



RAJ GUPTA & CO.

Chartered Accountants

Head Off : 3049/1 SECTOR 38-D

Chandigarh, 160036

Phone (0161) 2430089, 9815643637

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Admin off : 549/10, Sutlej Tower

Near Fountain Chowk,

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Delhi Office : 487/36, National Market,

2nd Floor, Peera Garhi,

New Delhi-110087

Independent Auditor's Report-

To

The Members,

GOODHEALTH INDUSTRIES PRIVATE LIMITED

Report on audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **GOODHEALTH INDUSTRIES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss and statement of Cash Flow for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2021, and its Profit and Loss, Cash Flow Statement for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibility under those Standards is further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics and relevant provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Management and those charged with governance's Responsibility for the financial statements

The Management and Board of directors of the company are responsible for the matters stated in Section 134(5) of The Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the 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 Companies (Indian Accounting Standards) Rules, 2015.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing 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.





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As part of an audit in accordance with Standards on Auditing, 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) (1) of the Act, we are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all





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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.

Other Matter:

We draw attention to the following:

1. Debtors and Creditors are subject to management confirmations.
2. All other recoverable and payables are also subject to confirmation.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" statement on the matters Specified in paragraphs 3 and 4 of the Order.

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 purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.





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- d) The aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
- e) On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- f) There is no any other observations or comments of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company;
- g) There is no any other qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith;
- h) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

Place: Delhi

Dated: 03/09/2021

UDIN: 21529774AAAAEB1544

For Raj Gupta & Co.
Chartered Accountants

ERN: 000203N

FRN: 000203N

Sandeep Gupta
Partner

Membership Number: 529774



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“ANNEXURE A” TO THE INDEPENDENT AUDITORS’ REPORT

Referred to in Paragraph 1 under the heading “Report on Other Legal and Regulatory Requirements.”

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

i. In respect of fixed assets:

- a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b) According to the information and explanation given to us, the company has a regular program of physical verification of its fixed assets by which all fixed assets are verified.
- c) According to information and explanation given to us, there are no title deeds of immovable properties that are held in the name of the company.

ii. In respect of Inventories:

- a) According to information and explanations given to us, the inventories have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable.
- b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
- c) The company has maintained proper records of inventory. As explained to us, the discrepancies noticed on physical verification were not material and the discrepancies noticed have been properly dealt with in the books of accounts. However, we have not physically verified the same.

- iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.





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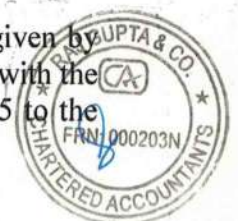
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- iv. In our opinion, and according to the information and explanations given to us, the Company has not given any guarantee for loan taken by others from a bank or financial institution during the year.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposit from the public covered under Section 73 to 76 of the Companies Act, 2013. Therefore, the provisions of clause (v) of paragraph 3 of the order are not applicable to it.
- vi. As per the explanation and information provided by the management, the company is not liable to maintain the records pursuant to the rules prescribed by the central government for maintenance of cost records under sub-section (l) of section 148 of the act whether applicable or not.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities in India.
- (b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty etc which have not been deposited on account of any disputes.
- viii. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to a banks and financial institution and has not issued debentures during the year. The Company has not taken any loans or borrowings from Government.
- ix. The Company did not raise any money by way of initial public offer or further public offer (Including debt instruments) but raised a term loans from related party during the year.
- x. During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India, we have neither come across any instance of fraud on or by the company noticed or reported during the course of our audit nor have been informed of any such instance by the management.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provision of Section 197 read with schedule 5 to the Companies Act, 2013.





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- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Place: New Delhi

Dated: 03/09/2021

UDIN: 21529774AAAAEB1544

For Raj Gupta & Co.
Chartered Accountants

FRN: 000203N


Sandeep Gupta
Partner

Membership Number: 529774



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“Annexure B” to the Independent Auditor's Report
(Referred to in Paragraph 2(f) under 'Report on Other Legal and Regulatory Requirement section of our report of even date)

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

We have audited the internal financial controls over financial reporting of **Good health Industries Pvt. Ltd.**("the Company") as of 31st March, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design,

implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and a completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a





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material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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





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Opinion

In our opinion, to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India .

Place: New Delhi

Dated: 03/09/2021

For Raj Gupta & Co.
Chartered Accountants

FRN: 000203N


FRN: 000203N
Sandeep Gupta
Partner

Membership Number: 529774

UDIN: 21529774AAAAEB1544

Balance Sheet as at 31 March, 2021

(All amount in INR, unless otherwise stated)

Particulars		Note No.	As at 31 March 2021	As at 31 March, 2020
A	Equity and liabilities			
1	Shareholders' funds			
a)	Equity share capital	2	1,24,44,900	10,00,000
b)	Reserves and surplus	3	12,39,41,633	1,02,31,954
c)	Share Application money received		-	-
			13,63,86,533	1,12,31,954
2	Non-current liabilities			
a)	Deferred Tax Liabilities (Net)	4	16,91,413	14,88,796
b)	Long term borrowing	5	76,01,326	3,07,43,099
			92,92,739	3,22,31,895
3	Current liabilities			
a)	Trade payables	6	1,14,77,37,780	28,06,65,818
b)	Other current liabilities	7	11,45,06,527	2,41,37,957
c)	Current tax liabilities (net)	8	11,77,199	18,71,251
			1,26,34,21,506	30,66,75,026
	Total A		1,40,91,00,778	35,01,38,875
B	Assets			
1	Non-current assets			
(a)	Fixed assets			
i)	Tangible Assets	9 a	4,08,91,440	2,67,82,927
ii)	Intangible assets	9 b	76,080	55,595
			4,09,67,520	2,68,38,522
2	Current assets			
a)	Inventories	10	98,51,63,351	5,65,32,850
b)	Trade receivables	11	21,88,72,947	22,38,98,094
c)	Cash and cash equivalents	12	90,70,794	1,42,02,855
d)	Loans & Advances	13	13,65,93,201	2,36,63,748
e)	Other current assets	14	1,84,32,965	50,02,806
			1,36,81,33,258	32,33,00,353
	Total B		1,40,91,00,778	35,01,38,875

Significant Accounting Policies & Notes on Accounts

1 to 23

Note: The notes No.1 to 23 referred to above are an integral part of the Balance Sheet and statement of Profit & Loss.

For Raj Gupta & Co.

Chartered Accountants
Firm Registration No. : 000203N

FRN: 000203N

Sandeep Gupta
Partner
Membership No:529774

For Goodhealth Industries Pvt. Ltd.

(CIN No.: U15549DL2018PTC342711)

Sukhveer Singh Yadav
Director
DIN : 09179216Purushottam Kumar
Director
DIN: 09236893

Place : Delhi

Date: 03 Sep 2021

UDIN : 21529774AAAEB1544



Goodhealth Industries Pvt Ltd

Regd. Office : 602, Block A, Naurang House, 21 Kasturba Gandhi Marg, Connaught Place, New Delhi-110001

Statement of Profit and Loss for the year ended 31 March 2021

(All amount in INR, unless otherwise stated)

Particulars			For the year ended 31 March, 2021	For the year ended 31 March, 2020
1	Revenue			
	a) Revenue from operations	15	7,78,75,49,041	4,60,13,46,336
	b) Other Income	16	34,32,976	45,000
	Total revenue	A	7,79,09,82,017	4,60,13,91,336
2	Expenses			
	a) Cost of material consumed	17	7,78,06,28,750	62,53,20,882
	b) Purchase of stock-in-trade	18	27,34,44,580	3,80,56,38,260
	c) Changes in inventories of finished goods, working in progress and stock-in-trade	19	(88,42,62,521)	(4,83,18,926)
	d) Employee benefits expense	20	8,80,31,630	4,22,04,514
	e) Finance Cost	21	12,82,303	75,277
	f) Depreciation and amortization expense	9	64,60,860	33,33,297
	g) Other expenses	22	51,21,32,818	16,12,82,661
	Total expenses	B	7,77,77,18,420	4,58,95,35,965
3	Profit before tax	C=A-B	1,32,63,597	1,18,55,371
4	Tax expense:			
	a) Current tax (C.Y.)		39,06,320	18,71,251
	b) Current tax (E.Y.)		-	(6,508)
	c) Deferred tax		2,02,617	14,15,672
	Total	D	41,08,937	32,80,415
5	Profit from operations	E=C-D	91,54,660	85,74,956
6	Earnings per Share (of INR 10/- each)			
	(a) Basic		17.15	85.75
	(b) Diluted		17.15	85.75

Significant Accounting Policies & Notes on Accounts

1 to 23

Note: The notes No.1 to 23 referred to above are an integral part of the Balance Sheet and statement of Profit & Loss.

For Raj Gupta & Co.

Chartered Accountants
Firm's Registration No. 000203N


Sandeep Gupta
Partner
Membership No: 529774

For Goodhealth Industries Pvt. Ltd.
(CIN No.: U15549DL2018PTC342711)


Sukhveer Singh Yadav
Director
DIN : 09179216


Purushottam Kumar
Director
DIN: 09236893

Place : Delhi

Date: 03 Sep 2021

UDIN: 21529774AAAAEB1544



Goodhealth Industries Pvt Ltd

Cash Flow Statement for the year ended 31 March, 2021
(All amount in INR, unless otherwise stated)

Particulars	As at 31 March 2021		As at 31 March, 2020	
A. Cash flow from operating activities				
Net Profit before extraordinary items and tax		1,32,63,597		1,18,55,371
<i>Adjustments for:</i>				
Finance Cost		12,82,303		75,277
Interest on FDR		(3,96,993)		-
Depreciation and amortisation		64,60,860		33,33,297
Operating profit before working capital changes		2,06,09,767		1,52,63,945
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets / Liabilities:</i>				
Decrease/(Increase) in Inventories	(92,86,30,501)		(4,93,60,968)	
Decrease/(Increase) in Trade receivables	50,25,147		(12,05,59,649)	
Decrease/(Increase) in Short-term loans and advances	(11,29,29,453)		(2,05,94,686)	
Decrease/(Increase) in other current Assets	(1,34,30,159)		(49,18,175)	
(Decrease)/Increase Trade payables	86,70,71,962		19,01,50,814	
(Decrease)/Increase Other current Liabilities	8,87,48,171		1,80,95,009	
		(9,41,44,834)		1,28,12,346
Cash Generated from Operations		(7,35,35,067)		2,80,76,291
Net income tax (paid) / refunds		(46,00,372)		(6,50,980)
Net cash flow from / (used in) operating activities (A)		(7,81,35,439)		2,74,25,311
B. Cash flow from investing activities				
Capital expenditure on fixed assets	(2,05,89,857)		(2,76,11,636)	
Sales of Fixed Assets	-		-	
Net cash flow from / (used in) investing activities (B)		(2,05,89,857)		(2,76,11,636)
C. Cash flow from financing activities				
Proceeds unsecured loan from related parties (Net)	(2,95,00,000)		75,00,000	
Proceeds Secured loan (Net)	79,78,626		15,08,197	
Finance cost paid	(12,82,303)		(75,277)	
Proceeds from Issue of Equity Shares	1,14,44,900		-	
Proceeds from Shares Premium	10,45,55,019		-	
Interest Received	3,96,993		-	
Dividends paid	-		(1,00,000)	
Tax on dividend	-		(20,556)	
Net cash flow from / (used in) financing activities (C)		9,35,93,235		88,12,364
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(51,32,061)		86,26,039
Cash and cash equivalents at the beginning of the year		1,42,02,855		55,76,816
Cash and cash equivalents at the end of the year		90,70,794		1,42,02,855
Reconciliation of Cash & cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 12)	90,70,794		1,42,02,855	
Net Cash and cash equivalents (as defined in AS 3 (CS))		90,70,794		1,42,02,855
Cash and cash equivalents at the end of the year * (Note No 12)		90,70,794		1,42,02,855
* Comprises:				
(a) Cash on hand	4,16,727		9,82,912	
(b) Balances with banks (In Current Accounts)	86,22,670		1,11,94,943	
(c) Cheques in hand	-		20,25,000	
(d) Lc margin held with Banks	31,397		-	
		90,70,794		1,42,02,855

Significant Accounting Policies & Notes on Accounts

1 to 23

Note: The notes No.1 to 23 referred to above are an integral part of the Balance Sheet and statement of Profit & Loss.

This is the Cash Flow Statement referred to in our report of even date.

For Raj Gupta & Co.

Chartered Accountants
Firm's Registration No: 000203N

FRN: 000203N
Sandeep Gupta
Partner
Membership No: 529774

Place : Delhi
Date: 03 Sep 2021

For Goodhealth Industries Pvt. Ltd.

(CIN No.: U15549DL2018PTC342711)

Sukhveer Singh Yadav
Director
DIN : 09179216

Purushottam Kumar
Director
DIN: 09236893



UDIN : 21529774AAAAEB1544

Goodhealth Industries Pvt.Ltd.

Reg office :602, Block A, Naurang House,21 Kasturba Gandhi Marg,Connaught Place, New Delhi-110001

Notes to the Financial Statements for the year ended 31 March 2021

Significant Accounting Policies & Notes on Accounts

1.1: Overview of Company profile

Goodhealth Industries Private Limited is engaged in the business of trading and manufacturing of agricultural, horticultural, dairy and farm products. like Sattu, Desi Ghee, Skimmed Milk Powder, Dairy Whitener etc. The company was incorporated on 6th December, 2018 and having its registered office at 602, Block A, Naurang House,21 Kasturba Gandhi Marg, Connaught Place, New Delhi-110001.

1.2: Significant Accounting Policies

The Company follows the mercantile system of accounting and recognizes items of income and expenditure on accrual basis. The financial statements have been prepared under the historical cost convention on a going concern basis consistent with generally accepted accounting principles in India and comply with the Accounting Standards issued by The Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. The significant accounting policies followed by the Company are as stated below:

A. Use of Estimates

The preparation of financial statements in conformity with general accepted accounting principles require 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 end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

B. Fixed Assets

Fixed assets are stated at cost of acquisition or construction net of impairment loss if any, less depreciation/ amortization. Costs include financing costs of borrowed funds attributable to acquisition or construction of fixed assets, upto the date the assets are put to use. Assessment of indication of impairment of an asset is made at the year end and impairment loss, if any, are recognized in accordance with the accounting standard issued in this regard by The Institute of Chartered Accountants of India.

C. Depreciation

Depreciation on Fixed Assets has been provided to the extent of depreciable amount on the Written Down Value Method. Pursuant to the requirement of the Companies Act 2013 (The Act), the company has revised the depreciation rates based on the useful life of the assets as prescribed in Schedule II of the companies Act,2013.

D. Investment

Non Current Investment are carried at acquisition cost. A provision is made for diminution, other than temporary ,on an individual investment basis.



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Goodhealth Industries Pvt.Ltd.

Reg office :602, Block A, Naurang House,21 Kasturba Gandhi Marg,Connaught Place, New Delhi-110001

Notes to the Financial Statements for the year ended 31 March 2021

Significant Accounting Policies & Notes on Accounts

E. Recognition of Income and Expenditure.

All income & expenditure are accounted for on accrual basis.

1.2: Significant Accounting Policies (continued)

F. Provision for Taxation

Tax Expense consists of current taxes and changes in deferred tax liabilities and assets.

(i) Current Tax

Provision for taxation is made in accordance with the provisions of the Income Tax Act, 1961.

(ii) Deferred Tax

Deferred Income Tax is recognized for the current year on timing differences between taxable income and accounting income for the year and reversal of timing difference of earlier years.(As per Accounting Standard -22).

Deferred Tax Assets in respect of carry forward of unabsorbed depreciation and tax losses are recognized to the extent there is virtual certainty of their realization against future taxable income. However, in the case of other items, recognition is done on the basis of reasonable certainty.

G. Retirement Benefits

i) Provision of Gratuity and other employee benefits has not been made as these are not ascertained.

ii) All eligible employees, are covered under ESI and P.F. Schemes.

H. Inventories

Valuation of stock is done as follows:

(i) Raw Materials, Stores & Spares and Packing Materials : At cost

(ii) WIP & Finished Goods : At cost or net realizable value, whichever is lower

I. Cash and Cash Equivalents

Cash and cash equivalents in the cash flow comprise of cash at bank and cash and short term deposits with Banks.

J. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes to accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.



Raj Gupta

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Goodhealth Industries Pvt.Ltd.
Notes to the Financial Statements for the year ended 31 March 2021
(All amount in INR, unless otherwise stated)

Note no 2
Share capital

Particulars	As at 31 March 2021		As at 31 March 2020	
	Number of shares	Value in INR	Number of shares	Value in INR
a) Authorised				
20,00,000 Equity Shares of INR 10/- each	20,00,000	2,00,00,000	1,00,000	10,00,000
	20,00,000	2,00,00,000	1,00,000	10,00,000
b) Issued ,Subscribed and fully paid up				
12,44,490 Equity Shares of INR 10/- each fully paid-up	12,44,490	1,24,44,900	1,00,000	10,00,000
Total	12,44,490	1,24,44,900	1,00,000	10,00,000

Refer Notes (i) to (v) below

(i) Reconciliation of the number of shares and outstanding amount of share capital at the beginning and end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	Buy Back	Closing Balance
Equity shares with voting rights					
Year ended 31 March, 2021					
- Number of shares	1,00,000	11,44,490	-	-	12,44,490
- Amount	10,00,000	1,14,44,900	-	-	1,24,44,900
Year ended 31 March, 2020					
- Number of shares	1,00,000	-	-	-	1,00,000
- Amount	10,00,000	-	-	-	10,00,000

(ii) Rights, preferences and restrictions attached to the equity shares :

- The Company has only one class referred to as equity shares having a par value of INR 10/-per share.
- The Company proposed dividend NIL (P.Y.NIL).
- In the event of liquidation of the Company , the holders of equity shares will be entitled to receive remaining assets of the company , after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) Details of shares held by each shareholder holding more than 5% of the aggregate shares in the Company:

Class of shares / Name of shareholder	As at 31 March, 2021		As at 31 March, 2020	
	Number of shares held	% holding of shares	Number of shares held	% holding of shares
Equity shares with voting rights				
Mr Ved Prakash Gupta	12,44,390	99.99	99,900	99.90

(iv) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years (since incorporation dated 06 December 2018) immediately preceding the Balance Sheet date:

- (a) The Company has not issued any shares without payment being received in cash.
- (b) The Company has not issued any Bonus Shares since incorporation dated 06 December 2018.
- (c) The Company has not undertaken any buyback of shares.
- (v) No shares have been reserved for any purpose like esop,share warrant and for conversion.



Raj Gupta

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Note - 3

Reserves and Surplus

Particulars	As at 31 March 2021	As at 31 March, 2020
(a) Share premium account		
Balance as at the beginning of the year	-	-
Add: Addition during the year	10,45,55,019	-
Closing balance	10,45,55,019	-
b) Surplus in Statement of Profit and Loss		
Balance as at the beginning of the year	1,02,31,954	17,77,554
Add: Profit/(Loss) for the year	91,54,660	85,74,956
Less: Dividends on equity share (INR 1 per share)	-	(1,00,000)
Less: Dividend distribution tax	-	(20,556)
Closing balance	1,93,86,614	1,02,31,954
Total (a+b)	12,39,41,633	1,02,31,954

Note - 4

Deferred Tax Liabilities

Particulars	As at 31 March 2021	As at 31 March, 2020
Deferred tax liability	16,91,413	14,88,796
	16,91,413	14,88,796

Note - 5

Long term borrowings

Particulars	As at 31 March 2021	As at 31 March, 2020
Secured loan:		
Vehicle loans from Banks	94,86,823	15,08,197
Less: Current maturities of loans	(18,85,497)	(2,65,098)
Unsecured Loan		
Loans and advances from related parties	-	2,95,00,000
	76,01,326	3,07,43,099

Note - 6

Trade payables

Particulars	As at 31 March 2021	As at 31 March, 2020
Micro, Small and Medium Enterprises	38,99,785	-
Others	1,14,38,37,995	28,06,65,818
	1,14,77,37,780	28,06,65,818

Note - 7

Particulars	As at 31 March 2021	As at 31 March, 2020
Other current liabilities		
(i) Statutory dues payable	50,44,963	31,17,149
(ii) Payable to Employee	1,05,10,856	43,06,189
(iii) Payables for capital goods	3,92,564	5,90,695
(iv) Expenses Payable	69,78,757	24,93,611
(v) Advances from customers	8,65,72,953	1,33,65,215
(vi) Current maturities of Loan	18,85,497	2,65,098
(vii) Trade / security deposits received	31,20,937	-
	11,45,06,527	2,41,37,957

Note - 8

Short-term provisions

Particulars	As at 31 March 2021	As at 31 March, 2020
Provision for Tax		
Opening Balance	18,71,251	6,57,488
Add: Current tax payable for the year	39,06,320	18,71,251
Add: Earlier year effect on income tax	-	(6,508)
Less: Taxes paid during the year (net of TDS/TCS)	(46,00,372)	(6,50,980)
	11,77,199	18,71,251



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Goodhealth Industries Pvt Ltd
Notes to the Financial Statements for the year ended 31 March 2021
(All amount in INR, unless otherwise stated)
Schedule of Fixed Assets as per provisions of section XIV of the Companies Act, 1956

Note - 9

DESCRIPTION	GROSS BLOCK			DEPRECIATION			WDV As On 31.03.2021	WDV As On 31.03.2020	
	Opening As at 01.04.20	Additions During the Year	Deduction / Adjustment during the year	Closing As at 31.03.2021	Opening As at 01.04.20	For the Year 31.03.2021			Adjustment on account of sales/transfer
Property, Plant and equipment									
A) Tangible Assets									
Plant & Machinery	2,62,47,747	81,85,187	-	3,44,32,934	24,23,019	33,44,096	-	57,67,115	2,38,24,728
Furniture & Fixture	13,03,860	1,44,670	-	14,48,530	3,19,596	2,59,033	-	5,78,629	9,84,264
Office Equipments	6,02,233	25,136	-	6,27,369	2,81,695	1,63,079	-	4,44,774	3,20,538
Vehicle	17,50,000	1,15,29,145	-	1,32,79,145	2,75,508	24,23,524	-	26,99,032	14,74,492
Computer & Networking Equipment	2,93,008	6,54,033	-	9,47,041	1,14,103	2,39,926	-	3,54,029	1,78,905
Tangible Assets	3,01,96,848	2,05,38,171	-	5,07,35,019	34,13,921	64,29,658	-	98,43,579	4,08,91,440
B) Intangible Assets									
Computer Software	61,865	51,686	-	1,13,551	6,270	31,202	-	37,471	76,080
Subtotal (B)	61,865	51,686	-	1,13,551	6,270	31,202	-	37,471	76,080
Figures for the Current Year	3,02,58,713	2,05,89,857	-	5,08,48,570	34,20,191	64,60,860	-	98,81,050	4,09,67,520
Figures for the Previous Year	26,47,078	2,76,11,636	-	3,02,58,713	86,895	33,33,297	-	34,20,191	2,68,38,522
									25,60,183



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Goodhealth Industries Pvt Ltd
Notes to the Financial Statements for the year ended 31 March 2021
(All amount in INR, unless otherwise stated)

Note - 10

Inventories

Particulars	As at 31 March 2021	As at 31 March, 2020
(At lower of cost and net realisable value)		
Raw & Packing materials	1,64,44,209	56,96,643
Work-in-progress	31,88,63,005	1,36,13,318
Finished goods (other than those acquired for trading)	61,62,35,723	2,87,83,889
Stock-in-trade (acquired for trading)	-	84,39,000
Packing Material	3,32,72,786	-
Spares & consumables Stores	3,47,628	-
	98,51,63,351	5,65,32,850

Note - 11

Trade receivables

Particulars	As at 31 March 2021	As at 31 March, 2020
Unsecured Considered Good - outstanding for a period exceeding six months from the date they were due for payment	1,30,42,165	-
Unsecured Considered Good - outstanding for a period of less than six months from the date they were due for payment	20,58,30,782	22,38,98,094
	21,88,72,947	22,38,98,094

Note - 12

Cash and Cash Equivalents

Particulars	As at 31 March 2021	As at 31 March, 2020
Cash in hand	4,16,727	9,82,912
Balances with banks In current accounts	86,22,670	1,11,94,943
Cheques in Hand	-	20,25,000
Lc margin held with Banks	31,397	-
	90,70,794	1,42,02,855

Note - 13

Loans & Advances

Particulars	As at 31 March 2021	As at 31 March, 2020
Short Term		
Security deposits	3,000	3,000
Capital advances	6,50,10,527	10,74,709
Advances recoverable in cash/kind	7,07,96,040	2,23,49,499
Loans and advances given to Employees	7,83,634	2,36,540
	13,65,93,201	2,36,63,748

Note - 14

Other current assets

Particulars	As at 31 March 2021	As at 31 March, 2020
Prepaid Expenses	78,181	2,14,805
Balances with government authorities	1,54,67,449	47,88,001
TDS/TCS recoverable	12,02,103	-
Insurance Claim receivables	16,85,232	-
	1,84,32,965	50,02,806



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(All amount in INR, unless otherwise stated)

Note - 15

Revenue from operations

	For the year ended 31 March 2021	For the year ended 31 March 2020
Sale of products	7,76,19,10,263	4,60,13,46,336
Sale of service	2,56,38,778	-
	7,78,75,49,041	4,60,13,46,336

Note - 16

Other Income

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Other Income-Deduction on A/c recoveries	9,36,000	-
Other Income- Insurance Claims	16,04,983	-
Income From Rent	4,95,000	45,000
Interest on FDR	3,96,993	-
	34,32,976	45,000

Note - 17

Cost of material consumed

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Opening stock	56,96,643	44,23,601
Add: Purchases	7,79,13,76,315	62,65,93,924
Less: Closing stock	(1,64,44,209)	(56,96,643)
Total cost of materials consumed	7,78,06,28,750	62,53,20,882

Note - 18

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Purchase of traded goods	27,34,44,580	3,80,56,38,260
	27,34,44,580	3,80,56,38,260

Note - 19

Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Inventories at the end of the year:		
Finished goods	61,62,35,723	2,87,83,889
Stock In Trade	-	84,39,000
Work-in-progress	31,88,63,005	1,36,13,318
	93,50,98,728	5,08,36,207
Inventories at the beginning of the year:		
Finished goods	2,87,83,889	8,89,123
Stock-in-trade	84,39,000	14,80,608
Work-in-progress	1,36,13,318	1,47,549
	5,08,36,207	25,17,281
(Increase)/Decrease in inventories	(88,42,62,521)	(4,83,18,926)



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Goodhealth Industries Pvt Ltd
Notes to the Financial Statements for the year ended 31 March 2021

(All amount in INR, unless otherwise stated)

Note - 20

Employee benefits expense

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Salaries and wages	8,11,22,937	3,73,38,216
Director Remuneration	34,29,151	35,81,928
Contributions to provident and other funds	15,65,400	4,67,790
Recruitment Expenses	2,25,181	2,18,176
Staff welfare expenses	16,88,961	5,98,404
	8,80,31,630	4,22,04,514

Note - 21

Finance Costs

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Interest on Car Loan	4,92,875	75,277
Other Interest costs	7,89,428	-
	12,82,303	75,277

Note - 22

Other expenses

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Advertisement & Sales Promotion	1,53,14,302	6,65,82,290
Bank Charges	9,978	4,505
Communication Expenses	6,17,328	4,57,626
Consumption of packing materials	12,09,14,774	13,53,576
Consumption of stores and spare parts	47,50,450	10,15,594
Donations	1,26,100	-
Insurance Expenses	5,93,938	54,596
Legal and professional	42,12,908	36,26,546
Miscellaneous expenses	76,35,468	11,69,344
Payments To Auditors	1,75,000	1,50,000
Power and fuel	2,13,27,576	12,43,229
Printing and stationery	1,95,767	1,21,206
Processing charges of Milk & Milk products	21,23,23,334	2,45,56,289
Rates and taxes	22,01,423	1,78,356
Rebate & Discount	4,19,28,992	1,84,06,779
Rent	63,74,172	38,28,500
Repairs and maintenance - Buildings	4,17,734	3,05,953
Repairs and maintenance - Machinery	56,37,232	11,67,892
Repairs and maintenance - General	27,63,578	4,82,118
Security Expenses	11,91,904	4,13,960
Transportation Charges	5,14,67,417	2,73,83,713
Travelling and conveyance	1,19,53,443	87,80,591
	51,21,32,818	16,12,82,661



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(All amount in INR, unless otherwise stated)

Note - 23

Additional information

Particulars	As at 31 March 2021	As at 31 March 2020
1) Summary of contingent liabilities and commitments		
A) Contingent liabilities	NIL	NIL
B) Commitments		
a) Estimated amount of contract remaining to be executed on capital account and not provided for	NIL	15,87,690

2 A) Related Party Transaction

As per Accounting standard 18 disclosures of transaction with related parties are given below:-

Relationships

- i) Key Managerial Personnel (KMP) :
- Tarun Kumar Bhutani- Director (resigned w.e.f 27.03.2021)
 - Rajesh Verma-Director (Resigned w.e.f 12.10.2020)
 - Rishi Pal (Joining w.e.f 12 October 2020 & resigned w.e.f 10.05.2021)
 - Alok Srivastava (Joining w.e.f 27.03.2021 & resigned w.e.f 13.07.2021)
 - Sukhveer Singh Yadav (Joining W.e.f 10.05.2021)
 - Purushottam Kumar (Joining W.e.f 13.07.2021)
- ii) Employees having significant influence in the enterprises :
- Ved Prakash Gupta- Senior Vice President

2 B) Disclosures in respect of material transactions with related parties during the year ended :

Related Party	Nature of Transactions	31 March 2021	31 March 2020
Ved Prakash Gupta	-Share allotment	1,14,44,900	-
	-Share premium	10,45,55,019	-
	-Salary Expense	23,42,280	23,42,280
	-Repayment of Loan received (Net)	2,20,00,000	-
Tarun Kumar Bhutani	-Director Remuneration	474839	4,80,000
	-Reimbursement of expenses	-	58,458
Rajesh Verma	-Director Remuneration	21,15,271	16,05,471
Alok Srivastva	-Director Remuneration	22,581	-
Rishi Pal	-Director Remuneration	8,16,460	-
	-Reimbursement of expenses	2,42,742	-

2 C) Balances with related parties

Related Party	Nature of Transactions	As at 31 March 2021	As at 31 March 2020
Ved Prakash Gupta	-Payable for loan received	-	2,20,00,000
	-Payable for Salary Expenses	1,55,190	4,48,745
Tarun Kumar Bhutani	-Payable for director remuneration	34,839	40,000
Rajesh Verma	-Payable for director remuneration	-	2,59,191
Alok Srivastva	-Payable for director remuneration	22,581	-
Rishi Pal	-Payable for director remuneration	1,12,630	-
	-Payable for reimbursement of expenses	43000	-



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3) **Segment reporting :**

The Company is engaged in the business of trading and manufacturing of agricultural, horticultural, dairy and farm products. However, during the year, The Company sell the dairy products only. Hence, no segment reporting is required.

- 4) Earning / Out go in Foreign exchange NIL
- 5) Value of Imports (CIF Value) NIL
- 6) Payment to Auditors
- i) As Auditor INR 1,75,000/-
- ii) For Other Matters NIL

7) Balances of Creditors, Debtors and Advances as on 31st March 2021 are subject to confirmation.

8) Computation of Earning per Share

Particulars	No. of Equity Shares	
	At the end of 31 March 21	At the end of 31 March 20
Share outstanding at the beginning of the year	1,00,000	-
Share issued	11,44,490	1,00,000
Shares outstanding at end of the year	12,44,490	1,00,000
Weighted average for calculating Basic EPS	5,33,723	1,00,000
Profit for Calculating EPS-Basic&diluted	91,54,660	85,74,956
Basic-EPS	17.15	85.75
Diluted-EPS	17.15	85.75

9) The figures for the previous periods have been regrouped/ rearranged wherever necessary.

For Raj Gupta & Co.
Chartered Accountants

Firm's Registration No.: 000203N


Sandeep Gupta
Partner

Membership No: 529774

For Goodhealth Industries Private Limited
(CIN No.: U15549DL2018PTC342711)


Sukhveer Singh Yadav
Director
DIN : 09179216


Purushottam Kumar
Director
DIN: 09236893

Place : Delhi

Date: 03 Sep 2021

