tax	80975.34	-78974.90	
	Average Shareholder's Equity (i.e. Average of Paid-up Share Capital and Reserves & Surplus)	99105.78	18130.44	
	(i.e. Average of Palarap share capital and Reserves a surplus)			
	(The reason for increase in return on equity ratio is increase in net profit)			
(e)	Inventory turnover ratio	10.51	7.81	34.58%
	(Cost Of Goods Sold / Average Inventory)	10.51		34.30%
	Cost Of Goods Sold	00 4007 47	07505 40	
	Average Inventory	994097.67 94546.18	975225.10 124820.08	
			196 P. Tu	* 1
	(The reason for increase in inventory turnover ratio is decrease in inventories)	6) 1		
(f)	Trade Receivables turnover ratio	59.03	14.67	302.43%
	(Net Credit Sales / Average trade receivables)			
	Net Credit Sales	1617381.61	1369433.19	
	Average Trade Receivables	261570.23	55033.96	
	(The reason for increase in trade receivables turnover ratio is increase in trade re	eceivables)		
(g)	Trade payables turnover ratio	53.24	63.23	-15.80%
	(Net Credit Purchases / Average Trade Payables)	33.21	03.23	13.00%
	N. Carllis Davids		100000000000000000000000000000000000000	
	Net Credit Purchases (i.e. Purchases of Material and Stock in Trade	1451630.01	1366013.05	
10	Employee Benefit Expenses and Other Expenses)			
				- 5
	Average Trade Payables (i.e. Average of Trade Payables and Other Payables)	211737.39	236642.85	
	(mer merege of made rayables and other rayables)			
	(The reason for decrease in trade payables turnover ratio is decrease in trade pay	vables and increase in purchases	)	<i>2</i> *.
(h)	Net capital turnover ratio	5.84	11.69	A50,079
	(Net Sales / Average Working Capital)		11.07	CRITA AND
	Not Salas (i. a. Bayrana Suas Octobrila)	***************************************	//-	SX /
	Net Sales (i.e. Revenue From Operations)  Average Working Capital	1617381.61	1369433.19	E/ FMN9
X	(Working Capital = Current Assets - Current Liabilities)	277078.01	117129.97	Wordsky 1
			10	E.
	(The reason for decrease in net capital turnover ratio is increase in working capit	al and increase in revenue from	operations)	STE STEEL
(1)	Net profit ratio	5.01%	-5.77%	186.819
	(Net profit after tax / Net Sales)	N K	× 6   10   10   10   10   10   10   10	
	Net Profit After Tax	80975.34	70074.00	
	Net Sales (i.e. Revenue From Operations)	1617381.61	-78974.90 1369433.19	
		El Samuel Contragge Contragt C	1111	
9 20	(The reason for increase in net profit ratio is increase in net profit after tax)		C LINE (C)	V

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(j) Return on Capital employed
(Earning before interest and tax / Capital Employed)

Earning Before Interest and Taxes
134599.53
Capital Employed
(i.e. Tangible Net Worth + Total Debt + Deferred Tax Liability)

(The reason for increase in return on capital employed is increase in earning before interest and tax)

(Value of investment increased / Value of Investment at start of the year)

Value of Investment at Time 0

Not Applicable Not . Applicable Not Applicable

Value of Investment at Time 0 Value of Investment at Time 1 Cash Inflow / (Outflow) Value of Investment Increased

Return on investment

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

## 27 <u>Utilisation of Borrowed funds and share premium:</u>

- (a) Company has not advanced or loaned or invested funds to any person with the any understanding of further investment or lend or any guarantee, security or the like to.
- (b) Company has not received any funds from any person with any understanding of further investment or lend or any guarantee, security or the like to.

For and on behalf of HSHS Nutraceuticals Limited

lisem. S. 1948en H.H. Vuseu,

Director (Hiren Desai) Director (Hetal Desai) DIN: 08622843

DIN: 08622752 Place: Surat Date: 29/09/2024 As per our report of even date

For Jinendra Mehta & Associates TA Chartered Accountants

ICAI FRN : 0132870W

Partner

Memb. No. : 402164

UDIN: 24402164BKAEGF47

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## HSHS NUTRACEUTICALS LIMITED

Office Address: 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja, Ring Road, Surat-395002

CIN: U51909GJ2019PLC111035

To,
Jinendra Mehta
(Partner)
JINENDRA MEHTA AND ASSOCIATES
Chartered Accountants
101/C-D, Zenon, Opp. Unique Hospital,
Bamroli Road, Surat-395002 Gujarat

Sub: Certificate of Confirmation for the purpose of audit under section 44AB of the Income-Tax Act, 1961 for the financial year F.Y. 2023-24 (Assessment Year 2024-25)

Dear Sir,

Please refer to aforesaid, I hereby certify the followings: -

- 1. Cash Balance: that there was a cash balance of Rs. 8,14,479/- at the closing of the year, which was physically verified and found correct by us.
- 2. Bank Balance: The firm is having following bank balance with respective bank:

Name & Branch of Bank	Closing Balance	Current A/c, O/D, C/C A/c
HDFC Bank - 5673	93,631	Current Account
HDFC Bank - 1969	5,864	Current Account
Bank Of Baroda 1913	1,578	Current Account
Bank Of Baroda	98,78,513	Cash Credit

The above accounts have been duly reconciled and the Bank Reconciliation statement has been prepared, where required.

- 3. Stock: that there was closing stock of Rs. 94,54,618/- of goods which was physically verified by us and valued at cost price (FIFO) or net realizable value as per preceding year.
- 4. Debtors: that there were sundry debtors against goods amounting to Rs. 2,61,57,023/- at the closing of the year, which were good and realisable;
- 5. Fixed Assets: that fixed assets of the concern are in the name of concern. All the fixed assets have been physically verified at the closing of the year, and are in running/usable condition.
- 6. Expenditure & Income: that all expenditure and income have been accounted for upto the year-end on mercantile (accrual) method of accounting.
- 7. Loans or Deposits on Hundi: there are no loans or deposit taken on Hundi during the year.

8. Payment to Relatives: There was no payment to relative u/s 40A(2) of the Income.

Tax Act, 1961.

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- Contingent Liabilities: that there are no contingent liabilities against the concern at 9. the closing of the year.
- Quantitative Details: no quantitative details are maintained. However the closing value has been taken as per physical verification conducted at year-end.
- The financial statements are free of material misstatements, including omissions.
- 12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
- No personal expenses have been charged to revenue accounts.
- 15. No fraud has been committed during the year.
- We do not maintain complete records necessary to verify disallowances under section 43B(h) of the Income tax Act, 1961

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I confirm the above information.

Yours faithfully,

for HSHS NUTRACEUTICALS LIMITED

Director

(Hiren Desai) DIN: 08622752

(Hetal Desai)

H. H. Desey

DIN: 08622843

Dated: 29/09/2024 Place: Surat

## HSHS NUTRACEUTICALS LIMITED

Office Address: 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja,

Ring Road, Surat-395002 CIN: U51909GJ2019PLC111035

To,
Jinendra Mehta
(Partner)
JINENDRA MEHTA AND ASSOCIATES
Chartered Accountants
101/C-D, Zenon, Opp. Unique Hospital,
Bamroli Road, Surat-395002 Gujarat

Dear Sir,

Sub: Appointment of INCOME TAX Auditors under section 44 \_\_AB\_\_ of the INCOME TAX ACT for the Financial year ending on 31st March 2024

We are pleased to inform you that your firm has been appointed as INCOME TAX Auditors of our Company, carrying the business under the name and style as M/s. HSHS NUTRACEUTICALS LIMITED having principle place of business at 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja, Surat-395002 India for conducting the audit under INCOME TAX ACT. 1961 For the Financial year ending on 31st March 2024

Kindly confirm your acceptance for the above appointment.

for HSHS NUTRACEUTICALS LIMITED

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Director (Hiren Desai) DIN: 08622752 H. H. Wesci

Director (Hetal Desai) DIN: 08622843

Dated: 27/09/2024 Place: Surat

#### HSHS NUTRACEUTICALS LIMITED

Office Address: 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja, Ring Road, Surat-395002

CIN: U51909GJ2019PLC111035

## LETTER OF REPRESENTATION

To, **Jinendra Mehta** (Partner)

JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants 101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat

Sub: Representation for the purpose of audit for the financial year 2023-24 (Assessment year 2024-25)

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of HSHS Nutraceuticals Limited for the year ended on 31/03/2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of HSHS Nutraceuticals Limited, as on 31/03/2024 and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the Companies Act, 2013 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations;

 Ours' is a private limited company incorporated under the Companies Act, 1956/2013 bearing Regn. No U51909GJ2019PLC111035 dated No 26/11/2019. A copy of the memorandum & Articles of association is already with you.

Following persons are the members of the Board of Directors of the Company as on date:-

SN	Name of Director	Designation	Date of appointment
1	Hiren Indravadan Desai	Director	26/11/2019
2	Hetal Hirenbhai Desai	Director	26/11/2019
3	Zeenat Zahid Hasan Khan	Director	26/11/2019

- The Company has obtained all registrations/ license required to run the business.
- 3. So far the Company has filed I.T. Return for the period of FY 2022-23. PAN of the Company is AAFCH1207C. There are no demands/ appeals pending.
- 4. All the Statutory Compliance like VAT, Service Tax, GST, PF, ESIC etc, has been paid timely and there is no default there.
- 5. We have maintained following books of account:-
  - (a) Sales Register (b) Purchase Register (c) Cash book (d) Bank Book (e) Ledger (f) Journal.

All the books have been kept on computer and printouts are taken on monthly/yearly basis as per needs. All the aforesaid books have been kept and maintained at Office Address: 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja, Ring Road, Surat-395002.

6. We enclose herewith copy of final accounts for the year-ended 31/03/2024 duly approved by the Board of Directors of the Company, for your perusal and doing the needful.

7. Accounting Policies

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements are consistent with those adopted to the financial statements for the previous year. The financial statements are prepared on accrual basis except presounts claims and rebates, which cannot be determined with certainty in the respective accounting year.

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## 8. Assets

The company has satisfactory title to all assets.

## Fixed Assets

The net book values at which fixed assets are stated in the balance sheet are arrived at;

- (a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.
- (c) After providing adequate depreciation on fixed assets during the period.

## 10. Capital Commitments

At the balance sheet date, there were no outstanding commitments for capital expenditure.

### 11. Investments

(a) The company does not have any investments.

## 12. Inventories

- (a) Inventories at the year-end consisted of the following:
- (b) All quantities were determined by actual physical count or weight that was taken under our supervision and in accordance with written instructions, on 31/03/2024.

Particulars	Amount
Raw Materials & consumables	
Work-in-Progress	
Finished Goods	94,54,618
Shares in Stock	-
Total	94,54,618

- (c) All goods included in the inventory are the property of the entity, and none of the goods are held as consignee for others or as bailee.
- (d) All inventories owned by the entity, wherever located, have been recorded.
- (e) Inventories do not include goods sold to customers for which delivery is yet to be made.
- (f) Inventories have been valued at cost or net-realizable value, whichever is less.
- (g) In our opinion, there is no excess, slow moving damaged or obsolete inventories, hence no provision is required to be made.
- (h) No item of inventories has a net realizable value in the ordinary course of business, which is less than the amount at which it is included in inventories.

## 13. Debtors, Loans and Advances

The following items appearing in the books as at 31/03/2024 are considered good and fully recoverable.

Particulars	Amount
Sundry Debtors	, n
Considered good	2,61,57,023
Considered Doubtful	=,0.,0.,020
Less : Provision	•
Net Sundry Debtors	2,61,57,023
Loans and Advances	
Considered good	95,39,470
Considered Doubtful	30,00,110
Less: Provision	
Net Loans & Advances	95,39,470

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### 14. Liabilities

- (a) We have recorded all known liabilities in the financial statements except retirement benefits, discounts claims and rebates.
- (b) We have disclosed in note to the financial statements all guarantees that, if any we have given to third parties.
- (c) There are no Contingent Liabilities as on 31/03/2024.

## 15. Provisions for Claims and Losses

- (a) There are no known losses and claims of material amounts for which provision is required to be made.
- (b) There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.

## 16. Profit and Loss Account

Except as disclosed in the financial statements, the results for the year were not materially affected by;

- (a) transactions of a nature not usually undertaken by the company.
- (b) circumstances of an exceptional or non-recurring nature.
- (c) Charges or credits relating to prior years except as stated in the accounts.
- (d) Changes in accounting policies

## 17. General

- (a) The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements;
  - (i) Loss arising from sale and purchase commitments.
  - (ii) Agreements and options to buy back assets previously sold.
  - (iii) Assets pledged as collateral.
- (b) There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
- (c) The financial statements are free of material misstatements, including omissions.
- (d) The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regularity authorities that could have a material effect on the financial statements in the event of non-compliance.
- (e) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- (f) The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
- (g) The Cash balance as on 31/03/2024 has been physically verified by the management at Rs. 8,14,479/-.
- (h) The details of disputed dues in case of GST/Sales tax/ Income tax/ Customer tax/ Excise duty/ cess which have not been deposited on account of dispute is as under:

Name of Statue	Nature of the Dues	Amount (Rs.)	F. Y. to which the amount relates	Forum where dispute is pending
Income Tax	Nil	Nil	Nil	Nil
GST	Nil	Nil	Nil	Nil

(i) The company has not defaulted in repayment of dues to financial institution or bank.

(j) The company has not given any guarantee for loans taken by others from bank or financial institutions

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- (k) We confirm that no short-term funds have been employed for long-term purposes.
- (I) We confirm that during the year company has not issued any shares.
- (m) We confirm that during the year company has not issued any debentures to any person.
- (n) We confirm that during the year company has not raised funds from public issue of shares.
- (o) We confirm that company is regular in payment of dues to banks against loans taken as per the terms of agreement. Further company has not issued any debentures.
- (p) None of the employees of the Company were in receipt of remuneration in excess of the limits specified under various provisions of the Companies Act, 2013.
- (q) We confirm that Company has duly complied all the provisions of Section 40(A)3 of the I.T. Act, 1961, read with Rule 6DD and has not made any payment of expenditure in excess of Rs.10000/- in Cash.
- (r) We confirm that Company has duly complied all the provisions of Section 269SS and 269T of the I.T. Act, 1961 and has not taken/accepted and or repaid any loans or deposits in excess of limits prescribed under these sections otherwise them through account payee cheques and or draft as the case may be.
- (s) No personal expenses have been charged to revenue accounts.
- (t) No fraud has been committed during the year.
- (u) We do not maintain complete records necessary to verify disallowances under section 43B(h) of the Income tax Act, 1961.

By order of the Board

for HSHS Nutraceuticals Limited

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Director (Hiren Desai) DIN: 08622752 Director (Hetal Desai) DIN: 08622843

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Dated: 29/09/2024 Place: Surat



#### JINENDRA MEHTA AND ASSOCIATES

Chartered Accountants 101/C-D, Zenon, Opp. Unique Hospital, Bamroli Road, Surat-395002 Gujarat Phone: 9879561389, E-Mail: cajinumehta@gmail.com

## **Engagement Letter**

To, the Board of Directors of HSHS NUTRACEUTICALS LIMITED 5<sup>TH</sup> Floor, Office No. 5003, World Trade Center, Near Udhana Darwaja, Surat-395002

Dear Sir,

We refer to the letter dated 27.09.2024 informing us about our appointment as the auditors of the Company. You have requested that we audit the financial statements of the Company as defined in Section 2(40) of the Companies Act, 2013 ('2013 Act'), for the financial year beginning April 1, 2023 and ending March 31, 2024. The financial statements of the Company include, wherever applicable, consolidated financial statements of the Company and of all its subsidiaries, associate companies and joint ventures. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion whether the aforesaid financial statements give the information required by the 2013 Act in the manner so required, and give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024. and its profit/loss and its cash flows for the year ended on that date which, *inter alia*, includes reporting in conjunction whether the Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls, where applicable. In forming our opinion on the financial statements, we will rely on the work of branch auditors, if any, appointed by the Company and our report would expressly state the fact of such reliance.

We will conduct our audit in accordance with the Standards on Auditing (SAs), issued by the Institute of Chartered Accountants of India (ICAI) and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the 2013 Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, including the possibility of collusion or improper management override of controls, there is an unavoidable risk that material misstatements due to fraud of error may occur and not be detected, even though the audit is properly planned and deformed it accordance with the SAs. Also, projections of any evaluation of the internal financial controls over financial

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reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Our audit will be conducted on the basis that the Management and those charged with governance (Audit Committee / Board) acknowledge and understand that they have the responsibility for:

- (a) The preparation of financial statements that give a true and fair view in accordance with the applicable Financial Reporting Standards and other generally accepted accounting principles in India. This includes:
  - Compliance with the applicable provisions of the 2013 Act;
  - Proper maintenance of accounts and other matters connected therewith;
  - The responsibility for the preparation of the financial statements on a going concern basis;
  - The preparation of the annual accounts in accordance with, the applicable accounting standards and providing proper explanation relating to any material departures from those accounting standards;
  - Selection of accounting policies and applying them consistently and making 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;
  - Taking proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the 2013 Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
  - Laying down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively throughout the year; and
  - Devising proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively throughout the year.
- (b) Identifying and informing us of financial transactions or matters that may have any adverse effect on the functioning of the Company.
- (c) Identifying and informing us of :
  - All the pending litigations and confirming that the impact of the pending litigations on the Company's financial position has been disclosed in its financial statements;
  - All material foreseeable losses, if any, on long term contracts including derivative contracts and the accrual for such losses as required under any law or accounting standards; and
  - Any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- (d) Informing us of facts that may affect the financial statements, of which Management may become aware during the period from the date of our report to the date the financial statements are issued.
- (e) Identifying and informing us as to whether any director is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the 2013 Act. This should be supported by written representations received from the directors as on March 31,2024 and taken on record by the Board of Directors.
- (f) Providing us, inter alia, with:
  - (i) Access, at all times, to all information, including the books, accounts, vouchers and other records and documentation of the Company, whether kept at the Head Office or elsewhere, of which the Management is aware that are relevant to the preparation of the financial

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- statements such as records, documentation and other matters. This will include books of account maintained in electronic mode;
- (ii) Access, at all times, to the records of all the subsidiaries (including associate companies and joint ventures as per Explanation to Section 129(3) of the 2013 Act), if any, of the Company in so far as it relates to the consolidation of its financial statements, as envisaged in the 2013 Act;
- (iii) Access to reports, if any, relating to internal reporting on frauds (e.g., vigil mechanism reports etc.), including those submitted by cost accountant or company secretary in practice to the extent it relates to their reporting on frauds in accordance with the requirements of Section 143(12) of the 2013 Act;
- (iv) Additional information that we may request from the Management for the purposes of our audit;
- (v) Unrestricted access to persons within the Company from whom we deem it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as the auditors of the Company; and
- (vi) All the required support to discharge our duties as the statutory auditors as stipulated under the Companies Act, 2013/ ICAI standards on auditing and applicable guidance.
- (g) Acknowledging and understanding that the Management has the responsibility for laying down internal financial controls to be followed by the Company and for ensuring that such internal financial controls are adequate and are operating effectively throughout the year including:
  - (i) Establishing and maintaining adequate and effective internal financial controls based on the control criteria "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India" for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information.
  - To make available to us their evaluation and assessment of the adequacy and effectiveness of the company's internal financial controls, based on the control criteria as mentioned above.
  - To inform us of any communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.
  - (ii) Providing management's conclusion over the company's internal financial controls based on the control criteria set above as of the balance sheet date;
  - (iii) Providing the component auditors' report under section 143(3)(i) in the case of components that are companies covered under the Companies Act, 2013 that form part of the consolidated financial statements of the parent company

SAs part of our audit process, we will request from the Management written confirmation concerning representations made to us in connection with our audit.

Our report prepared in accordance with relevant provisions of the 2013 Act would be addressed to the shareholders of the Company for adoption of the accounts at the Annual General Meeting. In respect of other services, our report would be addressed to the Board of Directors. The form and content of our

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report may need to be amended in the light of our audit findings or in accordance with the regulatory requirement.

In accordance with the requirements of Section 143(12) of the 2013 Act, if in the course of performance of our duties as auditor, we have reason to believe that an offence involving fraud is being or has been committed against the Company by officers or employees of the Company, we will be required to report to the Central Government, in accordance with the rules prescribed in this regard which, *inter alia*, requires us to forward our report to the Board or Audit Committee, as the case may be, seeking their reply or observations, to enable us to forward the same to the Central Government.

As stated above, given that we are required as per Section 143(12) of the Act to report on frauds, such reporting will be made in good faith and, therefore, cannot be considered as breach of maintenance of client confidentiality requirement or be subject to any suit, prosecution or other legal proceeding since it is done in pursuance of the 2013 Act or any rules or orders made thereunder.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' / 'quality review' under the Chartered Accountants Act, 1949. The reviewer(s) may inspect, examine or take abstract of our working papers during the course of the peer review/quality review.

We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during the course of our audit.

In terms of Standard on Auditing 720 – "The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements" issued by the ICAI and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the 2013 Act, we request you to provide to us a Draft of the Annual Report containing the audited financial statements so as to enable us to read the same and communicate material inconsistencies, if any, with the audited financial statements, before issuing the auditor's report on the financial statements.

## Fees and Billings

The fees for our services, as described in paragraph 1 of this letter, will be an amount which would be decided with the management plus out of pocket expenses and Good and Services Tax, as applicable. In subsequent years, we will provide you with a similar estimate of our fees and expenses prior to the commencement of our audit work. Our bills are payable promptly on presentation.

Our fees are based on the level of staff and the time required to complete each assignment. These would be reviewed every year, after considering the impact of increase / decrease in staff costs based on changes in payment scales, inflation and changes in assignment scope in your business.

Except to the extent finally determined to have resulted from JINENDRA MEHTA AND ASSOCIATES's gross negligence or willful misconduct, JINENDRA MEHTA AND ASSOCIATES's maximum liability to the Company, for any reason, relating to the services under this letter shall be limited to the fees paid to JINENDRA MEHTA AND ASSOCIATES for the services or work product giving rise to liability. The Company will indemnify and hold harmless JINENDRA MEHTA AND ASSOCIATES. and its personnel from any claims, liabilities, costs and expenses relating to our services under this letter.

In the event we are requested or authorised by the Company or are required by government regulation, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Company, the Company will reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

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Should conditions not presently anticipated preclude us from completing our audit or issuing a report as contemplated, we will advise you promptly and take such action as we deem appropriate under the circumstances.

If any portion of this letter is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this letter shall remain in effect.

We look forward to full cooperation from your staff during our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Yours faithfully,

For JINENDRA MEHTA & ASSOCIATES

**Chartered Accountants** 

ICAI FRN: 0132870W

JINENDRA SHANTILAL MEHTA

Partner

Date: 27/09/2024

Acceptance:

By order of the Board

for Hshs Nutraceuticals Limited

Director

Director (Hiren Desai) DIN: 08622752 Director (Hetal Desai)

DIN: 08622843

Dated: 27/09/2024 Place: Surat