

**REVERSE AGE HEALTH SERVICES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b>  | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|--|---|
| Name of company  | REVERSE AGE HEALTH SERVICES PRIVATE LIMITED  |   |
| Corporate identity number  | U74900DL2011PTC213588  |   |
| Permanent account number of entity   | AAACZ4833F   |   |
| Address of registered office of company  | B - 1/E - 24, Mohan Co-operative Industrial Area, Mathura Road, New Delhi, DELHI, INDIA - 110044 |   |
| Type of industry   | Commercial and Industrial  |   |
| Registration date  | 09/02/2011   |   |
| Whether company is listed company  | No   |   |
| Date of board meeting when final accounts were approved  | 30/05/2022   |   |
| Date of start of reporting period  | 01/04/2021   | 01/04/2020                              |
| Date of end of reporting period  | 31/03/2022   | 31/03/2021                              |
| Nature of report standalone consolidated   | Standalone   |   |
| Content of report  | Financial Statements   |   |
| Description of presentation currency   | INR  |   |
| Level of rounding used in financial statements   | Lakhs  |   |
| Type of cash flow statement  | Indirect Method  |   |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | Yes  |   |
| Complete postal address of place of maintenance of computer servers (storing accounting data)          | B - 1 /E - 24, Mohan Co-operative Industrial Area, Mathura Road                                  |   |
| Name of city of place of maintenance of computer servers (storing accounting data)                     | New Delhi  |   |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data)   | Delhi  |   |
| Pin code of place of maintenance of computer servers (storing accounting data)                         | 110044   |   |
| Name of district of place of maintenance of computer servers (storing accounting data)                 | Badarpur   |   |
| ISO country code of place of maintenance of computer servers (storing accounting data)                 | IND  |   |
| Name of country of place of maintenance of computer servers (storing accounting data)                  | India  |   |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)       | 011-41679238   |   |

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Types of principal product or services [Axis]</b>                | <b>1</b>                                |
|---|---|
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
| Disclosure of general information about company [Abstract]          |   |
| Disclosure of principal product or services [Abstract]              |   |
| Disclosure of principal product or services [LineItems]             |   |
| Product or service category (ITC 4 digit) code                      | 9993                                    |
| Description of product or service category                          | HUMAN HEALTH AND SOCIAL CARE SERVICES   |
| Turnover of product or service category                             | 33.54                                   |
| Highest turnover contributing product or service (ITC 8 digit) code | 99931999                                |
| Description of product or service                                   | Healthcare Services                     |
| Turnover of highest contributing product or service                 | 33.54                                   |

**[700600] Disclosures - Directors report****Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Name of top 10 shareholder [Axis]                                  | Top 1 shareholder [Member] |                |  |                |
|--|----------------------------|----------------|--|----------------|
|  | Shareholding [Member]      |                | Shareholding at beginning of year [Member] |                |
| Change in shareholding [Axis]                                      | 01/04/2021 to 31/03/2022   | 31/03/2021     | 01/04/2021 to 31/03/2022                   | 31/03/2021     |
| Total number of shares held at end of period                       | [shares] 9,999             | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period                   | 99.99%                     | 99.99%         | 99.99%                                     | 99.99%         |
| Total number of shares held at end of period                       | [shares] 9,999             | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period                   | 99.99%                     | 99.99%         | 99.99%                                     | 99.99%         |
| Increase decrease in shareholding during year                      | [shares] 0                 |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year           | 0.00%                      |                | 0.00%                                      |                |
| Total number of shares held at end of period                       | [shares] 9,999             | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period                   | 99.99%                     | 99.99%         | 99.99%                                     | 99.99%         |
| Details of shareholding pattern of top 10 shareholders [Abstract]  |                            |                |  |                |
| Details of shareholding pattern of top 10 shareholders [LineItems] |                            |                |  |                |
| Name of shareholder  | Refer to child member      |                | Dr. Fresh Assets Limited.                  |                |
| Increase decrease in shareholding during year                      | [shares] 0                 |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year           | 0.00%                      |                | 0.00%                                      |                |
| Total number of shares held at end of period                       | [shares] 9,999             | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period                   | 99.99%                     | 99.99%         | 99.99%                                     | 99.99%         |
| Increase decrease in shareholding during year                      | [shares] 0                 |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year           | 0.00%                      |                | 0.00%                                      |                |
| Total number of shares held at end of period                       | [shares] 9,999             | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period                   | 99.99%                     | 99.99%         | 99.99%                                     | 99.99%         |

**Details of shareholding pattern of top 10 shareholders [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Name of top 10 shareholder [Axis]                                  | Top 2 shareholder [Member] |            |  |            |
|--|----------------------------|------------|--|------------|
|  | Shareholding [Member]      |            | Shareholding at beginning of year [Member] |            |
| Change in shareholding [Axis]                                      | 01/04/2021 to 31/03/2022   | 31/03/2021 | 01/04/2021 to 31/03/2022                   | 31/03/2021 |
| Total number of shares held at end of period                       | [shares] 1                 | [shares] 1 | [shares] 1                                 | [shares] 1 |
| Percentage of total shares held at end of period                   | 0.01%                      | 0.01%      | 0.01%                                      | 0.01%      |
| Total number of shares held at end of period                       | [shares] 1                 | [shares] 1 | [shares] 1                                 | [shares] 1 |
| Percentage of total shares held at end of period                   | 0.01%                      | 0.01%      | 0.01%                                      | 0.01%      |
| Increase decrease in shareholding during year                      | [shares] 0                 |            | [shares] 0                                 |            |
| Percentage increase decrease in shareholding during year           | 0.00%                      |            | 0.00%                                      |            |
| Total number of shares held at end of period                       | [shares] 1                 | [shares] 1 | [shares] 1                                 | [shares] 1 |
| Percentage of total shares held at end of period                   | 0.01%                      | 0.01%      | 0.01%                                      | 0.01%      |
| Details of shareholding pattern of top 10 shareholders [Abstract]  |                            |            |  |            |
| Details of shareholding pattern of top 10 shareholders [LineItems] |                            |            |  |            |
| Name of shareholder  | Refer to child member      |            | VIJAY PATHAK                               | PRAKASH    |
| Increase decrease in shareholding during year                      | [shares] 0                 |            | [shares] 0                                 |            |
| Percentage increase decrease in shareholding during year           | 0.00%                      |            | 0.00%                                      |            |
| Total number of shares held at end of period                       | [shares] 1                 | [shares] 1 | [shares] 1                                 | [shares] 1 |
| Percentage of total shares held at end of period                   | 0.01%                      | 0.01%      | 0.01%                                      | 0.01%      |
| Increase decrease in shareholding during year                      | [shares] 0                 |            | [shares] 0                                 |            |
| Percentage increase decrease in shareholding during year           | 0.00%                      |            | 0.00%                                      |            |
| Total number of shares held at end of period                       | [shares] 1                 | [shares] 1 | [shares] 1                                 | [shares] 1 |
| Percentage of total shares held at end of period                   | 0.01%                      | 0.01%      | 0.01%                                      | 0.01%      |

**Details of shareholding of promoters [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Promoters [Axis]   | 1                         |                | 2                        |            |
|--|---------------------------|----------------|--------------------------|------------|
|  | 01/04/2021 to 31/03/2022  | 31/03/2021     | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Total number of shares held at end of period                             | [shares] 9,999            | [shares] 9,999 | [shares] 1               | [shares] 1 |
| Percentage of total shares held at end of period                         | 99.99%                    | 99.99%         | 0.01%                    | 0.01%      |
| Percentage of change in shares held during year                          | 0.00%                     |                | 0.00%                    |            |
| Details of shareholding of promoters [Abstract]                          |                           |                |                          |            |
| Details of shareholding of promoters [LineItems]                         |                           |                |                          |            |
| Shareholder's name   | DR. FRESH ASSETS LIMITED. |                | VIJAY PATHAK             | PRAKASH    |
| Total number of shares held at end of period                             | [shares] 9,999            | [shares] 9,999 | [shares] 1               | [shares] 1 |
| Percentage of total shares held at end of period                         | 99.99%                    | 99.99%         | 0.01%                    | 0.01%      |
| Percentage of shares pledged/encumbered to total shares at end of period | 0.00%                     | 0.00%          | 0.00%                    | 0.00%      |
| Percentage of change in shares held during year                          | 0.00%                     |                | 0.00%                    |            |
| Total number of shares held at end of period                             | [shares] 9,999            | [shares] 9,999 | [shares] 1               | [shares] 1 |
| Percentage of total shares held at end of period                         | 99.99%                    | 99.99%         | 0.01%                    | 0.01%      |
| Total number of shares held at end of period                             | [shares] 9,999            | [shares] 9,999 | [shares] 1               | [shares] 1 |
| Percentage of total shares held at end of period                         | 99.99%                    | 99.99%         | 0.01%                    | 0.01%      |
| Total number of shares held at end of period                             | [shares] 9,999            | [shares] 9,999 | [shares] 1               | [shares] 1 |
| Percentage of total shares held at end of period                         | 99.99%                    | 99.99%         | 0.01%                    | 0.01%      |

## Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Promoters [Axis]   | 1                     |                |  |                |
|--|-----------------------|----------------|--|----------------|
| Change in shareholding [Axis]                            | Shareholding [Member] |                | Shareholding at beginning of year [Member] |                |
|  | 31/03/2022            | 31/03/2021     | 01/04/2021 to 31/03/2022                   | 31/03/2021     |
| Total number of shares held at end of period             | [shares] 9,999        | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period         | 99.99%                | 99.99%         | 99.99%                                     | 99.99%         |
| Total number of shares held at end of period             | [shares] 9,999        | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period         | 99.99%                | 99.99%         | 99.99%                                     | 99.99%         |
| Details of change in promoters' shareholding [Abstract]  |                       |                |  |                |
| Details of change in promoters' shareholding [LineItems] |                       |                |  |                |
| Name of promoter   |                       |                | DR. FRESH ASSETS LIMITED                   |                |
| Increase decrease in shareholding during year            |                       |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year |                       |                | 0.00%                                      |                |
| Total number of shares held at end of period             | [shares] 9,999        | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period         | 99.99%                | 99.99%         | 99.99%                                     | 99.99%         |
| Increase decrease in shareholding during year            |                       |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year |                       |                | 0.00%                                      |                |
| Total number of shares held at end of period             | [shares] 9,999        | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period         | 99.99%                | 99.99%         | 99.99%                                     | 99.99%         |
| Increase decrease in shareholding during year            |                       |                | [shares] 0                                 |                |
| Percentage increase decrease in shareholding during year |                       |                | 0.00%                                      |                |
| Total number of shares held at end of period             | [shares] 9,999        | [shares] 9,999 | [shares] 9,999                             | [shares] 9,999 |
| Percentage of total shares held at end of period         | 99.99%                | 99.99%         | 99.99%                                     | 99.99%         |

## Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Promoters [Axis]   | 1  |                | 2                     |            |
|--|--|----------------|-----------------------|------------|
| Change in shareholding [Axis]                            | Cumulative shareholding during year [Member] |                | Shareholding [Member] |            |
|  | 01/04/2021<br>to<br>31/03/2022               | 31/03/2021     | 31/03/2022            | 31/03/2021 |
| Total number of shares held at end of period             | [shares] 9,999                               | [shares] 9,999 | [shares] 1            | [shares] 1 |
| Percentage of total shares held at end of period         | 99.99%                                       | 99.99%         | 0.01%                 | 0.01%      |
| Total number of shares held at end of period             | [shares] 9,999                               | [shares] 9,999 | [shares] 1            | [shares] 1 |
| Percentage of total shares held at end of period         | 99.99%                                       | 99.99%         | 0.01%                 | 0.01%      |
| Details of change in promoters' shareholding [Abstract]  |  |                |                       |            |
| Details of change in promoters' shareholding [LineItems] |  |                |                       |            |
| Name of promoter   | DR. FRESH ASSETS LIMITED                     |                |                       |            |
| Increase decrease in shareholding during year            | [shares] 0                                   |                |                       |            |
| Percentage increase decrease in shareholding during year | 0.00%  |                |                       |            |
| Total number of shares held at end of period             | [shares] 9,999                               | [shares] 9,999 | [shares] 1            | [shares] 1 |
| Percentage of total shares held at end of period         | 99.99%                                       | 99.99%         | 0.01%                 | 0.01%      |
| Increase decrease in shareholding during year            | [shares] 0                                   |                |                       |            |
| Percentage increase decrease in shareholding during year | 0.00%  |                |                       |            |
| Total number of shares held at end of period             | [shares] 9,999                               | [shares] 9,999 | [shares] 1            | [shares] 1 |
| Percentage of total shares held at end of period         | 99.99%                                       | 99.99%         | 0.01%                 | 0.01%      |
| Increase decrease in shareholding during year            | [shares] 0                                   |                |                       |            |
| Percentage increase decrease in shareholding during year | 0.00%  |                |                       |            |
| Total number of shares held at end of period             | [shares] 9,999                               | [shares] 9,999 | [shares] 1            | [shares] 1 |
| Percentage of total shares held at end of period         | 99.99%                                       | 99.99%         | 0.01%                 | 0.01%      |

**Details of change in promoters' shareholding [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Promoters [Axis]   | 2  |            |  |            |
|--|--|------------|--|------------|
| Change in shareholding [Axis]                            | Shareholding at beginning of year [Member] |            | Cumulative shareholding during year [Member] |            |
|  | 01/04/2021 to 31/03/2022                   | 31/03/2021 | 01/04/2021 to 31/03/2022                     | 31/03/2021 |
| Total number of shares held at end of period             | [shares] 1                                 | [shares] 1 | [shares] 1                                   | [shares] 1 |
| Percentage of total shares held at end of period         | 0.01%                                      | 0.01%      | 0.01%  | 0.01%      |
| Total number of shares held at end of period             | [shares] 1                                 | [shares] 1 | [shares] 1                                   | [shares] 1 |
| Percentage of total shares held at end of period         | 0.01%                                      | 0.01%      | 0.01%  | 0.01%      |
| Details of change in promoters' shareholding [Abstract]  |  |            |  |            |
| Details of change in promoters' shareholding [LineItems] |  |            |  |            |
| Name of promoter   | VIJAY PRAKASH PATHAK                       |            | VIJAY PRAKASH PATHAK                         |            |
| Increase decrease in shareholding during year            | [shares] 0                                 |            | [shares] 0                                   |            |
| Percentage increase decrease in shareholding during year | 0.00%                                      |            | 0.00%  |            |
| Total number of shares held at end of period             | [shares] 1                                 | [shares] 1 | [shares] 1                                   | [shares] 1 |
| Percentage of total shares held at end of period         | 0.01%                                      | 0.01%      | 0.01%  | 0.01%      |
| Increase decrease in shareholding during year            | [shares] 0                                 |            | [shares] 0                                   |            |
| Percentage increase decrease in shareholding during year | 0.00%                                      |            | 0.00%  |            |
| Total number of shares held at end of period             | [shares] 1                                 | [shares] 1 | [shares] 1                                   | [shares] 1 |
| Percentage of total shares held at end of period         | 0.01%                                      | 0.01%      | 0.01%  | 0.01%      |
| Increase decrease in shareholding during year            | [shares] 0                                 |            | [shares] 0                                   |            |
| Percentage increase decrease in shareholding during year | 0.00%                                      |            | 0.00%  |            |
| Total number of shares held at end of period             | [shares] 1                                 | [shares] 1 | [shares] 1                                   | [shares] 1 |
| Percentage of total shares held at end of period         | 0.01%                                      | 0.01%      | 0.01%  | 0.01%      |

**Details of indebtedness of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Indebtedness [Axis]                                   | Unsecured loans [Member] |            |
|---|--------------------------|------------|
|   | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Details of indebtedness of company [Abstract]         |                          |            |
| Details of indebtedness of company [LineItems]        |                          |            |
| Changes in indebtedness [Abstract]                    |                          |            |
| Addition in indebtedness                              | 65.88                    |            |
| Reduction in indebtedness                             | 0                        |            |
| Total changes in indebtedness                         | 65.88                    |            |
| Principal amount at end of financial year             | 150.09                   | 91.09      |
| Interest due but not paid at end of financial year    | 21.65                    | 14.77      |
| Interest accrued but not due at end of financial year | 0                        | 0          |
| Total indebtedness at end of financial year           | 171.74                   | 105.86     |

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Directors signing board report [Axis]                 | 1                        | 2                        |
|---|--------------------------|--------------------------|
|   | 01/04/2021 to 31/03/2022 | 01/04/2021 to 31/03/2022 |
| Details of signatories of board report [Abstract]     |                          |                          |
| Details of directors signing board report [LineItems] |                          |                          |
| Name of director signing board report [Abstract]      |                          |                          |
| First name of director                                | SUMEET                   | RITESH                   |
| Middle name of director                               |                          | KUMAR                    |
| Last name of director                                 | NANDA                    | MITTAL                   |
| Designation of director                               | DIRECTOR                 | DIRECTOR                 |
| Director identification number of director            | 00084239                 | 02432623                 |
| Date of signing board report                          | 03/09/2022               | 03/09/2022               |

**Details of shareholding pattern [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Shareholding pattern [Axis]                      | Promoters [Member]             |                 | Indian [Member]                |                 |
|--|--------------------------------|-----------------|--------------------------------|-----------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021      | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021      |
| Details of shareholding pattern [Abstract]       |                                |                 |                                |                 |
| Details of shareholding pattern [LineItems]      |                                |                 |                                |                 |
| Number of demat shares held at end of period     | [shares] 0                     | [shares] 0      | [shares] 0                     | [shares] 0      |
| Number of physical shares held end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Total number of shares held at end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Percentage of total shares held at end of period | 100.00%                        | 100.00%         | 100.00%                        | 100.00%         |
| Percentage of change in shares held during year  | 0.00%                          |                 | 0.00%                          |                 |
| Total number of shares held at end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Percentage of total shares held at end of period | 100.00%                        | 100.00%         | 100.00%                        | 100.00%         |
| Percentage of change in shares held during year  | 0.00%                          |                 | 0.00%                          |                 |
| Total number of shares held at end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Percentage of total shares held at end of period | 100.00%                        | 100.00%         | 100.00%                        | 100.00%         |
| Total number of shares held at end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Percentage of total shares held at end of period | 100.00%                        | 100.00%         | 100.00%                        | 100.00%         |
| Total number of shares held at end of period     | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                | [shares] 10,000 |
| Percentage of total shares held at end of period | 100.00%                        | 100.00%         | 100.00%                        | 100.00%         |

**Details of shareholding pattern [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Shareholding pattern [Axis]                      | Individual/HUF [Member]        |            | Corporate bodies [Member]      |                |
|--|--------------------------------|------------|--------------------------------|----------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021     |
| Details of shareholding pattern [Abstract]       |                                |            |                                |                |
| Details of shareholding pattern [LineItems]      |                                |            |                                |                |
| Number of demat shares held at end of period     | [shares] 0                     | [shares] 0 | [shares] 0                     | [shares] 0     |
| Number of physical shares held end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Total number of shares held at end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Percentage of total shares held at end of period | 0.01%                          | 0.01%      | 99.99%                         | 99.99%         |
| Percentage of change in shares held during year  | 0.00%                          |            | 0.00%                          |                |
| Total number of shares held at end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Percentage of total shares held at end of period | 0.01%                          | 0.01%      | 99.99%                         | 99.99%         |
| Percentage of change in shares held during year  | 0.00%                          |            | 0.00%                          |                |
| Total number of shares held at end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Percentage of total shares held at end of period | 0.01%                          | 0.01%      | 99.99%                         | 99.99%         |
| Total number of shares held at end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Percentage of total shares held at end of period | 0.01%                          | 0.01%      | 99.99%                         | 99.99%         |
| Total number of shares held at end of period     | [shares] 1                     | [shares] 1 | [shares] 9,999                 | [shares] 9,999 |
| Percentage of total shares held at end of period | 0.01%                          | 0.01%      | 99.99%                         | 99.99%         |

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Principal business activities of company [Axis]  | Product/service 1 [Member]     | Product/service 2 [Member]     |
|--|--------------------------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2021<br>to<br>31/03/2022 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract]  |                                |                                |
| Details of principal business activities contributing 10% or more of total turnover of company [LineItems] |                                |                                |
| Name of main product/service   | Health Services Activities     | Health Services Activities     |
| Description of main product/service  | Consultancy                    | Ayurvedic Medicines            |
| NIC code of product/service  | 8690                           | 8690                           |
| Percentage to total turnover of company  | 8.00%                          | 92.00%                         |

**Particulars of holding, subsidiary and associate companies [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Particulars of companies [Axis]  | 1   |
|--|---|
|  | <b>01/04/2021<br/>to<br/>31/03/2022</b>   |
| Particulars of holding, subsidiary and associate companies [Abstract]  |   |
| Particulars of holding, subsidiary and associate companies [LineItems] |   |
| Name of company  | Dr. Fresh Assets Limited.   |
| Address of company   | B-1/E-24, Mohan<br>Co-operative Industrial<br>Area, Mathura Road, New<br>Delhi - 110044 |
| Country of incorporation of company                                    | INDIA   |
| CIN of company   | L74899DL1990PLC042302   |
| Type of company  | Holding Company   |
| Percentage of shares held  | 99.00%  |
| Applicable section   | 2 (46)  |



Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b>  |
|---|--|
| Disclosure in board of directors report explanatory [TextBlock]   | Textual information (1)<br>[See below]   |
| Description of state of companies affair  | Textual information (2)<br>[See below]   |
| Disclosure relating to amounts if any which is proposed to carry to any reserves  | TRANSFER TO RESERVE The Board of Directors of your Company has decided not to transfer any amount to the Reserves for the year under review. |
| Disclosures relating to amount recommended to be paid as dividend   | DIVIDEND During the year the Company has suffered the loss, thus no dividend is being recommended for this year.                             |
| Details regarding energy conservation   | Textual information (3)<br>[See below]   |
| Details regarding technology absorption   | Textual information (4)<br>[See below]   |
| Details regarding foreign exchange earnings and outgo   | Textual information (5)<br>[See below]   |
| Disclosures in director's responsibility statement  | Textual information (6)<br>[See below]   |
| Details of material changes and commitment occurred during period affecting financial position of company   | Textual information (7)<br>[See below]   |
| Particulars of loans guarantee investment under section 186 [TextBlock]   | Textual information (8)<br>[See below]   |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]   | Textual information (9)<br>[See below]   |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract]   |  |
| Whether there are contracts/arrangements/transactions not at arm's length basis   | No   |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]  |  |
| Whether there are material contracts/arrangements/transactions at arm's length basis  | No   |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved  | 03/09/2022   |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]  | Not Applicable   |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract]   |  |
| Particulars of holding, subsidiary and associate companies [Abstract]   |  |
| Details of shareholding pattern [Abstract]  |  |
| Details of shareholding of promoters [Abstract]   |  |
| Details of change in promoters shareholding [TextBlock]   |  |
| Details of change in promoters' shareholding [Abstract]   |  |
| Details of shareholding pattern of top 10 shareholders [Abstract]   |  |
| Details of shareholding pattern of directors and key managerial personnel [TextBlock]   |  |
| Details of shareholding pattern of directors and key managerial personnel [Abstract]  |  |
| Details of indebtedness of company [Abstract]   |  |
| Changes in indebtedness [Abstract]  |  |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]  | Textual information (10)<br>[See below]  |
| Reappointment of independent directors as per section 149(10) [TextBlock]   | Textual information (11)<br>[See below]  |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Textual information (12)<br>[See below]  |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]   | Textual information (13)<br>[See below]  |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                          | Textual information (14)<br>[See below]  |

|   |   |
|---|---|
| Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock] | SUBSIDIARY,JOINTVENTURE AND ASSOCIATE COMPANY<br><br>The Company has no subsidiary, Joint venture and associate Company.          |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]  |   |
| Disclosure of financial summary or highlights [TextBlock]   | Textual information (15)<br>[See below]   |
| Disclosure of change in nature of business [TextBlock]  | CHANGE IN THE NATURE OF BUSINESS<br><br>><br><br>There has been no change in the nature of the business as such.                  |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]   | Textual information (16)<br>[See below]   |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]   | SUBSIDIARY,JOINTVENTURE AND ASSOCIATE COMPANY<br><br>The Company has no subsidiary, Joint venture and associate Company.<br><br>> |
| Details relating to deposits covered under chapter v of companies act [TextBlock]   | Textual information (17)<br>[See below]   |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]   | NA  |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]                                  | Textual information (18)<br>[See below]   |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]  | Textual information (19)<br>[See below]   |
| Disclosure of contents of corporate social responsibility policy [TextBlock]  | Textual information (20)<br>[See below]   |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]  | Textual information (21)<br>[See below]   |
| Details of remuneration of director or managerial personnel [Abstract]  |   |
| Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]                                     | Textual information (22)<br>[See below]   |
| Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]   | Textual information (23)<br>[See below]   |
| Disclosure of details of establishment of vigil mechanism [TextBlock]   | Textual information (24)<br>[See below]   |
| Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]                            | Textual information (25)<br>[See below]   |
| Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock]   | Textual information (26)<br>[See below]   |
| Number of meetings of board   | [pure] 4  |
| Details of signatories of board report [Abstract]   |   |
| Name of director signing board report [Abstract]  |   |

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS' REPORT

To,

The Members,

Reverse Age Health Services Private Limited

(Formerly Start Ega Health Services Private Limited)

Your Directors have pleasure in presenting the 11th Annual Report of your company along with the Audited Financial Statements for the Financial Year ended on 31st March, 2022. Further, in compliance with the Companies Act, 2013 the company has made all requisite disclosures in the Board Report with the objective of accountability and transparency in its operations and to make you aware about its performance and future perspective.

#### FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

The financial results for the year ended 31st March, 2022 and the corresponding figures for the last year are as under:

(Amount in Lakhs)

| Particulars                      | Current Year | Previous Year |
|----------------------------------|--------------|---------------|
| Revenue from operations          | 33.54        | 9.31          |
| Other Income                     | -            | -             |
| Total Expenses                   | 99.34        | 32.07         |
| Profit/(Loss) before Tax         | (65.80)      | (22.76)       |
| Tax Expense                      |              |               |
| Current Tax                      | -            | -             |
| Tax adjustment for earlier years | -            | -             |
| Deferred Tax Expense             | (16.94)      | (6.12)        |
| Profit/(Loss) after Tax          | (48.89)      | (16.12)       |

#### BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR

During the year under review, total income of the Company was Rs. 33.54 lakhs as compared to Rs. 9.31 lakhs in the previous year. During the year the Company had suffered a loss of Rs. 48.89 lakhs as against the loss of Rs. 16.12 lakhs in the previous year. Your Directors are putting in their best efforts to improve the performance of the Company.

#### CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of the business as such.

## DIVIDEND

During the year the Company has suffered the loss, thus no dividend is being recommended for this year.

## TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

## CHANGES IN SHARES CAPITAL

The paid up Equity Share Capital as on 31st March, 2022 was Rs .1,00,000. During the year under review, the Company has not issued any shares. The Company has not issued shares with differential voting rights. It has neither issued employee stock options nor sweat equity shares and does not have any scheme to fund its employees to purchase the shares of the Company.

## TRANSFER TO RESERVE

The Board of Directors of your Company has decided not to transfer any amount to the Reserves for the year under review.

## SUBSIDIARY,JOINTVENTURE AND ASSOCIATE COMPANY

The Company has no subsidiary, Joint venture and associate Company.

## DIRECTORS

During the year under review there was no change in the board of the Company. However, subsequent to the financial year Mr Ratheesh Chettiyam Thodiyil Director of the Company was resigned for the post of his directorship on dated 9th August, 2022.

However, Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013, one-third of such of the Directors as are liable to retire by rotation, shall retire every year and, if eligible, offer themselves for re-appointment at every AGM. Consequently, Mr Sumeet Nanda, Director will retire by rotation at the ensuing AGM, and being eligible, offer himself for re-appointment in accordance with the provisions of the Companies Act, 2013.

## KEY MANAGERIAL PERSONNEL

There are no Key Managerial Personnel (KMP) in the Company as per Section 2(51) and 203 of the Companies Act, 2013.

## MEETINGS

4 (four) meetings of the Board of Directors were held during the financial year and all the Directors were attend all the Board meeting.

## DIRECTORS'S RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that:

in the preparation of the annual accounts for the financial year ended 31st March 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures:

The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

the director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this

Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a going concern basis; and

the directors had devised proper system to ensure compliance with the provisions all applicable laws and that such system were adequate and operating effectively.

#### RISK MANAGEMENT POLICY

The Board of Directors bear the overall responsibility for the company's risk management and internal control procedures in connection with the financial reporting process, including ensuring compliance with relevant legislation and other regulations relating to financial reporting. The Board of Directors under takes on going assessment of the risks to which the company is subject, including risks relating to financial reporting.

The risk management procedures and internal control are regularly reviewed in order to continuously secure and enhance their effectiveness.

#### VIGIL MECHANISM

The provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board & its Powers) Rule 2014, does not apply to the Company.

#### SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the company. The company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

#### INTERNAL FINANCIAL CONTROL FOR FINANCIAL STATEMENTS

Your Company has an effective internal financial control system, which is continuously evaluated by statutory auditors. The internal control is designed to ensure that financial and other records are reliable for preparing financial information and for maintaining accountability of assets. All financial and audit control systems are also reviewed by the Board of the Company.

#### DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

During the year under review, the Company has not received any complaint under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

#### MATERIAL CHANGES SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

#### STATUTORY AUDITORS AND THEIR REPORT

M/s Suresh Kumar Mittal & co., Chartered Accountants (Firm Registration No. 500063N), were appointed as Statutory Auditors of your Company for a period of 5 years from the FY 2017-18 to FY 2021-22 at the Annual General Meeting held on 29th September, 2017.

The present term of M/s Suresh Kumar Mittal & co., Chartered Accountants (Firm Registration No. 500063N), will expire at the conclusion of the ensuing AGM. M/s Suresh Kumar Mittal & Co. have expressed their inability to be re-appointed as Statutory Auditors of the Company due to their pre-occupation.

The Board of Directors of your Company have recommended for the appointment of M/s B.K Shroff & Co., Chartered Accountants, (FRN: 302166E) as the Statutory Auditors of the Company to hold office from the conclusion of this 11th AGM until the conclusion of the 16th AGM.

The Company has received a letter from the Auditors confirming that they are eligible for appointment as Statutory Auditors of the Company under Section 139 of Companies Act, 2013 and meet the criteria for appointment specified in Section 141 of the Companies Act, 2013.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

#### DECLARATION BY INDEPENDENT DIRECTORS

There is no requirement for appointment of Independent Director on the board of the Company under Companies Act, 2013. Hence there is no Independent Director on the board.

#### Web address of Annual return

The company is not maintaining any website of its own, hence we are unable to provide any web link as per the provisions of Section 92(3) of the Companies Act 2013 read with the rule 12 of the companies (Management and Administration) Rules 2014. However, e form MGT 7 will be available on the MCA portal [www.mca.gov.in](http://www.mca.gov.in) after it is filed by the company with the Registrar of Companies.

#### PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company neither granted any loans, guarantees nor made any investments under Section 186 of the Act as at end of the Financial Year 2021-22.

#### PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

With reference to Section 134(3)(h) of the Companies Act, 2013, detail of contracts and arrangements with related parties under Section 188(1) of the Act, entered by the Company during the financial year are given in AOC-2 attached as Annexure 1.

#### CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

The Company is not in the manufacturing business. Accordingly, disclosure regarding Conservation of Energy and Technology Absorption required under the provisions of Section 134 of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not applicable. There is no Foreign Earnings and outgo in the Company.

#### POLICY ON DIRECTORS APPOINTMENT AND POLICY ON REMUNERATION

The Company is not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

#### PARTICULARS OF REMUNERATION OF DIRECTORS/ KMP/EMPLOYEES

There are no employees who are in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Detail of top ten employees required under Rule 5(2) is enclosed herewith marked as Annexure-2.

#### COMPOSITION OF AN AUDIT COMMITTEE

The Company is not required to constitute Audit committee, hence, the provisions relating to the disclosure of composition of an Audit Committee under Section 177(8) of the Companies Act, 2013 are not applicable to the Company.

#### DEPOSIT

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2022. There were no unclaimed or

unpaid deposits as on March 31, 2022.

However, Rs. 59 Lakhs was received by the Company as Unsecured loan from Mr Sumeet Nanda from his own source. The necessary declaration was received in Compliance with the provision of Chapter V the Companies (Acceptance of Deposits) Rules, 2014 from Mr Sumeet Nanda.

#### DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The provisions of Section 135 of the Companies Act, 2013, are not applicable to the Company.

#### MAINTENANCE OF COST RECORDS

The provisions of Section 148(1) of the Companies Act, 2013, relating to maintaining of cost records as specified by the Central Government are not applicable to the Company.

#### SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

#### DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder.

#### DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the year under review, no application was made and no proceeding was pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

#### DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During the year under review, no such valuation was required to be done.

#### ACKNOWLEDGEMENTS:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government agencies, the bankers to the Company for their valuable support and assistance extended from time to time and look forward to their continued co-operation in the years to come. Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

Date: 03.09.2022

Place: New Delhi

Sumeet Nanda

Director

DIN: 00084239

Address: D-201, Defence Colony, New Delhi-110024

For and on behalf of the Board

Reverse Age Health Services Pvt Ltd

(Start Ega Health Services Pvt Ltd)

Ritesh Kumar Mittal

Director

DIN: 02432623

Address: G-2, Plot No-367, Sector-4, Vaishali, Ghaziabad-201012,U.P

Enclosures:

Detail of related party transaction-Annexure-1

Detail of top ten employees required under 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is enclosed herewith marked as Annexure-2

## Textual information (2)

### Description of state of companies affair

BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR During the year under review, total income of the Company was Rs. 33.54 lakhs as compared to Rs. 9.31 lakhs in the previous year. During the year the Company had suffered a loss of Rs. 48.89 lakhs as against the loss of Rs. 16.12 lakhs in the previous year. Your Directors are putting in their best efforts to improve the performance of the Company.

## Textual information (3)

### Details regarding energy conservation

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO The Company is not in the manufacturing business. Accordingly, disclosure regarding Conservation of Energy and Technology Absorption required under the provisions of Section 134 of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not applicable. There is no Foreign Earnings and outgo in the Company.

## Textual information (4)

### Details regarding technology absorption

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO The Company is not in the manufacturing business. Accordingly, disclosure regarding Conservation of Energy and Technology Absorption required under the provisions of Section 134 of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not applicable. There is no Foreign Earnings and outgo in the Company.

## Textual information (5)

### Details regarding foreign exchange earnings and outgo

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO The Company is not in the manufacturing business. Accordingly, disclosure regarding Conservation of Energy and Technology Absorption required under the provisions of Section 134 of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not applicable. There is no Foreign Earnings and outgo in the Company.

## Textual information (6)

### Disclosures in director's responsibility statement

DIRECTORS'S RESPONSIBILITY STATEMENT The Directors' Responsibility Statement referred to in clause (c) of Sub-section (3) of Section 134 of the Companies Act, 2013 shall state that: in the preparation of the annual accounts for the financial year ended 31st March 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures: The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; the director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; the directors had prepared the annual accounts on a going concern basis; and the directors had devised proper system to ensure compliance with the provisions all applicable laws and that such system were adequate and operating effectively.



## Textual information (7)

### **Details of material changes and commitment occurred during period affecting financial position of company**

MATERIAL CHANGES SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

## Textual information (8)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company neither granted any loans, guarantees nor made any investments under Section 186 of the Act as at end of the Financial Year 2021-22.

## Textual information (9)

### **Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]**

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

With reference to Section 134(3)(h) of the Companies Act, 2013, detail of contracts and arrangements with related parties under Section 188(1) of the Act, entered by the Company during the financial year are given in AOC-2 attached as Annexure 1.

## Textual information (10)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

DECLARATION BY INDEPENDENT DIRECTORS

There is no requirement for appointment of Independent Director on the board of the Company under Companies Act, 2013. Hence there is no Independent Director on the board.

## Textual information (11)

### **Reappointment of independent directors as per section 149(10) [Text Block]**

DECLARATION BY INDEPENDENT DIRECTORS

There is no requirement for appointment of Independent Director on the board of the Company under Companies Act, 2013. Hence there is no Independent Director on the board.

## Textual information (12)

### **Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]**

#### POLICY ON DIRECTORS APPOINTMENT AND POLICY ON REMUNERATION

The Company is not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

## Textual information (13)

### **Disclosure of statement on development and implementation of risk management policy [Text Block]**

#### RISK MANAGEMENT POLICY

The Board of Directors bear the overall responsibility for the company's risk management and internal control procedures in connection with the financial reporting process, including ensuring compliance with relevant legislation and other regulations relating to financial reporting. The Board of Directors under takes on going assessment of the risks to which the company is subject, including risks relating to financial reporting.

The risk management procedures and internal control are regularly reviewed in order to continuously secure and enhance their effectiveness.

## Textual information (14)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

#### DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The provisions of Section 135 of the Companies Act, 2013, are not applicable to the Company.

## Textual information (15)

### Disclosure of financial summary or highlights [Text Block]

#### FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

The financial results for the year ended 31st March, 2022 and the corresponding figures for the last year are as under:

(Amount in Lakhs)

| Particulars                      | Current Year | Previous Year |
|----------------------------------|--------------|---------------|
| Revenue from operations          | 33.54        | 9.31          |
| Other Income                     | -            | -             |
| Total Expenses                   | 99.34        | 32.07         |
| Profit/(Loss) before Tax         | (65.80)      | (22.76)       |
| Tax Expense                      |              |               |
| Current Tax                      | -            | -             |
| Tax adjustment for earlier years | -            | -             |
| Deferred Tax Expense             | (16.94)      | (6.12)        |
| Profit/(Loss) after Tax          | (48.89)      | (16.12)       |

## Textual information (16)

### Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

#### DIRECTORS

During the year under review there was no change in the board of the Company. However, subsequent to the financial year Mr Ratheesh Chettiyam Thodiyil Director of the Company was resigned for the post of his directorship on dated 9th August, 2022.

However, Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013, one-third of such of the Directors as are liable to retire by rotation, shall retire every year and, if eligible, offer themselves for re-appointment at every AGM. Consequently, Mr Sumeet Nanda, Director will retire by rotation at the ensuing AGM, and being eligible, offer himself for re-appointment in accordance with the provisions of the Companies Act, 2013.

## Textual information (17)

### **Details relating to deposits covered under chapter v of companies act [Text Block]**

#### DEPOSIT

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2022. There were no unclaimed or unpaid deposits as on March 31, 2022.

However, Rs. 59 Lakhs was received by the Company as Unsecured loan from Mr Sumeet Nanda from his own source. The necessary declaration was received in Compliance with the provision of Chapter V the Companies (Acceptance of Deposits) Rules, 2014 from Mr Sumeet Nanda.

## Textual information (18)

### **Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]**

#### SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## Textual information (19)

### **Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]**

#### INTERNAL FINANCIAL CONTROL FOR FINANCIAL STATEMENTS

Your Company has an effective internal financial control system, which is continuously evaluated by statutory auditors. The internal control is designed to ensure that financial and other records are reliable for preparing financial information and for maintaining accountability of assets. All financial and audit control systems are also reviewed by the Board of the Company.

## Textual information (20)

### **Disclosure of contents of corporate social responsibility policy [Text Block]**

#### DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The provisions of Section 135 of the Companies Act, 2013, are not applicable to the Company.

## Textual information (21)

### **Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]**

#### **POLICY ON DIRECTORS APPOINTMENT AND POLICY ON REMUNERATION**

The Company is not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

## Textual information (22)

**Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]**

## Annexure 1

Statement of particulars of employees pursuant to the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the year ended 31st March, 2021.

## List of Top Ten employees of the Company

| Name            | Designation                | Remuneration<br>(in Rs) | Natural of<br>employment | Qualifications | Experience<br>(in years) | Date of<br>Appointment | Age<br>(in<br>years) | Particulars<br>of last<br>employment | Percentage<br>of equity<br>shares in<br>the<br>Company | Relationship<br>with<br>Director/<br>Manager<br>and name of<br>such person |
|-----------------|----------------------------|-------------------------|--------------------------|----------------|--------------------------|------------------------|----------------------|--------------------------------------|--|--|
| Hari Sankar MS  | Senior Ayurveda Consultant | 642256                  | Full Time                | B.A.M.S.       | 3                        | 17.05.2021             | 31                   | -                                    | -  | -  |
| Ankit Gupta     | Senior Ayurveda Consultant | 183443                  | Full Time                | B.A.M.S., MBA  | 12                       | 19.01.2015             | 37                   | -                                    | -  | -  |
| Ramandeep Kaur  | Product Development        | 357096                  | Full Time                | PCRSM          | 7                        | 05.10.2020             | 29                   | -                                    | -  | -  |
| Pradeep A       | Therapist                  | 152732                  | Full Time                | 12th + Diploma | 8                        | 20.01.2022             | 28                   | -                                    | -  | -  |
| Kanika Verma    | Senior Ayurveda Consultant | 121936                  | Full Time                | B.A.M.S.       | 13                       | 10.01.2022             | 38                   | -                                    | -  | -  |
| Roopa Narayanan | Marketing Manager          | 103516                  | Full Time                | Graduate       | 4                        | 01.10.2020             | 26                   | -                                    | -  | -  |
| Vineet Kumar    | Office Boy                 | 74957                   | Full Time                | High School    | 5                        | 22.09.2021             | 31                   | -                                    | -  | -  |
| Sankalp Garg    | Supply Chain Manager       | 20323                   | Full Time                | BE             | 2                        | 12.10.2021             | 24                   | -                                    | -  | -  |

## List of employees of the Company who have in receipt of remuneration prescribed in Rule 5(2)(i), 5(2)(ii) &amp; 5(2)(iii)

| Name | Designation | Remuneration(in Rs) | Natural of employment | Qualifications | Experience(in years) | Date of Appointment | Age(in years) | Particulars of last employment | Percentage of equity shares in the Company | Relationship with Director/ Manager and name of such person |
|------|-------------|---------------------|-----------------------|----------------|----------------------|---------------------|---------------|--------------------------------|--|---|
|------|-------------|---------------------|-----------------------|----------------|----------------------|---------------------|---------------|--------------------------------|--|---|

NIL

## Textual information (23)

### **Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]**

#### COMPOSITION OF AN AUDIT COMMITTEE

The Company is not required to constitute Audit committee, hence, the provisions relating to the disclosure of composition of an Audit Committee under Section 177(8) of the Companies Act, 2013 are not applicable to the Company.

## Textual information (24)

### **Disclosure of details of establishment of vigil mechanism [Text Block]**

#### VIGIL MECHANISM

The provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board & its Powers) Rule 2014, does not apply to the Company.

## Textual information (25)

### **Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]**

The Company is not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

## Textual information (26)

### **Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [Text Block]**

#### DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder.

**[700500] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Directors signing financial statements [Axis]                 | 1                              | 2                              |
|---|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2021<br>to<br>31/03/2022 |
| Details of signatories of financial statements [Abstract]     |                                |                                |
| Details of directors signing financial statements [Abstract]  |                                |                                |
| Details of directors signing financial statements [LineItems] |                                |                                |
| Name of director signing financial statements [Abstract]      |                                |                                |
| First name of director  | SUMEET                         | RITESH                         |
| Middle name of director                                       |                                | KUMAR                          |
| Last name of director   | NANDA                          | MITTAL                         |
| Designation of director                                       | DIRECTOR                       | DIRECTOR                       |
| Director identification number of director                    | 00084239                       | 02432623                       |
| Date of signing of financial statements by director           | 30/05/2022                     | 30/05/2022                     |



**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]                         | Auditor's favourable remark [Member]   | Clause not applicable [Member]  |
|--|--|---|
|  | <b>01/04/2021 to 31/03/2022</b>  | <b>01/04/2021 to 31/03/2022</b>   |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]       |  |   |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]      |  |   |
| Disclosure in auditors report relating to fixed assets   | Textual information (27) [See below]   |   |
| Disclosure relating to quantitative details of fixed assets  | The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. |   |
| Disclosure relating to physical verification and material discrepancies of fixed assets                            | Textual information (28) [See below]   |   |
| Disclosure relating to title deeds of immovable properties   | There is no immovable property held in the name of the company.  |   |
| Disclosure in auditors report relating to inventories  | Textual information (29) [See below]   |   |
| Disclosure in auditors report relating to loans  |  | Textual information (30) [See below]  |
| Disclosure about loans granted to parties covered under section 189 of companies act                               |  | Not Applicable  |
| Disclosure relating to terms and conditions of loans granted   |  | Not Applicable  |
| Disclosure regarding receipt of loans granted  |  | Not Applicable  |
| Disclosure regarding terms of recovery of loans granted  |  | Not Applicable  |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013               | Textual information (31) [See below]   |   |
| Disclosure in auditors report relating to deposits accepted  |  | Textual information (32) [See below]  |
| Disclosure in auditors report relating to maintenance of cost records  |  | The Central Government has not specified maintenance of cost records under sub section (1) of Section 148 of the Companies Act, 2013 in respect of products dealt with by the company.          |
| Disclosure in auditors report relating to statutory dues [TextBlock]   | Textual information (33) [See below]   |   |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]                              | Textual information (34) [See below]   |   |
| Disclosure relating to disputed statutory dues [TextBlock]   | Textual information (35) [See below]   |   |
| Disclosure in auditors report relating to default in repayment of financial dues                                   |  | Textual information (36) [See below]  |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised |  | In our opinion no moneys were raised by way of initial public offer or further public offer (including debt instruments) accordingly clause (ix) of CARO,2016 is not applicable to the company. |

|  |   |   |
|--|---|---|
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | According to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the year. |   |
| Disclosure in auditors report relating to managerial remuneration  | No managerial remuneration has been paid or provided.   |   |
| Disclosure in auditors report relating to Nidhi Company  |   | The company is not a nidhi company and hence provisions of clause (xii) of the order are not applicable to the company. |
| Disclosure in auditors report relating to transactions with related parties  | Textual information (37) [See below]  |   |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures                | During the year under review the company has not made any preferential allotment on private placement of shares or fully or partly convertible debentures.                      |   |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him                             | The company has not entered into any non cash transactions with directors or persons connected with him.  |   |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934                            | The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.  |   |

**Details regarding auditors [Table]**
**..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Auditors [Axis]                                       | 1  |
|---|--|
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b>        |
| Details regarding auditors [Abstract]                 |  |
| Details regarding auditors [LineItems]                |  |
| Category of auditor                                   | Auditors firm                                  |
| Name of audit firm                                    | SURESH KUMAR MITTAL AND COMPANY                |
| Name of auditor signing report                        | ANKUR BAGLA                                    |
| Firms registration number of audit firm               | 500063N  |
| Membership number of auditor                          | 521915   |
| Address of auditors                                   | H-60, POCKET D-3, SECTOR-18, ROHINI, NEW DELHI |
| Permanent account number of auditor or auditor's firm | AABFS2691A                                     |
| SRN of form ADT-1                                     | G58039637                                      |
| Date of signing audit report by auditors              | 30/05/2022                                     |
| Date of signing of balance sheet by auditors          | 30/05/2022                                     |

Unless otherwise specified, all monetary values are in Lakhs of INR

|   |   |
|---|---|
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (38) [See below]    |
| Whether companies auditors report order is applicable on company                                | Yes                                     |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No                                      |

## Textual information (27)

### **Disclosure in auditors report relating to fixed assets**

The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. All the fixed assets have been physically verified by the management according to a regular program, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies with respect to book records were noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account. There is no immovable property held in the name of the company.

## Textual information (28)

### **Disclosure relating to physical verification and material discrepancies of fixed assets**

All the fixed assets have been physically verified by the management according to a regular program, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies with respect to book records were noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.

## Textual information (29)

### **Disclosure in auditors report relating to inventories**

Physical verification of inventory (except material in transit) has been conducted by the management at reasonable intervals. In our opinion, the frequency of verification is reasonable. No material discrepancies with respect to book records were noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.

## Textual information (30)

### **Disclosure in auditors report relating to loans**

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 Companies Act, 2013 and as such clauses (iii) (a), (b) and (c) of the order are not applicable to the company.

## Textual information (31)

### **Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

In our opinion and according to the information and explanations given to us no loans, investments, guarantees and security covered under section 185 and 186 of the Companies Act, 2013 has been given by the company.

## Textual information (32)

### **Disclosure in auditors report relating to deposits accepted**

According to the information and explanation given to us, the company has not accepted any deposit from the public. Therefore, the provisions of clause (v) of the order are not applicable to the company.

## Textual information (33)

### **Disclosure in auditors report relating to statutory dues [Text Block]**

The company is generally regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of custom, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect thereof were outstanding as at 31st March, 2020 for a period of more than six months from the date they became payable.

## Textual information (34)

### **Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]**

The company is generally regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of custom, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect thereof were outstanding as at 31st March, 2020 for a period of more than six months from the date they became payable.

## Textual information (35)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the records of the company, there are no dues of income tax or sales tax or service tax or duty of custom or duty of excise or value added tax which have not been deposited on account of any dispute.

## Textual information (36)

### **Disclosure in auditors report relating to default in repayment of financial dues**

In our opinion and according to the information and explanations given to us, the company has not taken any loan from bank/ financial institution and accordingly clause (viii) of CARO,2016 is not applicable to the company.

## Textual information (37)

### **Disclosure in auditors report relating to transactions with related parties**

In our opinion all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Ind AS financial statements etc. as required by the applicable accounting standards.

## Textual information (38)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members of REVERSE AGE HEALTH SERVICES PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the standalone financial statements of REVERSE AGE HEALTH SERVICES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit/loss and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

We draw attention to

Note No. 27 to the financial statements relating to non carrying out of operation the accounts have been prepaid as a going concern

#### Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the standalone financial statements and our auditor's report thereon. The Board's Report including Annexures to Board's Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Board's report including annexures to Board's Report, If, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.

#### Responsibilities of Management and Those Charged With Governance for the Standalone Financial Statements

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

In preparing the financial statements, (refer note no. 27) 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 or accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

#### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

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.

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.

The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, during the year, the Company has not paid/provided any remuneration to its directors.

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:

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 for which there were any material foreseeable losses.

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

Omitted.

(i) The management has represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented, that, to the best of their knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures that we have 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.

In our opinion and based on the information and explanation provided to us, no dividend has been declared or paid during the year by the company.

For Suresh Kumar Mittal & Co.

Chartered Accountants

Firm Reg. No. : 500063N

(ANKUR BAGLA)

Partner

Membership Number : 521915

Place: New Delhi

Date: 30.05.2022

UDIN: 22521915AJXKRV1033

Annexure A referred to in paragraph (1) under the heading of "Report on Other Legal and Regulatory requirements" of our report of even date

The company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipments.

- (a)(A) The company does not have any intangible assets and hence provisions of clause (i) (a) (B) are not applicable to the company.
- (i) (a) All the property, plant and equipments have been physically verified by the management according to a regular program, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies with respect to book records were noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.
- (i) (b)
- (i) (c) According to information & explanation given to us, title deeds of immovable properties of the company property are held in the name of the company.
- (i) (d)
- (i) (e) During the year, the company has not revalued its property, plant and equipments (including right to use assets) or intangible assets or both and hence provisions of clause (i) (d) are not applicable to the company

According to the information and explanation given to us and the records maintaining by the company no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

- (ii) Physical verification of inventory (except material in transit or lying with third party) has been conducted by the management at reasonable intervals. In our opinion, the frequency of verification is reasonable. Discrepancies of 10% or more in the aggregate for each class of inventory with respect to book records were not noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.
- (a)
- (ii)
- (b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence provisions of clause (ii) (b) of the order are not applicable to the company.

- (iii) According to the information and explanation provided to us, the company has not made investments in or provided any guarantee or security or granted any loans or advances in the nature of loans secured or unsecured to companies, firms, limited liability partnerships or other parties and hence provisions of clause (iii) (a), (b), (c), (d) & (e) of the order are not applicable to the company.
- (iv) In our opinion and according to the information and explanations given to us no loans, investments, guarantees and security covered under section 185 and 186 of the Companies Act, 2013 has been given by the company.



- (v) According to the information and explanation given to us, the company has not accepted any deposit or amounts which are deemed to be deposits from the public. Therefore, the provisions of clause (v) of the order are not applicable to the company.
- (vi) The Central Government has not specified maintenance of cost records under sub section (1) of Section 148 of the Companies Act, 2013 in respect of products dealt with by the company.  
  
The company is generally regular in depositing with the appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of custom, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect thereof were outstanding as at 31st March, 2022 for a period of more than six months from the date they became payable
- (vii) (a) According to the records of the company, There are no dues referred to in sub clause (a ) which have not been deposited on account of any dispute
- (viii) According to the information and explanations provided to us, there were no transactions which were not recorded in the books of account and have been surrendered or disclosed as income, during the year, in the tax assessments under the Income Tax Act, 1961.
- (ix) In our opinion and according to the information and explanations given to us, the company has taken loans which are repayable on demand, During the year no amount was recalled, accordingly company has not defaulted in repayment of loans or in the payment of interest thereon.
- (ix) (a) According to the records of the company and information or explanation given to us, the company is not declared a willful defaulter by any bank or financial institution or other lender.
- (ix) (c) According to the records of the company and information and explanation given to us, no term loans received during the year accordingly clause ix (c) is not applicable to the company.
- (ix) (d) According to the records of the company and information and explanation given to us, funds raised on short term basis has not been utilized for long term purposes.
- (ix) (e) According to the records of the company and information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint venture.
- (ix) (f) According to the records of the company and information and explanation given to us the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) In our opinion, no money was raised by way of initial public offer or further public offer (including debt instruments).
- (x) (b) According to the records of the company and information and explanation given to us, during the year the company has not made any preferential allotment or private placement of shares or fully, partially or optionally convertible debentures.
- (xi) (a) According to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the year.
- (xi) (b) The auditors have filed/not filed any report under sub-section (12) of section 143 of the Companies Act in form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (xi) (c) According to the records of the company and information and explanation given to us, no whistle blower complaints have been received by the company during the year.
- (xii) According to the records of the company and information and explanation given to us, the company is not a Nidhi Company hence provisions of clause (xii) of the order are not applicable to the company.
- (xiii) In our opinion all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- (xiv) (a) The company is not required to maintain an internal audit system.
- (xiv) (b) During the year, Internal audit was not required to be conducted.
- (xv) The company has not entered into any non cash transactions with directors or persons connected with him.
- (xvi)

- (a) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934
- (xvi) During the year, the company has/ has not conducted any Non-Banking Financial or Housing Finance activities without a valid certificate of Registration. (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (b) The company is not a Core Investment Company (CIC) and/or an exempted or unregistered CIC as defined in the regulations made by the Reserve Bank of India.
- (xvi) According to the records of the company and information and explanations given to us, the group has no CIC.
- (d)
- (xvii) The company has incurred cash losses in the financial year under audit and in the immediately preceding financial year.
- (xviii) During the year there has been no resignation of the statutory auditors of the company and hence provisions of clause (xviii) of the order are not applicable to the company.
- Read with note no. 24 & 27 and on the basis of the financial ratio, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditors knowledge of the Board of Directors and management plans we are of the opinion that material uncertainty exists on the date of audit report regarding company's ability to meet its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xix)
- (xx) According to the records of the company and information and explanations given to us. Section 135 of the companies Act is not applicable to the company. Accordingly no reporting done under clause xx (a) & (b) of the order.
- (a)
- (xxi) The company has no subsidiaries accordingly provision of Clause 9xxi) of the order are not applicable to it

For SURESH KUMAR MITTAL & Co.

Chartered Accountants

Firm Reg. No. : 500063N

(ANKUR BAGLA)

Partner

Membership Number : 521915

Place: New Delhi

Date: 30.05.2022

UDIN: 22521915AJXKRV1033

Annexure B referred to in paragraph (2)(f) under the heading of "Report on Other Legal and Regulatory requirements" of our report of even date

Report on the Internal Financial Controls 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 REVERSE AGE HEALTH SERVICES PRIVATE LIMITED ("the Company") as of March 31, 2022 in conjunction with our audit of the Standalone Ind AS 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 (the "Guidance Note") 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 completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

## Auditors' 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 and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. 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 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 the Standalone Ind AS 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 my /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 Standalone Ind AS 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:

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of the Standalone Ind AS Financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the Standalone Ind AS 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.

## Opinion

In our opinion, 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 2022, 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 issued by the ICAI".

For SURESH KUMAR MITTAL & Co.

Chartered Accountants

Firm Reg. No. : 500063N

(ANKUR BAGLA)

Partner

Membership Number : 521915

Place: New Delhi

Date: 30.05.2022

UDIN: 22521915AJXKRV1033

### [700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Lakhs of INR

|  |   |
|--|---|
|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
| Disclosure in secretarial audit report explanatory [TextBlock] |   |
| Whether secretarial audit report is applicable on company      | No                                      |

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 31/03/2022 | 31/03/2021 | 31/03/2020 |
|--|------------|------------|------------|
| Balance sheet [Abstract]                           |            |            |            |
| Assets [Abstract]                                  |            |            |            |
| Non-current assets [Abstract]                      |            |            |            |
| Property, plant and equipment                      | 3.98       | 0.3        |            |
| Other intangible assets                            | 0          | 0          |            |
| Non-current financial assets [Abstract]            |            |            |            |
| Non-current investments                            | 0          | 0          |            |
| Loans, non-current                                 | 0          | 0          |            |
| Total non-current financial assets                 | 0          | 0          |            |
| Deferred tax assets (net)                          | 39.82      | 22.87      |            |
| Total non-current assets                           | 43.8       | 23.17      |            |
| Current assets [Abstract]                          |            |            |            |
| Inventories  | 5.23       | 2.12       |            |
| Current financial assets [Abstract]                |            |            |            |
| Current investments                                | 0          | 0          |            |
| Trade receivables, current                         | 1.13       | 0.01       |            |
| Cash and cash equivalents                          | 0.69       | 0.1        |            |
| Loans, current                                     | 0          | 0          |            |
| Total current financial assets                     | 1.82       | 0.11       |            |
| Other current assets                               | 0.7        | 0.1        |            |
| Total current assets                               | 7.75       | 2.33       |            |
| Total assets                                       | 51.55      | 25.5       |            |
| Equity and liabilities [Abstract]                  |            |            |            |
| Equity [Abstract]                                  |            |            |            |
| Equity attributable to owners of parent [Abstract] |            |            |            |
| Equity share capital                               | 1          | 1          | 1          |
| Other equity                                       | -134.15    | -85.26     |            |
| Total equity attributable to owners of parent      | -133.15    | -84.26     |            |
| Non controlling interest                           | 0          | 0          |            |
| Total equity                                       | -133.15    | -84.26     |            |
| Liabilities [Abstract]                             |            |            |            |
| Non-current liabilities [Abstract]                 |            |            |            |
| Non-current financial liabilities [Abstract]       |            |            |            |
| Borrowings, non-current                            | 0          | 0          |            |
| Total non-current financial liabilities            | 0          | 0          |            |
| Provisions, non-current                            | 0.17       | 0.9        |            |
| Total non-current liabilities                      | 0.17       | 0.9        |            |
| Current liabilities [Abstract]                     |            |            |            |
| Current financial liabilities [Abstract]           |            |            |            |
| Borrowings, current                                | 171.74     | 105.86     |            |
| Trade payables, current                            | 9.53       | 0          |            |
| Total current financial liabilities                | 181.27     | 105.86     |            |
| Other current liabilities                          | 3.26       | 2.98       |            |
| Provisions, current                                | 0          | 0.02       |            |
| Total current liabilities                          | 184.53     | 108.86     |            |
| Total liabilities                                  | 184.7      | 109.76     |            |
| Total equity and liabilities                       | 51.55      | 25.5       |            |

**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of equity share capital [Axis]                       | Equity shares [Member]         |                                | Equity shares 1 [Member]       |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Statement of profit and loss [Abstract]                      |                                |                                |                                |                                |
| Earnings per share [Abstract]                                |                                |                                |                                |                                |
| Earnings per share [Line items]                              |                                |                                |                                |                                |
| Basic earnings per share [Abstract]                          |                                |                                |                                |                                |
| Basic earnings (loss) per share from continuing operations   | [INR/shares]<br>-488.58        | [INR/shares] -166.42           | [INR/shares]<br>-488.58        | [INR/shares] -166.42           |
| Basic earnings (loss) per share from discontinued operations |                                |                                | [INR/shares] 0                 | [INR/shares] 0                 |
| Total basic earnings (loss) per share                        | [INR/shares]<br>-488.58        | [INR/shares] -166.42           | [INR/shares]<br>-488.58        | [INR/shares] -166.42           |
| Diluted earnings per share [Abstract]                        |                                |                                |                                |                                |
| Diluted earnings (loss) per share from continuing operations | [INR/shares]<br>-488.58        | [INR/shares] -166.42           | [INR/shares]<br>-488.58        | [INR/shares] -166.42           |
| Total diluted earnings (loss) per share                      | [INR/shares]<br>-488.58        | [INR/shares] -166.42           | [INR/shares]<br>-488.58        | [INR/shares] -166.42           |

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Statement of profit and loss [Abstract]  |   |   |
| Income [Abstract]  |   |   |
| Revenue from operations  | 33.54                                   | 9.31                                    |
| Other income   | 0                                       | 0                                       |
| Total income   | 33.54                                   | 9.31                                    |
| Expenses [Abstract]  |   |   |
| Cost of materials consumed   | 0                                       | 0                                       |
| Purchases of stock-in-trade  | 8.6                                     | 3.5                                     |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade  | 0.34                                    | -1.11                                   |
| Employee benefit expense   | 15.78                                   | 10.96                                   |
| Finance costs  | 7.72                                    | 5.2                                     |
| Depreciation, depletion and amortisation expense   | 0.16                                    | 0.04                                    |
| Other expenses   | 66.74                                   | 13.48                                   |
| Total expenses   | 99.34                                   | 32.07                                   |
| Profit before exceptional items and tax  | -65.8                                   | -22.76                                  |
| Total profit before tax  | -65.8                                   | -22.76                                  |
| Tax expense [Abstract]   |   |   |
| Deferred tax   | -16.94                                  | -6.12                                   |
| Total tax expense  | -16.94                                  | -6.12                                   |
| Total profit (loss) for period from continuing operations  | -48.86                                  | -16.64                                  |
| Total profit (loss) for period   | -48.86                                  | -16.64                                  |
| Comprehensive income OCI components presented net of tax [Abstract]  |   |   |
| Whether company has other comprehensive income OCI components presented net of tax   | Yes                                     | Yes                                     |
| Other comprehensive income net of tax [Abstract]   |   |   |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]            |   |   |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans                          | -0.03                                   | 0.52                                    |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax                               | -0.03                                   | 0.52                                    |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others                                 | 0                                       | 0                                       |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax                                   | 0                                       | 0                                       |
| Total other comprehensive income   | -0.03                                   | 0.52                                    |
| Total comprehensive income   | -48.89                                  | -16.12                                  |
| Comprehensive income OCI components presented before tax [Abstract]  |   |   |
| Whether company has comprehensive income OCI components presented before tax   | Yes                                     | Yes                                     |
| Other comprehensive income before tax [Abstract]   |   |   |
| Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]            |   |   |
| Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans                          | -0.04                                   | 0.7                                     |
| Other comprehensive income that will not be reclassified to profit or loss, before tax                                     | -0.04                                   | 0.7                                     |
| Total other comprehensive income, before tax   | -0.04                                   | 0.7                                     |
| Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract] |   |   |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income                               | -0.01                                   | 0.18                                    |
| Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss | -0.01                                   | 0.18                                    |
| Total other comprehensive income   | -0.03                                   | 0.52                                    |
| Total comprehensive income   | -48.89                                  | -16.12                                  |
| Earnings per share explanatory [TextBlock]   |   |   |
| Earnings per share [Abstract]  |   |   |
| Basic earnings per share [Abstract]  |   |   |
| Basic earnings (loss) per share from continuing operations   | [INR/shares] -488.58                    | [INR/shares] -166.42                    |
| Total basic earnings (loss) per share  | [INR/shares] -488.58                    | [INR/shares] -166.42                    |
| Diluted earnings per share [Abstract]  |   |   |
| Diluted earnings (loss) per share from continuing operations   | [INR/shares] -488.58                    | [INR/shares] -166.42                    |
| Total diluted earnings (loss) per share  | [INR/shares] -488.58                    | [INR/shares] -166.42                    |

**[210000a] Statement of profit and loss****Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]         | 1                              |                                |
|---|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]     |                                |                                |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]   |                                |                                |
| Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others | -0.03                          | 0.52                           |
| Other comprehensive income that will not be reclassified to profit or loss, net of tax, others                | 0                              | 0                              |

**[400200] Statement of changes in equity****Statement of changes in equity [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of equity [Axis]                 | Equity [Member]                |                                |            | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------------|--------------------------------|------------|--|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022                                   |
| Other equity [Abstract]                     |                                |                                |            |  |
| Statement of changes in equity [Line items] |                                |                                |            |  |
| Equity [Abstract]                           |                                |                                |            |  |
| Changes in equity [Abstract]                |                                |                                |            |  |
| Comprehensive income [Abstract]             |                                |                                |            |  |
| Profit (loss) for period                    | -48.86                         | -16.64                         |            | -48.86   |
| Changes in comprehensive income components  | -0.03                          | 0.52                           |            | -0.03  |
| Total comprehensive income                  | -48.89                         | -16.12                         |            | -48.89   |
| Other changes in equity [Abstract]          |                                |                                |            |  |
| Other additions to reserves                 | 0                              | 0                              |            | 0  |
| Total other changes in equity               | 0                              | 0                              |            | 0  |
| Total increase (decrease) in equity         | -48.89                         | -16.12                         |            | -48.89   |
| Other equity at end of period               | -134.15                        | -85.26                         | -69.14     | -134.15  |

**Statement of changes in equity [Table]****..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of equity [Axis]                 | Equity attributable to the equity holders of the parent [Member] |            | Reserves [Member]              |                                |
|---|--|------------|--------------------------------|--------------------------------|
|   | 01/04/2020<br>to<br>31/03/2021                                   | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Other equity [Abstract]                     |  |            |                                |                                |
| Statement of changes in equity [Line items] |  |            |                                |                                |
| Equity [Abstract]                           |  |            |                                |                                |
| Changes in equity [Abstract]                |  |            |                                |                                |
| Comprehensive income [Abstract]             |  |            |                                |                                |
| Profit (loss) for period                    | -16.64   |            | -48.86                         | -16.64                         |
| Changes in comprehensive income components  | 0.52   |            | -0.03                          | 0.52                           |
| Total comprehensive income                  | -16.12   |            | -48.89                         | -16.12                         |
| Other changes in equity [Abstract]          |  |            |                                |                                |
| Other additions to reserves                 | 0  |            | 0                              | 0                              |
| Total other changes in equity               | 0  |            | 0                              | 0                              |
| Total increase (decrease) in equity         | -16.12   |            | -48.89                         | -16.12                         |
| Other equity at end of period               | -85.26   | -69.14     | -134.15                        | -85.26                         |



## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of equity [Axis]                 | Reserves<br>[Member] | Retained earnings [Member]     |                                |            |
|---|----------------------|--------------------------------|--------------------------------|------------|
|   |                      | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Other equity [Abstract]                     |                      |                                |                                |            |
| Statement of changes in equity [Line items] |                      |                                |                                |            |
| Equity [Abstract]                           |                      |                                |                                |            |
| Changes in equity [Abstract]                |                      |                                |                                |            |
| Comprehensive income [Abstract]             |                      |                                |                                |            |
| Profit (loss) for period                    |                      | -48.86                         | -16.64                         |            |
| Changes in comprehensive income components  |                      | -0.03                          | 0.52                           |            |
| Total comprehensive income                  |                      | -48.89                         | -16.12                         |            |
| Other changes in equity [Abstract]          |                      |                                |                                |            |
| Other additions to reserves                 |                      | 0                              | 0                              |            |
| Total other changes in equity               |                      | 0                              | 0                              |            |
| Total increase (decrease) in equity         |                      | -48.89                         | -16.12                         |            |
| Other equity at end of period               | -69.14               | -134.15                        | -85.26                         | -69.14     |

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of equity [Axis]                 | Remeasurements of defined benefit plans [Member] |                                |            | Other retained<br>earning [Member] |
|---|--|--------------------------------|------------|------------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |                                    |
| Other equity [Abstract]                     |  |                                |            |                                    |
| Statement of changes in equity [Line items] |  |                                |            |                                    |
| Equity [Abstract]                           |  |                                |            |                                    |
| Changes in equity [Abstract]                |  |                                |            |                                    |
| Comprehensive income [Abstract]             |  |                                |            |                                    |
| Profit (loss) for period                    | 0  | 0                              |            | -48.86                             |
| Changes in comprehensive income components  | -0.03  | 0.52                           |            |                                    |
| Total comprehensive income                  | -0.03  | 0.52                           |            | -48.86                             |
| Other changes in equity [Abstract]          |  |                                |            |                                    |
| Other additions to reserves                 |  |                                |            | 0                                  |
| Total other changes in equity               |  |                                |            | 0                                  |
| Total increase (decrease) in equity         | -0.03  | 0.52                           |            | -48.86                             |
| Other equity at end of period               | 0.61   | 0.64                           | 0.12       | -134.76                            |

## Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of equity [Axis]                 | Other retained earning [Member] |            |
|---|---------------------------------|------------|
|   | 01/04/2020<br>to<br>31/03/2021  | 31/03/2020 |
| Other equity [Abstract]                     |                                 |            |
| Statement of changes in equity [Line items] |                                 |            |
| Equity [Abstract]                           |                                 |            |
| Changes in equity [Abstract]                |                                 |            |
| Comprehensive income [Abstract]             |                                 |            |
| Profit (loss) for period                    | -16.64                          |            |
| Total comprehensive income                  | -16.64                          |            |
| Other changes in equity [Abstract]          |                                 |            |
| Other additions to reserves                 | 0                               |            |
| Total other changes in equity               | 0                               |            |
| Total increase (decrease) in equity         | -16.64                          |            |
| Other equity at end of period               | -85.9                           | -69.26     |

### [320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
|---|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract]  |                                |                                |            |
| Whether cash flow statement is applicable on company  | Yes                            | Yes                            |            |
| Cash flows from used in operating activities [Abstract]                                     |                                |                                |            |
| Profit before tax   | -65.8                          | -22.76                         |            |
| Adjustments for reconcile profit (loss) [Abstract]  |                                |                                |            |
| Adjustments for finance costs   | 7.72                           | 5.2                            |            |
| Adjustments for decrease (increase) in inventories  | -3.12                          | -1.55                          |            |
| Adjustments for decrease (increase) in trade receivables, current                           | -1.12                          | 0.29                           |            |
| Adjustments for decrease (increase) in other current assets                                 | -0.59                          | -0.1                           |            |
| Adjustments for increase (decrease) in trade payables, current                              | 9.52                           | 0                              |            |
| Adjustments for increase (decrease) in other current liabilities                            | 0.28                           | 1.09                           |            |
| Adjustments for depreciation and amortisation expense                                       | 0.16                           | 0.04                           |            |
| Other adjustments to reconcile profit (loss)  | (A) -0.84                      | (B) 0.19                       |            |
| Other adjustments for non-cash items  | 0                              | 0                              |            |
| Total adjustments for reconcile profit (loss)   | 12.01                          | 5.16                           |            |
| Net cash flows from (used in) operations  | -53.79                         | -17.6                          |            |
| Other inflows (outflows) of cash  | -0.01                          | 0                              |            |
| Net cash flows from (used in) operating activities  | -53.8                          | -17.6                          |            |
| Cash flows from used in investing activities [Abstract]                                     |                                |                                |            |
| Purchase of property, plant and equipment   | 3.84                           | 0.28                           |            |
| Net cash flows from (used in) investing activities  | -3.84                          | -0.28                          |            |
| Cash flows from used in financing activities [Abstract]                                     |                                |                                |            |
| Proceeds from borrowings  | 59                             | 17.89                          |            |
| Interest paid   | 0.77                           | 0.38                           |            |
| Other inflows (outflows) of cash  | 0                              | -0.01                          |            |
| Net cash flows from (used in) financing activities  | 58.23                          | 17.5                           |            |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 0.59                           | -0.38                          |            |
| Net increase (decrease) in cash and cash equivalents  | 0.59                           | -0.38                          |            |
| Cash and cash equivalents cash flow statement at end of period                              | 0.69                           | 0.1                            | 0.48       |

#### Footnotes

(A) Provision for Employees Benefits : 0.14 Employees Benefits Paid : -0.98

(B) Provision for Employees Benefits : 0.19 Employees Benefits Paid : 0

### [610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022          |
|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (39)<br>[See below] |

## Textual information (39)

### Disclosure of significant accounting policies [Text Block]

REVERSE AGE HEALTH SERVICES PRIVATE LIMITED

CIN - U74900DL2011PTC213588

Notes to  
Financial  
Statements  
for the  
year ended  
31st  
March,  
2022

#### 1 Company Overview

Reverse Age Health Services Private Limited is a private limited company domiciled in India incorporated under the provisions of the Indian Companies Act and has its registered office in Delhi, India. It is wholly owned subsidiary company of Dr. Fresh Assets Limited, a company listed on Metropolitan Stock Exchange of India (MSEI). The Company is engaged in the Health services and other related activities.

#### 2 Significant Accounting Policies

##### 2.1 Basis of Preparation of financial statements

These Financial Statements have been prepared in accordance with the accounting principals generally accepted in India including Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Accounting Standards) Amendment Rules, 2016 and guidelines issued by the Securities Exchange Board of India.

The Financial Statements have been prepared on the historical cost basis except for certain financial instruments measured at fair values at the end of each reporting period, as explained in the accounting policies.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

##### Reporting Presentation Currency

All amounts in these financial statements and notes thereon have been presented in Indian Rupees (INR) (reporting and primary functional currency of the company) and rounded off to the nearest lakhs with two decimals, unless otherwise stated.

##### 2.2 Classification of Current and Non-current Assets and Liabilities

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle

- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged

or used to settle a liability for at least twelve months after the reporting period.

- All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- The Company classifies all other liabilities as non-current.
- Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

## 2.3 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. The specific recognition criteria described below must also be met before revenue is recognised.

### (i) Sales of Goods :

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and are stated exclusive of sales tax, value added tax (VAT), goods and service tax (GST). Revenue from Real estate related activities is recognised on accrual basis.

### (ii) Rendering of Services :

Revenue from sale of service is recognised as per terms of the contract with customers when the outcome of the transactions involving rendering of services can be estimated reliably.

### (iii) Interest Income :

For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in other income in the statement of profit and loss. Interest income from fixed deposits, loans and others is recognized on accrual basis.

### (iv) Dividend and other Investment Income :

Revenue from dividend from equity is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend. Dividend income from mutual funds is recognized when the right to receive the dividend is unconditionally established. Profit/loss on sale/redemption of investments is recognized on the date of transaction of sale/redemption and is computed with reference to the original cost of the investment sold.

### (v) Lease Income :

Lease agreements where the risks and rewards incident to the ownership of an asset substantially vest with the lessor are

recognized as operating leases. Lease rentals are recognized on straight-line basis as per the terms of the agreements in the statement of profit and loss.

(vi) Insurance Claims:

Insurance Claims are recognised in the books only after certainty of its realisation.

## 2.4 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

## 2.5 Foreign currency transactions and translation

i) Transactions in foreign currencies are accounted for at the exchange rate prevailing on the date of transaction.

ii) In respect of monetary assets and liabilities denominated in foreign currencies, exchange differences arising out of settlement are recognised in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the Balance Sheet date are translated at the exchange rate on that date, the resultant exchange differences are recognised in the Statement of Profit and Loss.

iii) Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

## 2.6 Borrowing Costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Transaction cost in respect of long-term borrowings are amortised over the tenure of respective loans using effective interest method. All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Other borrowing costs are expensed in the period in which they are incurred.

## 2.7 Employee Benefits

(i) Short Term Employee Benefits

All employee benefits payable within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages etc. and the expected cost of bonus, exgratia, incentives are recognized in the period during which the employee renders the related service.

(ii) Post-Employment Benefits

(a)

Defined Contribution Plans

(i) Provident Fund Scheme is a defined contribution plan. The contribution paid/payable under the scheme is recognized in the profit & loss account during the period during which the employee renders the related service.

(ii) The company extends benefits of leave to the employees while in service as well as on retirement. Provision for leave encashment benefit is being made on the basis of actuarial valuation.

#### Defined Benefit Plans

The present value of obligation under defined benefit plan is determined based on actuarial valuation under the projected unit credit method which recognizes each period of service as giving rise to additional unit of employees benefits entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans is based on the market yields on government securities as at balance sheet date, having maturity periods approximated to the returns of related obligations. In case of funded plans the fair value of the planned assets is reduced from the gross obligation under the defined benefit plans to recognize the obligation on net basis.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

(b)

(c)

## 2.8 Taxation

Income tax expense represents the sum of the tax current tax and deferred tax.

#### Current tax

Current tax is the amount of tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws in the countries where the Company operates and generates taxable income.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

#### Current and deferred tax for the period

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

#### Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences.

Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable



profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax asset against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

## 2.9 Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the period in which the costs are incurred.

Expenditure related to and incurred during implementation of capital projects is included under "Capital Work in Progress". The same is allocated on a systematic basis to the respective fixed assets on completion of construction of fixed assets.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss.

Property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses., if any.

Fixed assets acquired under hire purchase schemes are capitalized at their principal value and hire charges are expensed. Fixed assets taken on lease are not treated as assets of the company and lease rentals are charged off as revenue expenses.

Spares received along with the plant or equipment and those purchased subsequently for specific machines and having irregular use are being capitalized.

## 2.10 Depreciation

Depreciation commences when the assets are ready for their intended use. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognized so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using straight-line method as per the useful life prescribed in Schedule II to the Companies Act,2013.

Depreciation on Assets acquired /capitalised/ disposed off during

the year is provided on pro-rata basis with reference to the date of addition/capitalization/ disposal. Individual assets costing less than Rs.5,000/- are fully depreciated in the year of purchase. Lease hold land is amortized over the period of lease.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

## 2.11 Intangible Assets

Intangible Assets are stated at cost less accumulated amortization.

## 2.12 Impairment of Property, plant and equipment and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Any reversal of the previously recognised impairment loss is limited to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

## 2.13 Inventories

Inventories are valued at lower of cost or net realisable value. Cost is determined using the First in First out (FIFO) formula. Finished goods and stock in process include cost of conversion and other costs incurred in bringing the inventories to their present location and conditions. Cost of machinery spares which can be used only in connection with plant & machinery and whose use is expected to be irregular are amortized proportionately over a period of residual useful life of machinery as technically evaluated. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the company.

## 2.14 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable

that an outflow of resources will be required to settle the

obligation and the amount can be reliably estimated. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions in the nature of long term are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

#### 2.15 Investment in subsidiaries, joint-ventures and associates

Investment in subsidiaries, joint-ventures and associates has been accounted for at cost.

#### 2.16 Impairment of financial assets

The company assesses impairment based on expected credit lossess (ECL) model to the following :

- Financial Assets are measured at amortised cost;
- Financial Assets are measured at fair value through other comprehensive income (FVTOCI)

#### 2.17 Borrowings.

Borrowings are recognized initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortized cost with any difference between cost and redemption value being recognized in the statement of profit or loss over the period of the borrowings using the effective interest method.

#### 2.18 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, short-term deposits and highly liquid investments with an original maturity of three months or less which are readily convertible in cash and subject to insignificant risk of change in value.

#### 2.19 Earnings Per Share

Earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

#### 2.20 Contingent Liability and Contingent Assets

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Major contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote. Contingent assets are not recognized in the financial statements but disclosed, where an inflow of economic benefit is probable.

#### 2.21 Trade Receivables

Trade receivables are amounts due from customers for goods sold in the ordinary course of business. If collection is expected to be collected within a period of 12 months or less from the reporting date, they are classified as current assets otherwise as non-current assets.

## 2.22 Financial Instruments

### (i) Financial Assets

#### Initial Recognition and Measurement

All Financial assets are recognized initially at fair value plus, in the case of Financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the Financial asset.

Financial assets are classified, at initial recognition, as Financial assets measured at fair value or as Financial assets measured at amortized cost.

#### Subsequent Measurement

For purpose of subsequent measurement of Financial assets are classified in two broad categories:

- Financial Assets at fair value
- Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A Financial asset that meets the following two conditions is measured at amortized cost.

- Business Model Test: The objective of the company's business model is to hold the Financial asset to collect the contractual cash flows.
- Cash Flow characteristics test: The contractual terms of the Financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A Financial asset that meets the following two conditions is measured at fair value through OCI:

- Business Model Test: The Financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial assets.
- Cash flow characteristics test: The contractual terms of the Financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other Financial assets are measured at fair value through profit and loss.

All equity investments are measured at fair value in the balance sheet, with value changes recognized in the statement of profit and loss, except for those equity investments for which the entity has elected irrevocable option to present value changes in OCI.

### (ii) Financial Liabilities

All Financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL). A Financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition. Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognised in statement of profit and loss. Other Financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in

statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

### 3 Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

#### 3.1 Property, Plant and Equipments

Property, Plant and Equipments represent a significant proportion of the asset base of the company. The management of the Company makes assumptions about the estimated useful lives, depreciation methods or residual values of items of property, plant and equipment, based on past experience and information currently available. In addition, the management assesses annually whether any indications of impairment of intangible assets and tangible assets.

#### 3.2 Trade Receivables

The management believe that the net carrying amount of trade receivables is recoverable based on their past experience in the market and their assessment of the credit worthiness of debtors at Balance Sheet date. The provision is made against Trade receivable based on Expected Credit Loss model as per Ind AS-109.

#### 3.3 Defined Benefit Plans

The provisions for defined benefit plans have been calculated by an actuarial expert. The basic assumptions are related to the mortality, discount rate and expected developments with regards to the salaries. The discount rate have been determined by reference to market yields at the end of the reporting period based on the expected duration of the obligation. The future salary increases have been estimated by using the expected inflation plus an additional mark-up based on historical experience and management expectations.

#### 3.4 Taxes

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits.

#### 3.5 Provisions and liabilities

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change. The amounts are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

## 3.6 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

**[610200] Notes - Corporate information and statement of IndAs compliance**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] |   |   |
| Statement of Ind AS compliance [TextBlock]  | As per Financials<br><br>/>             | As per Financials<br><br>/>             |
| Whether there is any departure from Ind AS  | No                                      | No                                      |
| Whether there are reclassifications to comparative amounts                              | No                                      | No                                      |
| Disclosure of significant accounting policies [TextBlock]                               | Textual information (40)<br>[See below] |   |

## Textual information (40)

### Disclosure of significant accounting policies [Text Block]

REVERSE AGE HEALTH SERVICES PRIVATE LIMITED

CIN - U74900DL2011PTC213588

Notes to  
Financial  
Statements  
for the  
year ended  
31st  
March,  
2022

#### 1 Company Overview

Reverse Age Health Services Private Limited is a private limited company domiciled in India incorporated under the provisions of the Indian Companies Act and has its registered office in Delhi, India. It is wholly owned subsidiary company of Dr. Fresh Assets Limited, a company listed on Metropolitan Stock Exchange of India (MSEI). The Company is engaged in the Health services and other related activities.

#### 2 Significant Accounting Policies

##### 2.1 Basis of Preparation of financial statements

These Financial Statements have been prepared in accordance with the accounting principals generally accepted in India including Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Accounting Standards) Amendment Rules, 2016 and guidelines issued by the Securities Exchange Board of India.

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Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

##### Reporting Presentation Currency

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- Expected to be realised or intended to be sold or consumed in normal operating cycle



- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged

or used to settle a liability for at least twelve months after the reporting period.

- All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- The Company classifies all other liabilities as non-current.
- Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

## 2.3 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. The specific recognition criteria described below must also be met before revenue is recognised.

### (i) Sales of Goods :

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and are stated exclusive of sales tax, value added tax (VAT), goods and service tax (GST). Revenue from Real estate related activities is recognised on accrual basis.

### (ii) Rendering of Services :

Revenue from sale of service is recognised as per terms of the contract with customers when the outcome of the transactions involving rendering of services can be estimated reliably.

### (iii) Interest Income :

For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in other income in the statement of profit and loss. Interest income from fixed deposits, loans and others is recognized on accrual basis.

### (iv) Dividend and other Investment Income :

Revenue from dividend from equity is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend. Dividend income from mutual funds is recognized when the right to receive the dividend is unconditionally established. Profit/loss on sale/redemption of investments is recognized on the date of transaction of sale/redemption and is computed with reference to the original cost of the investment sold.

### (v) Lease Income :

Lease agreements where the risks and rewards incident to the ownership of an asset substantially vest with the lessor are

recognized as operating leases. Lease rentals are recognized on straight-line basis as per the terms of the agreements in the statement of profit and loss.

(vi) Insurance Claims:

Insurance Claims are recognised in the books only after certainty of its realisation.

## 2.4 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

## 2.5 Foreign currency transactions and translation

i) Transactions in foreign currencies are accounted for at the exchange rate prevailing on the date of transaction.

ii) In respect of monetary assets and liabilities denominated in foreign currencies, exchange differences arising out of settlement are recognised in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the Balance Sheet date are translated at the exchange rate on that date, the resultant exchange differences are recognised in the Statement of Profit and Loss.

iii) Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

## 2.6 Borrowing Costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Transaction cost in respect of long-term borrowings are amortised over the tenure of respective loans using effective interest method. All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Other borrowing costs are expensed in the period in which they are incurred.

## 2.7 Employee Benefits

(i) Short Term Employee Benefits

All employee benefits payable within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages etc. and the expected cost of bonus, exgratia, incentives are recognized in the period during which the employee renders the related service.

(ii) Post-Employment Benefits

(a)

Defined Contribution Plans

(i) Provident Fund Scheme is a defined contribution plan. The contribution paid/payable under the scheme is recognized in the profit & loss account during the period during which the employee renders the related service.

(ii) The company extends benefits of leave to the employees while in service as well as on retirement. Provision for leave encashment benefit is being made on the basis of actuarial valuation.

#### Defined Benefit Plans

The present value of obligation under defined benefit plan is determined based on actuarial valuation under the projected unit credit method which recognizes each period of service as giving rise to additional unit of employees benefits entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans is based on the market yields on government securities as at balance sheet date, having maturity periods approximated to the returns of related obligations. In case of funded plans the fair value of the planned assets is reduced from the gross obligation under the defined benefit plans to recognize the obligation on net basis.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

(b)

(c)

## 2.8 Taxation

Income tax expense represents the sum of the tax current tax and deferred tax.

#### Current tax

Current tax is the amount of tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws in the countries where the Company operates and generates taxable income.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

#### Current and deferred tax for the period

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

#### Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences.

Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable

profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax asset against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

## 2.9 Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the period in which the costs are incurred.

Expenditure related to and incurred during implementation of capital projects is included under "Capital Work in Progress". The same is allocated on a systematic basis to the respective fixed assets on completion of construction of fixed assets.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss.

Property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses., if any.

Fixed assets acquired under hire purchase schemes are capitalized at their principal value and hire charges are expensed. Fixed assets taken on lease are not treated as assets of the company and lease rentals are charged off as revenue expenses.

Spares received along with the plant or equipment and those purchased subsequently for specific machines and having irregular use are being capitalized.

## 2.10 Depreciation

Depreciation commences when the assets are ready for their intended use. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation is recognized so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using straight-line method as per the useful life prescribed in Schedule II to the Companies Act,2013.

Depreciation on Assets acquired /capitalised/ disposed off during

the year is provided on pro-rata basis with reference to the date of addition/capitalization/ disposal. Individual assets costing less than Rs.5,000/- are fully depreciated in the year of purchase. Lease hold land is amortized over the period of lease.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

## 2.11 Intangible Assets

Intangible Assets are stated at cost less accumulated amortization.

## 2.12 Impairment of Property, plant and equipment and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Any reversal of the previously recognised impairment loss is limited to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

## 2.13 Inventories

Inventories are valued at lower of cost or net realisable value. Cost is determined using the First in First out (FIFO) formula. Finished goods and stock in process include cost of conversion and other costs incurred in bringing the inventories to their present location and conditions. Cost of machinery spares which can be used only in connection with plant & machinery and whose use is expected to be irregular are amortized proportionately over a period of residual useful life of machinery as technically evaluated. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the company.

## 2.14 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable

that an outflow of resources will be required to settle the



obligation and the amount can be reliably estimated. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions in the nature of long term are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

#### 2.15 Investment in subsidiaries, joint-ventures and associates

Investment in subsidiaries, joint-ventures and associates has been accounted for at cost.

#### 2.16 Impairment of financial assets

The company assesses impairment based on expected credit lossess (ECL) model to the following :

- Financial Assets are measured at amortised cost;
- Financial Assets are measured at fair value through other comprehensive income (FVTOCI)

#### 2.17 Borrowings.

Borrowings are recognized initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortized cost with any difference between cost and redemption value being recognized in the statement of profit or loss over the period of the borrowings using the effective interest method.

#### 2.18 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, short-term deposits and highly liquid investments with an original maturity of three months or less which are readily convertible in cash and subject to insignificant risk of change in value.

#### 2.19 Earnings Per Share

Earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

#### 2.20 Contingent Liability and Contingent Assets

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Major contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote. Contingent assets are not recognized in the financial statements but disclosed, where an inflow of economic benefit is probable.

#### 2.21 Trade Receivables

Trade receivables are amounts due from customers for goods sold in the ordinary course of business. If collection is expected to be collected within a period of 12 months or less from the reporting date, they are classified as current assets otherwise as non-current assets.

## 2.22 Financial Instruments

### (i) Financial Assets

#### Initial Recognition and Measurement

All Financial assets are recognized initially at fair value plus, in the case of Financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the Financial asset.

Financial assets are classified, at initial recognition, as Financial assets measured at fair value or as Financial assets measured at amortized cost.

#### Subsequent Measurement

For purpose of subsequent measurement of Financial assets are classified in two broad categories:

- Financial Assets at fair value
- Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A Financial asset that meets the following two conditions is measured at amortized cost.

- Business Model Test: The objective of the company's business model is to hold the Financial asset to collect the contractual cash flows.
- Cash Flow characteristics test: The contractual terms of the Financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A Financial asset that meets the following two conditions is measured at fair value through OCI:

- Business Model Test: The Financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial assets.
- Cash flow characteristics test: The contractual terms of the Financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other Financial assets are measured at fair value through profit and loss.

All equity investments are measured at fair value in the balance sheet, with value changes recognized in the statement of profit and loss, except for those equity investments for which the entity has elected irrevocable option to present value changes in OCI.

### (ii) Financial Liabilities

All Financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL). A Financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition. Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognised in statement of profit and loss. Other Financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in

statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

### 3 Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

#### 3.1 Property, Plant and Equipments

Property, Plant and Equipments represent a significant proportion of the asset base of the company. The management of the Company makes assumptions about the estimated useful lives, depreciation methods or residual values of items of property, plant and equipment, based on past experience and information currently available. In addition, the management assesses annually whether any indications of impairment of intangible assets and tangible assets.

#### 3.2 Trade Receivables

The management believe that the net carrying amount of trade receivables is recoverable based on their past experience in the market and their assessment of the credit worthiness of debtors at Balance Sheet date. The provision is made against Trade receivable based on Expected Credit Loss model as per Ind AS-109.

#### 3.3 Defined Benefit Plans

The provisions for defined benefit plans have been calculated by an actuarial expert. The basic assumptions are related to the mortality, discount rate and expected developments with regards to the salaries. The discount rate have been determined by reference to market yields at the end of the reporting period based on the expected duration of the obligation. The future salary increases have been estimated by using the expected inflation plus an additional mark-up based on historical experience and management expectations.

#### 3.4 Taxes

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits.

#### 3.5 Provisions and liabilities

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change. The amounts are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

## 3.6 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

**[610300] Notes - Accounting policies, changes in accounting estimates and errors**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]        |   |   |
| Disclosure of initial application of standards or interpretations [TextBlock]                    |   |   |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No                                      | No                                      |
| Disclosure of voluntary change in accounting policy [TextBlock]                                  |   |   |
| Whether there is any voluntary change in accounting policy                                       | No                                      | No                                      |
| Disclosure of changes in accounting estimates [TextBlock]  |   |   |
| Whether there are changes in accounting estimates during the year                                | No                                      | No                                      |

**[400600] Notes - Property, plant and equipment****Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of property, plant and equipment [Axis]</b>                               | <b>Office equipment [Member]</b>        |   |   |   |
|--|---|---|---|---|
| <b>Sub classes of property, plant and equipment [Axis]</b>                           | <b>Owned and leased assets [Member]</b> |   | <b>Owned assets [Member]</b>            |   |
|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
| Disclosure of additional information about property plant and equipment [Abstract]   |   |   |   |   |
| Disclosure of additional information about property plant and equipment [Line items] |   |   |   |   |
| Depreciation method, property, plant and equipment                                   | Refer to child member                   | Refer to child member                   | Straight Line Method                    | Straight Line Method                    |
| Useful lives or depreciation rates, property, plant and equipment                    | Refer to child member                   | Refer to child member                   | As per Financial Statements             | As per Financial Statements             |
| Whether property, plant and equipment are stated at revalued amount                  | No                                      | No                                      | No                                      | No                                      |

**Disclosure of additional information about property plant and equipment [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of property, plant and equipment [Axis]</b>                               | <b>Computer equipments [Member]</b>     |   |   |   |
|--|---|---|---|---|
| <b>Sub classes of property, plant and equipment [Axis]</b>                           | <b>Owned and leased assets [Member]</b> |   | <b>Owned assets [Member]</b>            |   |
|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
| Disclosure of additional information about property plant and equipment [Abstract]   |   |   |   |   |
| Disclosure of additional information about property plant and equipment [Line items] |   |   |   |   |
| Depreciation method, property, plant and equipment                                   | Refer to child member                   | Refer to child member                   | Straight Line Method                    | Straight Line Method                    |
| Useful lives or depreciation rates, property, plant and equipment                    | Refer to child member                   | Refer to child member                   | As per Financial Statements             | As per Financial Statements             |
| Whether property, plant and equipment are stated at revalued amount                  | No                                      | No                                      | No                                      | No                                      |

**Disclosure of detailed information about property, plant and equipment [Table]**
**..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Property, plant and equipment [Member] |            |                                |                                |
|---|--|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member]       |            |                                |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Carrying amount [Member]               |            | Gross carrying amount [Member] |                                |
|   | 31/03/2022                             | 31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |  |            |                                |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |  |            |                                |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |  |            |                                |                                |
| Changes in property, plant and equipment [Abstract]                                 |  |            |                                |                                |
| Additions other than through business combinations, property, plant and equipment   |  |            | 3.84                           | 0.28                           |
| Disposals and retirements, property, plant and equipment [Abstract]                 |  |            |                                |                                |
| Disposals, property, plant and equipment  |  |            | 0                              | 0                              |
| Total disposals and retirements, property, plant and equipment                      |  |            | 0                              | 0                              |
| Total increase (decrease) in property, plant and equipment                          |  |            | 3.84                           | 0.28                           |
| Property, plant and equipment at end of period                                      | 3.98                                   | 0.3        | 4.81                           | 0.97                           |

**Disclosure of detailed information about property, plant and equipment [Table]**
**..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Property, plant and equipment [Member] |  |                                |            |
|---|--|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member]       |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Gross carrying amount [Member]         | Accumulated depreciation and impairment [Member] |                                |            |
|   | 31/03/2020                             | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |  |  |                                |            |
| Disclosure of detailed information about property, plant and equipment [Line items] |  |  |                                |            |
| Reconciliation of changes in property, plant and equipment [Abstract]               |  |  |                                |            |
| Changes in property, plant and equipment [Abstract]                                 |  |  |                                |            |
| Depreciation, property, plant and equipment [Abstract]                              |  |  |                                |            |
| Depreciation recognised in profit or loss   |  | 0.17   | 0.04                           |            |
| Total Depreciation property plant and equipment                                     |  | 0.17   | 0.04                           |            |
| Disposals and retirements, property, plant and equipment [Abstract]                 |  |  |                                |            |
| Disposals, property, plant and equipment  |  | 0.01   | 0                              |            |
| Total disposals and retirements, property, plant and equipment                      |  | 0.01   | 0                              |            |
| Total increase (decrease) in property, plant and equipment                          |  | 0.16   | 0.04                           |            |
| Property, plant and equipment at end of period                                      | 0.69                                   | 0.83   | 0.67                           | 0.63       |

**Disclosure of detailed information about property, plant and equipment [Table]**
**..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Office equipment [Member]        |                                |            |                                |
|---|----------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member] |                                |            |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Carrying amount [Member]         |                                |            | Gross carrying amount [Member] |
|   | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                  |                                |            |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                  |                                |            |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                  |                                |            |                                |
| Changes in property, plant and equipment [Abstract]                                 |                                  |                                |            |                                |
| Additions other than through business combinations, property, plant and equipment   | 3.84                             | 0.22                           |            | 3.84                           |
| Depreciation, property, plant and equipment [Abstract]                              |                                  |                                |            |                                |
| Depreciation recognised in profit or loss   | -0.14                            | -0.03                          |            |                                |
| Total Depreciation property plant and equipment                                     | -0.14                            | -0.03                          |            |                                |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                  |                                |            |                                |
| Disposals, property, plant and equipment  | 0                                | 0                              |            | 0                              |
| Total disposals and retirements, property, plant and equipment                      | 0                                | 0                              |            | 0                              |
| Total increase (decrease) in property, plant and equipment                          | 3.7                              | 0.19                           |            | 3.84                           |
| Property, plant and equipment at end of period                                      | 3.92                             | 0.22                           | 0.03       | 4.24                           |

**Disclosure of detailed information about property, plant and equipment [Table]**
**..(4)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Office equipment [Member]        |            |  |                                |
|---|----------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member] |            |  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Gross carrying amount [Member]   |            | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2020<br>to<br>31/03/2021   | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                  |            |  |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                  |            |  |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                  |            |  |                                |
| Changes in property, plant and equipment [Abstract]                                 |                                  |            |  |                                |
| Additions other than through business combinations, property, plant and equipment   | 0.22                             |            |  |                                |
| Depreciation, property, plant and equipment [Abstract]                              |                                  |            |  |                                |
| Depreciation recognised in profit or loss   |                                  |            | 0.14   | 0.03                           |
| Total Depreciation property plant and equipment                                     |                                  |            | 0.14   | 0.03                           |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                  |            |  |                                |
| Disposals, property, plant and equipment  | 0                                |            | 0  | 0                              |
| Total disposals and retirements, property, plant and equipment                      | 0                                |            | 0  | 0                              |
| Total increase (decrease) in property, plant and equipment                          | 0.22                             |            | 0.14   | 0.03                           |
| Property, plant and equipment at end of period                                      | 0.4                              | 0.18       | 0.32   | 0.18                           |

## Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Office equipment [Member]                        |                          |                          |            |
|---|--|--------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member]                 | Owned assets [Member]    |                          |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Accumulated depreciation and impairment [Member] | Carrying amount [Member] |                          |            |
|   | 31/03/2020                                       | 01/04/2021 to 31/03/2022 | 01/04/2020 to 31/03/2021 | 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |  |                          |                          |            |
| Disclosure of detailed information about property, plant and equipment [Line items] |  |                          |                          |            |
| Reconciliation of changes in property, plant and equipment [Abstract]               |  |                          |                          |            |
| Changes in property, plant and equipment [Abstract]                                 |  |                          |                          |            |
| Additions other than through business combinations, property, plant and equipment   |  | 3.84                     | 0.22                     |            |
| Depreciation, property, plant and equipment [Abstract]                              |  |                          |                          |            |
| Depreciation recognised in profit or loss   |  | -0.14                    | -0.03                    |            |
| Total Depreciation property plant and equipment                                     |  | -0.14                    | -0.03                    |            |
| Disposals and retirements, property, plant and equipment [Abstract]                 |  |                          |                          |            |
| Disposals, property, plant and equipment  |  | 0                        | 0                        |            |
| Total disposals and retirements, property, plant and equipment                      |  | 0                        | 0                        |            |
| Total increase (decrease) in property, plant and equipment                          |  | 3.7                      | 0.19                     |            |
| Property, plant and equipment at end of period                                      | 0.15   | 3.92                     | 0.22                     | 0.03       |

## Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Office equipment [Member]      |                                |            |  |
|---|--------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis]                                 | Owned assets [Member]          |                                |            |  |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Gross carrying amount [Member] |                                |            | Accumulated depreciation and impairment [Member] |
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022                   |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                |                                |            |  |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                |                                |            |  |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                |                                |            |  |
| Changes in property, plant and equipment [Abstract]                                 |                                |                                |            |  |
| Additions other than through business combinations, property, plant and equipment   | 3.84                           | 0.22                           |            |  |
| Depreciation, property, plant and equipment [Abstract]                              |                                |                                |            |  |
| Depreciation recognised in profit or loss   |                                |                                |            | 0.14   |
| Total Depreciation property plant and equipment                                     |                                |                                |            | 0.14   |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                |                                |            |  |
| Disposals, property, plant and equipment  | 0                              | 0                              |            | 0  |
| Total disposals and retirements, property, plant and equipment                      | 0                              | 0                              |            | 0  |
| Total increase (decrease) in property, plant and equipment                          | 3.84                           | 0.22                           |            | 0.14   |
| Property, plant and equipment at end of period                                      | 4.24                           | 0.4                            | 0.18       | 0.32   |



**Disclosure of detailed information about property, plant and equipment [Table]**
**..(7)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Office equipment [Member]                        |            | Computer equipments [Member]     |                                |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned assets [Member]                            |            | Owned and leased assets [Member] |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Accumulated depreciation and impairment [Member] |            | Carrying amount [Member]         |                                |
|   | 01/04/2020<br>to<br>31/03/2021                   | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |  |            |                                  |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |  |            |                                  |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |  |            |                                  |                                |
| Changes in property, plant and equipment [Abstract]                                 |  |            |                                  |                                |
| Additions other than through business combinations, property, plant and equipment   |  |            | 0                                | 0.06                           |
| Depreciation, property, plant and equipment [Abstract]                              |  |            |                                  |                                |
| Depreciation recognised in profit or loss   | 0.03   |            | -0.03                            | -0.01                          |
| Total Depreciation property plant and equipment                                     | 0.03   |            | -0.03                            | -0.01                          |
| Disposals and retirements, property, plant and equipment [Abstract]                 |  |            |                                  |                                |
| Disposals, property, plant and equipment  | 0  |            | -0.01                            | 0                              |
| Total disposals and retirements, property, plant and equipment                      | 0  |            | -0.01                            | 0                              |
| Total increase (decrease) in property, plant and equipment                          | 0.03   |            | -0.02                            | 0.05                           |
| Property, plant and equipment at end of period                                      | 0.18   | 0.15       | 0.06                             | 0.08                           |

**Disclosure of detailed information about property, plant and equipment [Table]**
**..(8)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Computer equipments [Member]     |                                |                                |            |
|---|----------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member] |                                |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Carrying amount [Member]         | Gross carrying amount [Member] |                                |            |
|   | 31/03/2020                       | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                  |                                |                                |            |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                  |                                |                                |            |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                  |                                |                                |            |
| Changes in property, plant and equipment [Abstract]                                 |                                  |                                |                                |            |
| Additions other than through business combinations, property, plant and equipment   |                                  | 0                              | 0.06                           |            |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                  |                                |                                |            |
| Disposals, property, plant and equipment  |                                  | 0                              | 0                              |            |
| Total disposals and retirements, property, plant and equipment                      |                                  | 0                              | 0                              |            |
| Total increase (decrease) in property, plant and equipment                          |                                  | 0                              | 0.06                           |            |
| Property, plant and equipment at end of period                                      | 0.03                             | 0.57                           | 0.57                           | 0.51       |

## Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Computer equipments [Member]                     |                                |            |                                |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned and leased assets [Member]                 |                                |            | Owned assets [Member]          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |
|   | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |  |                                |            |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |  |                                |            |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |  |                                |            |                                |
| Changes in property, plant and equipment [Abstract]                                 |  |                                |            |                                |
| Additions other than through business combinations, property, plant and equipment   |  |                                |            | 0                              |
| Depreciation, property, plant and equipment [Abstract]                              |  |                                |            |                                |
| Depreciation recognised in profit or loss   | 0.03   | 0.01                           |            | -0.03                          |
| Total Depreciation property plant and equipment                                     | 0.03   | 0.01                           |            | -0.03                          |
| Disposals and retirements, property, plant and equipment [Abstract]                 |  |                                |            |                                |
| Disposals, property, plant and equipment  | 0.01   | 0                              |            | -0.01                          |
| Total disposals and retirements, property, plant and equipment                      | 0.01   | 0                              |            | -0.01                          |
| Total increase (decrease) in property, plant and equipment                          | 0.02   | 0.01                           |            | -0.02                          |
| Property, plant and equipment at end of period                                      | 0.51   | 0.49                           | 0.48       | 0.06                           |

**Disclosure of detailed information about property, plant and equipment [Table]****..(10)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Computer equipments [Member]   |            |                                |                                |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned assets [Member]          |            |                                |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Carrying amount [Member]       |            | Gross carrying amount [Member] |                                |
|   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                |            |                                |                                |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                |            |                                |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                |            |                                |                                |
| Changes in property, plant and equipment [Abstract]                                 |                                |            |                                |                                |
| Additions other than through business combinations, property, plant and equipment   | 0.06                           |            | 0                              | 0.06                           |
| Depreciation, property, plant and equipment [Abstract]                              |                                |            |                                |                                |
| Depreciation recognised in profit or loss   | -0.01                          |            |                                |                                |
| Total Depreciation property plant and equipment                                     | -0.01                          |            |                                |                                |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                |            |                                |                                |
| Disposals, property, plant and equipment  | 0                              |            | 0                              | 0                              |
| Total disposals and retirements, property, plant and equipment                      | 0                              |            | 0                              | 0                              |
| Total increase (decrease) in property, plant and equipment                          | 0.05                           |            | 0                              | 0.06                           |
| Property, plant and equipment at end of period                                      | 0.08                           | 0.03       | 0.57                           | 0.57                           |

**Disclosure of detailed information about property, plant and equipment [Table]****..(11)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of property, plant and equipment [Axis]                                     | Computer equipments [Member]   |  |                                |            |
|---|--------------------------------|--|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis]                                 | Owned assets [Member]          |  |                                |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]           | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] |                                |            |
|   | 31/03/2020                     | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract]   |                                |  |                                |            |
| Disclosure of detailed information about property, plant and equipment [Line items] |                                |  |                                |            |
| Reconciliation of changes in property, plant and equipment [Abstract]               |                                |  |                                |            |
| Changes in property, plant and equipment [Abstract]                                 |                                |  |                                |            |
| Depreciation, property, plant and equipment [Abstract]                              |                                |  |                                |            |
| Depreciation recognised in profit or loss   |                                | 0.03   | 0.01                           |            |
| Total Depreciation property plant and equipment                                     |                                | 0.03   | 0.01                           |            |
| Disposals and retirements, property, plant and equipment [Abstract]                 |                                |  |                                |            |
| Disposals, property, plant and equipment  |                                | (A) 0.01   | 0                              |            |
| Total disposals and retirements, property, plant and equipment                      |                                | 0.01   | 0                              |            |
| Total increase (decrease) in property, plant and equipment                          |                                | 0.02   | 0.01                           |            |
| Property, plant and equipment at end of period                                      | 0.51                           | 0.51   | 0.49                           | 0.48       |

(A) adjustments- 0.01

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of impairment of assets [TextBlock]   |   |   |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock]  |   |   |
| Whether there is any impairment loss or reversal of impairment loss during the year  | No                                      | No                                      |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] |   |   |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit                                   | No                                      | No                                      |

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of investment property [TextBlock]                       |   |   |
| Depreciation method, investment property, cost model                | As per Financials                       | As per Financials                       |
| Useful lives or depreciation rates, investment property, cost model | As per Financials                       | As per Financials                       |

**[400900] Notes - Other intangible assets**

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of other intangible assets [Axis]</b>  | <b>Company other intangible assets [Member]</b>  |                   |
|---|--|-------------------|
| <b>Sub classes of other intangible assets [Axis]</b>  | <b>Internally generated and other than internally generated intangible assets [Member]</b> |                   |
| <b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b> | <b>Carrying amount [Member]</b>  |                   |
|   | <b>31/03/2022</b>  | <b>31/03/2021</b> |
| Disclosure of detailed information about other intangible assets [Abstract]                     |  |                   |
| Disclosure of detailed information about other intangible assets [Line items]                   |  |                   |
| Reconciliation of changes in other intangible assets [Abstract]                                 |  |                   |
| Other intangible assets at end of period  | 0  | 0                 |

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of other intangible assets [TextBlock]                            |   |   |
| Disclosure of detailed information about other intangible assets [TextBlock] |   |   |
| Disclosure of intangible assets with indefinite useful life [TextBlock]      |   |   |
| Whether there are intangible assets with indefinite useful life              | No                                      | No                                      |

**[401000] Notes - Biological assets other than bearer plants**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] |   |   |
| Depreciation method, biological assets other than bearer plants, at cost  | The company is holding no such assets.  | The company is holding no such assets.  |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost   | The company is holding no such assets.  | The company is holding no such assets.  |

**[611100] Notes - Financial instruments****Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of financial liabilities [Axis]</b>    | <b>Financial liabilities at amortised cost, class [Member]</b> |                   |   |                   |
|---|--|-------------------|---|-------------------|
| <b>Categories of financial liabilities [Axis]</b> | <b>Financial liabilities, category [Member]</b>                |                   | <b>Financial liabilities at amortised cost, category [Member]</b> |                   |
|   | <b>31/03/2022</b>  | <b>31/03/2021</b> | <b>31/03/2022</b>   | <b>31/03/2021</b> |
| Disclosure of financial liabilities [Abstract]    |  |                   |   |                   |
| Disclosure of financial liabilities [Line items]  |  |                   |   |                   |
| Financial liabilities                             | 9.52   | 0                 | 9.52  | 0                 |
| Financial liabilities, at fair value              | 9.52   | 0                 | 9.52  | 0                 |

**Disclosure of financial liabilities [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of financial liabilities [Axis]</b>    | <b>Financial liabilities at fair value, class [Member]</b> |                   |   |                   |
|---|--|-------------------|---|-------------------|
| <b>Categories of financial liabilities [Axis]</b> | <b>Financial liabilities, category [Member]</b>            |                   | <b>Financial liabilities at amortised cost, category [Member]</b> |                   |
|   | <b>31/03/2022</b>  | <b>31/03/2021</b> | <b>31/03/2022</b>   | <b>31/03/2021</b> |
| Disclosure of financial liabilities [Abstract]    |  |                   |   |                   |
| Disclosure of financial liabilities [Line items]  |  |                   |   |                   |
| Financial liabilities                             | 171.74   | 105.86            | 171.74  | 105.86            |
| Financial liabilities, at fair value              | 171.74   | 105.86            | 171.74  | 105.86            |

**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Classes of financial assets [Axis]</b>                     | <b>Financial assets at fair value, class [Member]</b> |   | <b>Trading securities [Member]</b>         |   |
|---|---|---|--|---|
| <b>Categories of financial assets [Axis]</b>                  | <b>Financial assets, category [Member]</b>            |   | <b>Financial assets, category [Member]</b> |   |
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b>               | <b>01/04/2020<br/>to<br/>31/03/2021</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b>    | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
| Disclosure of financial assets [Abstract]                     |   |   |  |   |
| Disclosure of financial assets [Line items]                   |   |   |  |   |
| Financial assets  | 1.13  | 0.01                                    | 1.13                                       | 0.01                                    |
| Financial assets, at fair value                               | 0   | 0                                       | 0  | 0                                       |
| Description of other financial assets at amortised cost class | Refer to child member                                 | Refer to child member                   | Refer to child member                      | Refer to child member                   |
| Description of other financial assets at fair value class     | Refer to child member                                 | Refer to child member                   | Refer to child member                      | Refer to child member                   |

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of financial assets [Axis]                            | Trading securities [Member]                           |                                |
|---|---|--------------------------------|
| Categories of financial assets [Axis]                         | Financial assets at amortised cost, category [Member] |                                |
|   | 01/04/2021<br>to<br>31/03/2022                        | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of financial assets [Abstract]                     |   |                                |
| Disclosure of financial assets [Line items]                   |   |                                |
| Financial assets  | 1.13  | 0.01                           |
| Financial assets, at fair value                               | 0   | 0                              |
| Description of other financial assets at amortised cost class | Trade Receivables                                     | Trade Receivables              |
| Description of other financial assets at fair value class     | Trade Receivables                                     | Trade Receivables              |

**[611600] Notes - Non-current asset held for sale and discontinued operations**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of non-current assets held for sale and discontinued operations<br>[TextBlock] |                                |                                |
| Net cash flows from (used in) operating activities, continuing operations                 | -53.8                          | -17.6                          |
| Net cash flows from (used in) operating activities  | -53.8                          | -17.6                          |
| Net cash flows from (used in) investing activities, continuing operations                 | -3.84                          | -0.28                          |
| Net cash flows from (used in) investing activities  | -3.84                          | -0.28                          |
| Net cash flows from (used in) financing activities, continuing operations                 | 58.23                          | 17.5                           |
| Net cash flows from (used in) financing activities  | 58.23                          | 17.5                           |

**[400100] Notes - Equity share capital****Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of equity share capital [Axis]   | Equity shares [Member]         |                                |                 | Equity shares 1 [Member]       |
|--|--------------------------------|--------------------------------|-----------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020      | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of classes of equity share capital [Abstract]   |                                |                                |                 |                                |
| Disclosure of classes of equity share capital [Line items]   |                                |                                |                 |                                |
| Type of share  |                                |                                |                 | Equity                         |
| Number of shares authorised  | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Value of shares authorised   | 1                              | 1                              |                 | 1                              |
| Number of shares issued  | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Value of shares issued   | 1                              | 1                              |                 | 1                              |
| Number of shares subscribed and fully paid   | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Value of shares subscribed and fully paid  | 1                              | 1                              |                 | 1                              |
| Number of shares subscribed but not fully paid   | [shares] 0                     | [shares] 0                     |                 | [shares] 0                     |
| Value of shares subscribed but not fully paid  | 0                              | 0                              |                 | 0                              |
| Total number of shares subscribed  | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Total value of shares subscribed   | 1                              | 1                              |                 | 1                              |
| Value of shares paid-up [Abstract]   |                                |                                |                 |                                |
| Number of shares paid-up   | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Value of shares called   | 1                              | 1                              |                 | 1                              |
| Forfeited shares   | 0                              | 0                              |                 | 0                              |
| Forfeited shares reissued  | 0                              | 0                              |                 | 0                              |
| Value of shares paid-up  | 1                              | 1                              |                 | 1                              |
| Par value per share  |                                |                                |                 | [INR/shares] 10                |
| Amount per share called in case shares not fully called  |                                |                                |                 | [INR/shares] 0                 |
| Reconciliation of number of shares outstanding [Abstract]  |                                |                                |                 |                                |
| Changes in number of shares outstanding [Abstract]   |                                |                                |                 |                                |
| Total increase (decrease) in number of shares outstanding  | [shares] 0                     | [shares] 0                     |                 | [shares] 0                     |
| Number of shares outstanding at end of period  | [shares] 10,000                | [shares] 10,000                | [shares] 10,000 | [shares] 10,000                |
| Reconciliation of value of shares outstanding [Abstract]   |                                |                                |                 |                                |
| Changes in equity share capital [Abstract]   |                                |                                |                 |                                |
| Total increase (decrease) in share capital   | 0                              | 0                              |                 | 0                              |
| Equity share capital at end of period  | 1                              | 1                              | 1               | 1                              |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]        |                                |                                |                 |                                |
| Shares in company held by holding company  | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates             | [shares] 10,000                | [shares] 10,000                |                 | [shares] 10,000                |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |                                |                                |                 |                                |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |                                |                                |                 |                                |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0                              | 0                              |                 | 0                              |
| Type of share  |                                |                                |                 | Equity                         |

**Disclosure of classes of equity share capital [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of equity share capital [Axis]   | Equity shares 1 [Member] |                 |
|--|--------------------------|-----------------|
|  | 01/04/2020 to 31/03/2021 | 31/03/2020      |
| Disclosure of classes of equity share capital [Abstract]   |                          |                 |
| Disclosure of classes of equity share capital [Line items]   |                          |                 |
| Type of share  | Equity                   |                 |
| Number of shares authorised  | [shares] 10,000          |                 |
| Value of shares authorised   | 1                        |                 |
| Number of shares issued  | [shares] 10,000          |                 |
| Value of shares issued   | 1                        |                 |
| Number of shares subscribed and fully paid   | [shares] 10,000          |                 |
| Value of shares subscribed and fully paid  | 1                        |                 |
| Number of shares subscribed but not fully paid   | [shares] 0               |                 |
| Value of shares subscribed but not fully paid  | 0                        |                 |
| Total number of shares subscribed  | [shares] 10,000          |                 |
| Total value of shares subscribed   | 1                        |                 |
| Value of shares paid-up [Abstract]   |                          |                 |
| Number of shares paid-up   | [shares] 10,000          |                 |
| Value of shares called   | 1                        |                 |
| Forfeited shares   | 0                        |                 |
| Forfeited shares reissued  | 0                        |                 |
| Value of shares paid-up  | 1                        |                 |
| Par value per share  | [INR/shares] 10          |                 |
| Amount per share called in case shares not fully called  | [INR/shares] 0           |                 |
| Reconciliation of number of shares outstanding [Abstract]  |                          |                 |
| Changes in number of shares outstanding [Abstract]   |                          |                 |
| Total increase (decrease) in number of shares outstanding  | [shares] 0               |                 |
| Number of shares outstanding at end of period  | [shares] 10,000          | [shares] 10,000 |
| Reconciliation of value of shares outstanding [Abstract]   |                          |                 |
| Changes in equity share capital [Abstract]   |                          |                 |
| Total increase (decrease) in share capital   | 0                        |                 |
| Equity share capital at end of period  | 1                        | 1               |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]        |                          |                 |
| Shares in company held by holding company  | [shares] 10,000          |                 |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates             | [shares] 10,000          |                 |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |                          |                 |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |                          |                 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0                        |                 |
| Type of share  | Equity                   |                 |

**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of equity share capital [Axis]                                    | Equity shares 1 [Member]     |                          |                           |                           |
|---|------------------------------|--------------------------|---------------------------|---------------------------|
|   | Name of shareholder [Member] |                          | Shareholder 1 [Member]    |                           |
| Name of shareholder [Axis]  | 01/04/2021 to 31/03/2022     | 01/04/2020 to 31/03/2021 | 01/04/2021 to 31/03/2022  | 01/04/2020 to 31/03/2021  |
| Type of share   | Equity                       | Equity                   | Equity                    | Equity                    |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                              |                          |                           |                           |
| Disclosure of shareholding more than five per cent in company [LineItems] |                              |                          |                           |                           |
| Type of share   | Equity                       | Equity                   | Equity                    | Equity                    |
| Name of shareholder   | Refer to child member        | Refer to child member    | Dr. Fresh Assets Limited. | Dr. Fresh Assets Limited. |
| CIN of shareholder  |                              |                          | L74899DL1990PLC042302     | L74899DL1990PLC042302     |
| Permanent account number of shareholder                                   |                              |                          | AABCS0143C                | AABCS0143C                |
| Country of incorporation or residence of shareholder                      |                              |                          | INDIA                     | INDIA                     |
| Number of shares held in company  | [shares] 9,999               | [shares] 9,999           | [shares] 9,999            | [shares] 9,999            |
| Percentage of shareholding in company                                     | 99.99%                       | 99.99%                   | 99.99%                    | 99.99%                    |



Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock]                  |                                |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                            | Yes                            |
| Whether reduction in capital done during year  | No                             | No                             |
| Whether money raised from public offering during year                                | No                             | No                             |

**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on current non-current [Axis] | Current [Member]                      |            |                               |            |
|--|---------------------------------------|------------|-------------------------------|------------|
| Classification of borrowings [Axis]                | Borrowings [Member]                   |            |                               |            |
| Subclassification of borrowings [Axis]             | Secured/Unsecured borrowings [Member] |            | Unsecured borrowings [Member] |            |
|  | 31/03/2022                            | 31/03/2021 | 31/03/2022                    | 31/03/2021 |
| Borrowings notes [Abstract]                        |                                       |            |                               |            |
| Details of borrowings [Abstract]                   |                                       |            |                               |            |
| Details of borrowings [Line items]                 |                                       |            |                               |            |
| Borrowings   | 171.74                                | 105.86     | 171.74                        | 105.86     |

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on current non-current [Axis] | Current [Member]                 |            |
|--|----------------------------------|------------|
| Classification of borrowings [Axis]                | Intercompany borrowings [Member] |            |
| Subclassification of borrowings [Axis]             | Unsecured borrowings [Member]    |            |
|  | 31/03/2022                       | 31/03/2021 |
| Borrowings notes [Abstract]                        |                                  |            |
| Details of borrowings [Abstract]                   |                                  |            |
| Details of borrowings [Line items]                 |                                  |            |
| Borrowings   | (A) 171.74                       | (B) 105.86 |

**Footnotes**

(A) Borrowings from holding company also includes Rs. 21.65 Lakh payable as interest.

(B) Borrowings from holding company also includes Rs. 14.77 Lakh as at 31.03.2021 payable as interest.

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Temporary difference, unused tax losses and unused tax credits<br>[Axis]                  | Temporary differences [Member] |                                |            | Allowance for<br>credit losses<br>[Member] |
|---|--------------------------------|--------------------------------|------------|--|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022             |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]   |                                |                                |            |  |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] |                                |                                |            |  |
| Deferred tax assets and liabilities [Abstract]  |                                |                                |            |  |
| Deferred tax assets   | 39.82                          | 22.87                          |            | 39.87                                      |
| Net deferred tax liability (assets)   | -39.82                         | -22.87                         | -16.93     | -39.87                                     |
| Deferred tax expense (income) [Abstract]  |                                |                                |            |  |
| Deferred tax expense (income)   |                                |                                |            |  |
| Deferred tax expense (income) recognised in profit or loss                                | -16.94                         | -5.94                          |            | -16.99                                     |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                   |                                |                                |            |  |
| Changes in deferred tax liability (assets) [Abstract]                                     |                                |                                |            |  |
| Deferred tax expense (income) recognised in profit or loss                                | -16.94                         | -5.94                          |            | -16.99                                     |
| Increase (decrease) through net exchange differences, deferred tax liability (assets)     | -0.01                          |                                |            | -0.02                                      |
| Total increase (decrease) in deferred tax liability (assets)                              | -16.95                         | -5.94                          |            | -17.01                                     |
| Deferred tax liability (assets) at end of period  | -39.82                         | -22.87                         | -16.93     | -39.87                                     |

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Temporary difference, unused tax losses and unused tax credits<br>[Axis]                  | Allowance for credit losses [Member] |            | Depreciation amortisation impairment<br>[Member] |                                |
|---|--------------------------------------|------------|--|--------------------------------|
|   | 01/04/2020<br>to<br>31/03/2021       | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022                   | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]   |                                      |            |  |                                |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] |                                      |            |  |                                |
| Deferred tax assets and liabilities [Abstract]  |                                      |            |  |                                |
| Deferred tax assets   | 22.86                                |            | -0.05  | 0.01                           |
| Net deferred tax liability (assets)   | -22.86                               | -16.92     | 0.05   | -0.01                          |
| Deferred tax expense (income) [Abstract]  |                                      |            |  |                                |
| Deferred tax expense (income)   |                                      |            |  |                                |
| Deferred tax expense (income) recognised in profit or loss                                | -5.94                                |            | 0.05   |                                |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                   |                                      |            |  |                                |
| Changes in deferred tax liability (assets) [Abstract]                                     |                                      |            |  |                                |
| Deferred tax expense (income) recognised in profit or loss                                | -5.94                                |            | 0.05   |                                |
| Increase (decrease) through net exchange differences, deferred tax liability (assets)     |                                      |            | (A) 0.01   |                                |
| Total increase (decrease) in deferred tax liability (assets)                              | -5.94                                |            | 0.06   | 0                              |
| Deferred tax liability (assets) at end of period  | -22.86                               | -16.92     | 0.05   | -0.01                          |

(A) adjustments : 0.01

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Temporary difference, unused tax losses and unused tax credits [Axis]                     | Depreciation amortisation impairment [Member] |
|---|---|
|   | 31/03/2020                                    |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]   |   |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] |   |
| Deferred tax assets and liabilities [Abstract]  |   |
| Net deferred tax liability (assets)   | -0.01   |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                   |   |
| Deferred tax liability (assets) at end of period  | -0.01   |

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of income tax [TextBlock]   |                                |                                |
| Major components of tax expense (income) [Abstract]  |                                |                                |
| Other components of deferred tax expense (income)  | -16.94                         | -6.12                          |
| Total tax expense (income)   | -16.94                         | -6.12                          |
| Income tax relating to components of other comprehensive income [Abstract]                   |                                |                                |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income | -0.01                          | 0.18                           |
| Total aggregated income tax relating to components of other comprehensive income             | -0.01                          | 0.18                           |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]     |                                |                                |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]      |                                |                                |
| Deferred tax assets and liabilities [Abstract]   |                                |                                |
| Deferred tax expense (income) [Abstract]   |                                |                                |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                      |                                |                                |
| Changes in deferred tax liability (assets) [Abstract]  |                                |                                |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]            |                                |                                |
| Other tax effects for reconciliation between accounting profit and tax expense (income)      | -16.94                         | -6.12                          |
| Total tax expense (income)   | -16.94                         | -6.12                          |

**[611000] Notes - Exploration for and evaluation of mineral resources**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] |                                |                                |
| Whether there are any exploration and evaluation activities | No                             | No                             |

**[611900] Notes - Accounting for government grants and disclosure of government assistance**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] |                                |                                |
| Whether company has received any government grant or government assistance                         | No                             | No                             |

**[401100] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification of inventories [Axis]                             | Company inventories [Member] |            | Stock-in-trade [Member]  |  |
|--|------------------------------|------------|--|--|
|  | 31/03/2022                   | 31/03/2021 | 01/04/2021<br>to<br>31/03/2022   | 01/04/2020<br>to<br>31/03/2021   |
| Subclassification and notes on liabilities and assets [Abstract] |                              |            |  |  |
| Inventories notes [Abstract]                                     |                              |            |  |  |
| Classification of inventories [Abstract]                         |                              |            |  |  |
| Classification of inventories [Line items]                       |                              |            |  |  |
| Inventories  | 5.23                         | 2.12       | 5.23   | 2.12   |
| Mode of valuation  |                              |            | Inventories are valued at lower of cost or net realisable value. Cost is determined using the First in First out (FIFO) formula. | Inventories are valued at lower of cost or net realisable value. Cost is determined using the First in First out (FIFO) formula. |

**Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Other current financial liabilities, others [Axis]                 | 1                              |                                |
|--|--------------------------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]   |                                |                                |
| Disclosure of other current financial liabilities notes [Abstract] |                                |                                |
| Other current financial liabilities [Abstract]                     |                                |                                |
| Other current financial liabilities, others                        | 3.26                           | 2.98                           |
| Other current financial liabilities, others [Abstract]             |                                |                                |
| Other current financial liabilities, others [Line items]           |                                |                                |
| Description of other current financial liabilities, others         | other payables                 | other payables                 |
| Other current financial liabilities, others                        | 3.26                           | 2.98                           |

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Other current assets others [Axis]                               | 1                              |                                | 2                              |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract] |                                |                                |                                |                                |
| Other current assets notes [Abstract]                            |                                |                                |                                |                                |
| Other current assets [Abstract]                                  |                                |                                |                                |                                |
| Other current assets, others                                     | 0.55                           | 0.02                           | 0.15                           | 0.08                           |
| Other current assets others [Abstract]                           |                                |                                |                                |                                |
| Other current assets others [Line items]                         |                                |                                |                                |                                |
| Description of other current assets others                       | Advane to Vendors              | Advane to Vendors              | Prepaid Expenses               | Prepaid Expenses               |
| Other current assets, others                                     | 0.55                           | 0.02                           | 0.15                           | 0.08                           |

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on current non-current [Axis]               | Non-current [Member] |            | Current [Member] |            |
|--|----------------------|------------|------------------|------------|
|  | 31/03/2022           | 31/03/2021 | 31/03/2022       | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract] |                      |            |                  |            |
| Provisions notes [Abstract]                                      |                      |            |                  |            |
| Disclosure of breakup of provisions [Abstract]                   |                      |            |                  |            |
| Disclosure of breakup of provisions [Line items]                 |                      |            |                  |            |
| Provisions [Abstract]  |                      |            |                  |            |
| Provisions for employee benefits [Abstract]                      |                      |            |                  |            |
| Provision gratuity   | 0.17                 | 0.9        | 0                | 0.02       |
| Total provisions for employee benefits                           | 0.17                 | 0.9        | 0                | 0.02       |
| CSR expenditure provision  | 0                    | 0          | 0                | 0          |
| Total provisions   | 0.17                 | 0.9        | 0                | 0.02       |

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on current non-current [Axis]   | Current [Member]                                    |            |                                    |            |
|--|---|------------|------------------------------------|------------|
|  | Classification of assets based on security [Member] |            | Unsecured considered good [Member] |            |
|  | 31/03/2022  | 31/03/2021 | 31/03/2022                         | 31/03/2021 |
| Subclassification and notes on liabilities and assets [Abstract]   |   |            |                                    |            |
| Disclosure of notes on trade receivables [Abstract]  |   |            |                                    |            |
| Subclassification of trade receivables [Abstract]  |   |            |                                    |            |
| Subclassification of trade receivables [Line items]  |   |            |                                    |            |
| Breakup of trade receivables [Abstract]  |   |            |                                    |            |
| Trade receivables, gross   | 1.13  | 0.01       | 1.13                               | 0.01       |
| Allowance for bad and doubtful debts   | 0   | 0          | 0                                  | 0          |
| Total trade receivables  | 1.13  | 0.01       | 1.13                               | 0.01       |
| Details of trade receivables due by directors, other officers or others [Abstract]                             |   |            |                                    |            |
| Trade receivables due by directors   |   |            | 0                                  | 0          |
| Trade receivables due by other officers  |   |            | 0                                  | 0          |
| Trade receivables due by others  |   |            | 0                                  | 0          |
| Total trade receivables due by directors, other officers or others   |   |            | 0                                  | 0          |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |   |            |                                    |            |
| Trade receivables due by firms in which any director is partner  |   |            | 0                                  | 0          |
| Trade receivables due by private companies in which any director is director                                   |   |            | 0                                  | 0          |
| Trade receivables due by private companies in which any director is member                                     |   |            | 0                                  | 0          |
| Total trade receivables due by firms or companies in which any director is partner or director                 |   |            | 0                                  | 0          |

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 31/03/2022 | 31/03/2021 |
|---|------------|------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |            |            |
| Advances, non-current   | 0          | 0          |
| Disclosure of notes on cash and bank balances explanatory [TextBlock]   |            |            |
| Fixed deposits with banks   | 0          | 0          |
| Other balances with banks   | 0.43       | 0.07       |
| Total balance with banks  | 0.43       | 0.07       |
| Cash on hand  | 0.26       | 0.03       |
| Total cash and cash equivalents   | 0.69       | 0.1        |
| Total cash and bank balances  | 0.69       | 0.1        |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0          | 0          |
| Bank deposits with more than 12 months maturity   | 0          | 0          |
| Total other current assets  | 0.7        | 0.1        |
| Interest accrued on borrowings  | 0          | 0          |
| Interest accrued on public deposits   | 0          | 0          |
| Interest accrued others   | 0          | 0          |
| Unpaid dividends  | 0          | 0          |
| Unpaid matured deposits and interest accrued thereon  | 0          | 0          |
| Unpaid matured debentures and interest accrued thereon  | 0          | 0          |
| Debentures claimed but not paid   | 0          | 0          |
| Public deposit payable, current   | 0          | 0          |
| Taxes payable other tax   | 0.86       | 0.13       |
| Accrued expenses payable  | 2.4        | 2.85       |
| Current liabilities portion of share application money pending allotment  | 0          | 0          |
| Total other payables, current   | 3.26       | 2.98       |
| Total other current liabilities   | 3.26       | 2.98       |

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock]  | Textual information (41)<br>[See below] |   |
| Additional balance sheet notes [Abstract]   |   |   |
| Contingent liabilities and commitments [Abstract]   |   |   |
| Classification of contingent liabilities [Abstract]   |   |   |
| Total contingent liabilities  | 0                                       | 0                                       |
| Total contingent liabilities and commitments  | 0                                       | 0                                       |
| Details regarding dividends [Abstract]  |   |   |
| Amount of dividends proposed to be distributed to equity shareholders   | 0                                       | 0                                       |
| Amount of per share dividend proposed to be distributed to equity shareholders  | [INR/shares] 0                          | [INR/shares] 0                          |
| Details of deposits [Abstract]  |   |   |
| Deposits accepted or renewed during period  | 0                                       | 0                                       |
| Deposits matured and claimed but not paid during period   | 0                                       | 0                                       |
| Deposits matured and claimed but not paid   | 0                                       | 0                                       |
| Deposits matured but not claimed  | 0                                       | 0                                       |
| Interest on deposits accrued and due but not paid   | 0                                       | 0                                       |
| Details of share application money received and paid [Abstract]   |   |   |
| Share application money received during year  | 0                                       | 0                                       |
| Share application money paid during year  | 0                                       | 0                                       |
| Amount of share application money received back during year   | 0                                       | 0                                       |
| Amount of share application money repaid returned back during year  | 0                                       | 0                                       |
| Number of person share application money paid during year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money received during year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money paid as at end of year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money received as at end of year   | [pure] 0                                | [pure] 0                                |
| Share application money received and due for refund   | 0                                       | 0                                       |
| Details regarding cost records and cost audit[Abstract]   |   |   |
| Details regarding cost records [Abstract]   |   |   |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No                                      | No                                      |
| Details regarding cost audit [Abstract]   |   |   |
| Whether audit of cost records of company has been mandated under Rules specified in SN 1                              | No                                      | No                                      |
| Net worth of company  | 0                                       | 0                                       |
| Details of unclaimed liabilities [Abstract]   |   |   |
| Unclaimed share application refund money  | 0                                       | 0                                       |
| Unclaimed matured debentures  | 0                                       | 0                                       |
| Unclaimed matured deposits  | 0                                       | 0                                       |
| Interest unclaimed amount   | 0                                       | 0                                       |
| Financial parameters balance sheet items [Abstract]   |   |   |
| Investment in subsidiary companies  | 0                                       | 0                                       |
| Investment in government companies  | 0                                       | 0                                       |
| Amount due for transfer to investor education and protection fund (IEPF)  | 0                                       | 0                                       |
| Gross value of transactions with related parties  | 0                                       | 0                                       |
| Number of warrants converted into equity shares during period   | [pure] 0                                | [pure] 0                                |
| Number of warrants converted into preference shares during period   | [pure] 0                                | [pure] 0                                |
| Number of warrants converted into debentures during period  | [pure] 0                                | [pure] 0                                |
| Number of warrants issued during period (in foreign currency)   | [pure] 0                                | [pure] 0                                |
| Number of warrants issued during period (INR)   | [pure] 0                                | [pure] 0                                |

## Textual information (41)

### Disclosure of additional balance sheet notes explanatory [Text Block]

#### 25 Additional Regulatory Information

- i) The company does not have any Immovable property in the name of the company.
- ii) The company does not have any investment property.
- iii) During the year the company has not revalued its property, plant and Equipment (including right -of-Use Assets).
- iv) During the year the company has not revalued its intangible assets.
- v) During the year the company has not granted any Loan or advance in the nature of loans to Promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person that are:
  - a. Repayable on demand : or
  - b. Without specifying any terms or period of repayment,
- vi) The company does not have Intangible assets under development.
- vii) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- viii) The company has borrowings from banks or financial institution on the basis of security of current assets and quarterly returns or statement of current assets filed by the company with banks or financial institutions are in agreement with books of accounts.
- ix) The company is not declared wilful defaulter by any bank or financial Institution or other lender.
- x) The company has not entered into any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- xi) No charges or satisfaction yet to be registered with ROC beyond the statutory period.
- xii) The company has complied with the number of layers prescribed under clause (87) of section 2 of the act read with companies (Restriction on number of layers) rule 2017.
- xiii) During the year any Scheme of Arrangements has not been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiv) Utilisation of Borrowed funds and share premium:-



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

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

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

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

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

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

xv) The Company does not come under the preview of Section 135 of the Companies Act, 2013 in relation to Corporate Social Responsibility.

xvi) The company has not traded or invested in Crypto Currency or Virtual currency during the year.

## [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

|                                   | 01/04/2021<br>to<br>31/03/2022          |
|-----------------------------------|---|
| Disclosure of revenue [TextBlock] | Textual information (42)<br>[See below] |

## Textual information (42)

### Disclosure of revenue [Text Block]

#### Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. The specific recognition criteria described below must also be met before revenue is recognised.

#### (i) Sales of Goods :

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and are stated exclusive of sales tax, value added tax (VAT), goods and service tax (GST). Revenue from Real estate related activities is recognised on accrual basis.

#### (ii) Rendering of Services :

Revenue from sale of service is recognised as per terms of the contract with customers when the outcome of the transactions involving rendering of services can be estimated reliably.

#### (iii) Interest Income :

For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included in other income in the statement of profit and loss.

Interest income from fixed deposits, loans and others is recognized on accrual basis.

#### (iv) Dividend and other Investment Income :

Revenue from dividend from equity is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

Dividend income from mutual funds is recognized when the right to receive the dividend is unconditionally established. Profit/loss on sale/redemption of investments is recognized on the date of transaction of sale/redemption and is computed with reference to the original cost of the investment sold.

#### (v) Lease Income :

Lease agreements where the risks and rewards incident to the ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals are recognized on straight-line basis as per the terms of the agreements in the statement of profit and loss.

#### (vi) Insurance Claims:

Insurance Claims are recognised in the books only after certainty of its realisation.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] |                                |                                |
| Whether there are any service concession arrangements     | No                             | No                             |

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] |                                |                                |
| Whether there are any construction contracts              | No                             | No                             |

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Defined benefit plans [Axis]   | Domestic defined benefit plans [Member]         |                                |            |                                |
|--|---|--------------------------------|------------|--------------------------------|
| Net defined benefit liability (assets) [Axis]  | Net defined benefit liability (assets) [Member] |                                |            |                                |
| Defined benefit plans categories [Axis]  | 1   |                                |            | 2                              |
|  | 01/04/2021<br>to<br>31/03/2022                  | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of net defined benefit liability (assets) [Abstract]  |   |                                |            |                                |
| Disclosure of net defined benefit liability (assets) [Line items]  |   |                                |            |                                |
| Description of type of plan  | Refer to child member                           | Refer to child member          |            | Refer to child member          |
| Changes in net defined benefit liability (assets) [Abstract]   |   |                                |            |                                |
| Current service cost, net defined benefit liability (assets)   | 0.1   | 0.17                           |            | 0.04                           |
| Interest expense (income), net defined benefit liability (assets)  | 0.06  | 0.07                           |            | 0.01                           |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]                                |   |                                |            |                                |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | -0.13   | 0.46                           |            | 0.1                            |
| Total loss (gain) on remeasurement, net defined benefit liability (assets)                                     | -0.13   | 0.46                           |            | 0.1                            |
| Payments from plan, net defined benefit liability (assets)   | 0.98  |                                |            |                                |
| Total increase (decrease) in net defined benefit liability (assets)  | -0.69   | -0.22                          |            | -0.05                          |
| Net defined benefit liability (assets) at end of period  | 0.13  | 0.82                           | 1.04       | 0.05                           |

**Disclosure of net defined benefit liability (assets) [Table]**
**..(2)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Defined benefit plans [Axis]   | Domestic defined benefit plans [Member]         |            |  |                                |
|--|---|------------|--|--------------------------------|
| Net defined benefit liability (assets) [Axis]  | Net defined benefit liability (assets) [Member] |            | Present value of defined benefit obligation [Member] |                                |
| Defined benefit plans categories [Axis]  | 2   |            | 1  |                                |
|  | 01/04/2020<br>to<br>31/03/2021                  | 31/03/2020 | 01/04/2021<br>to<br>31/03/2022                       | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of net defined benefit liability (assets) [Abstract]  |   |            |  |                                |
| Disclosure of net defined benefit liability (assets) [Line items]  |   |            |  |                                |
| Description of type of plan  | Refer to child member                           |            | Gratuity   | Gratuity                       |
| Changes in net defined benefit liability (assets) [Abstract]   |   |            |  |                                |
| Current service cost, net defined benefit liability (assets)   | 0.02  |            | 0.1  | 0.17                           |
| Interest expense (income), net defined benefit liability (assets)  | 0.02  |            | 0.06   | 0.07                           |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]                                |   |            |  |                                |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | 0.24  |            | -0.13  | 0.46                           |
| Total loss (gain) on remeasurement, net defined benefit liability (assets)                                     | 0.24  |            | -0.13  | 0.46                           |
| Payments from plan, net defined benefit liability (assets)   |   |            | 0.98   |                                |
| Total increase (decrease) in net defined benefit liability (assets)  | -0.2  |            | -0.69  | -0.22                          |
| Net defined benefit liability (assets) at end of period  | 0.1   | 0.3        | 0.13   | 0.82                           |

**Disclosure of net defined benefit liability (assets) [Table]**
**..(3)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Defined benefit plans [Axis]   | Domestic defined benefit plans [Member]              |                                |                                |            |
|--|--|--------------------------------|--------------------------------|------------|
| Net defined benefit liability (assets) [Axis]  | Present value of defined benefit obligation [Member] |                                |                                |            |
| Defined benefit plans categories [Axis]  | 1  | 2                              |                                |            |
|  | 31/03/2020   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 | 31/03/2020 |
| Disclosure of net defined benefit liability (assets) [Abstract]  |  |                                |                                |            |
| Disclosure of net defined benefit liability (assets) [Line items]  |  |                                |                                |            |
| Description of type of plan  |  | Leave Encashment               | Leave Encashment               |            |
| Changes in net defined benefit liability (assets) [Abstract]   |  |                                |                                |            |
| Current service cost, net defined benefit liability (assets)   |  | 0.04                           | 0.02                           |            |
| Interest expense (income), net defined benefit liability (assets)  |  | 0.01                           | 0.02                           |            |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]                                |  |                                |                                |            |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) |  | 0.1                            | 0.24                           |            |
| Total loss (gain) on remeasurement, net defined benefit liability (assets)                                     |  | 0.1                            | 0.24                           |            |
| Total increase (decrease) in net defined benefit liability (assets)  |  | -0.05                          | -0.2                           |            |
| Net defined benefit liability (assets) at end of period  | 1.04   | 0.05                           | 0.1                            | 0.3        |

## Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Defined benefit plans [Axis]                               | Domestic defined benefit plans [Member] |                                |                                |                                |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| Defined benefit plans categories [Axis]                    | 1                                       |                                | 2                              |                                |
|  | 01/04/2021<br>to<br>31/03/2022          | 01/04/2020<br>to<br>31/03/2021 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of defined benefit plans [Abstract]             |   |                                |                                |                                |
| Disclosure of defined benefit plans [Line items]           |   |                                |                                |                                |
| Description of type of plan                                | Gratuity                                | Gratuity                       | Leave Encashment               | Leave Encashment               |
| Surplus (deficit) in plan [Abstract]                       |   |                                |                                |                                |
| Defined benefit obligation, at present value               | 0.13                                    | 0.82                           | 0.05                           | 0.1                            |
| Plan assets, at fair value                                 | 0                                       | 0                              | 0                              | 0                              |
| Net surplus (deficit) in plan                              | -0.13                                   | -0.82                          | -0.05                          | -0.1                           |
| Actuarial assumption of discount rates                     | 7.22%                                   | 6.80%                          | 7.22%                          | 6.80%                          |
| Actuarial assumption of expected rates of salary increases | 5.50%                                   | 5.50%                          | 5.50%                          | 5.50%                          |

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022          | 01/04/2020<br>to<br>31/03/2021 |
|--|---|--------------------------------|
| Disclosure of employee benefits [TextBlock]                      | Textual information (43)<br>[See below] |                                |
| Disclosure of defined benefit plans [TextBlock]                  |   |                                |
| Whether there are any defined benefit plans                      | No                                      | No                             |
| Disclosure of net defined benefit liability (assets) [TextBlock] |   |                                |

## Textual information (43)

### Disclosure of employee benefits [Text Block]

#### Employee Benefits

##### Short Term Employee Benefits

All employee benefits payable within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages etc. and the expected cost of bonus, exgratia, incentives are recognized in the period during which the employee renders the related service.

##### Post-Employment Benefits

- (a) **Defined Contribution Plans**
- (i) Provident Fund Scheme is a defined contribution plan. The contribution paid/payable under the scheme is recognized in the profit & loss account during the period during which the employee renders the related service.
- (ii) The company extends benefits of leave to the employees while in service as well as on retirement. Provision for leave encashment benefit is being made on the basis of actuarial valuation.
- Defined Benefit Plans**
- (b) The present value of obligation under defined benefit plan is determined based on actuarial valuation under the projected unit credit method which recognizes each period of service as giving rise to additional unit of employees benefits entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans is based on the market yields on government securities as at balance sheet date, having maturity periods approximated to the returns of related obligations. In case of funded plans the fair value of the planned assets is reduced from the gross obligation under the defined benefit plans to recognize the obligation on net basis.
- (c) Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of borrowing costs [TextBlock]                        |                                |                                |
| Whether any borrowing costs has been capitalised during the year | No                             | No                             |

**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Lakhs of INR

| Key managerial personnels and directors [Axis]  | 1                              | 2                              | 3                              | 4                              |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]  |                                |                                |                                |                                |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] |                                |                                |                                |                                |
| Name of key managerial personnel or director  | SUMEET NANDA                   | Ritesh Kumar Mittal            | Shikha Nanda                   | Ratheesh Chettiyam Thodiyil    |
| Director identification number of key managerial personnel or director  | 00084239                       | 02432623                       | 00095106                       | 07758272                       |
| Permanent account number of key managerial personnel or director  | AACPN5524A                     | AITPM3570A                     | AAFPN7232C                     | APEPR0840L                     |
| Date of birth of key managerial personnel or director   | 06/09/1969                     | 08/09/1977                     | 05/08/1974                     | 30/05/1982                     |
| Designation of key managerial personnel or director   | Other Non Executive Director   | Other Non Executive Director   | Other Non Executive Director   | Other Non Executive Director   |
| Qualification of key managerial personnel or director   | Post Graduate                  | Professional                   | Post Graduate                  | Post Graduate                  |
| Shares held by key managerial personnel or director   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Key managerial personnel or director remuneration [Abstract]  |                                |                                |                                |                                |
| Gross salary to key managerial personnel or director [Abstract]   |                                |                                |                                |                                |
| Salary key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Perquisites key managerial personnel or director  | 0                              | 0                              | 0                              | 0                              |
| Profits in lieu of salary key managerial personnel or director  | 0                              | 0                              | 0                              | 0                              |
| Gross salary to key managerial personnel or director  | 0                              | 0                              | 0                              | 0                              |
| Sitting fees key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Stock option key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Sweat equity key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Commission as percentage of profit key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Other commission key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Other compensation key managerial personnel or director   | 0                              | 0                              | 0                              | 0                              |
| Total key managerial personnel or director remuneration   | 0                              | 0                              | 0                              | 0                              |

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases [TextBlock]  |                                |                                |
| Whether company has entered into any lease agreement                            | No                             | No                             |
| Whether any operating lease has been converted to financial lease or vice-versa | No                             | No                             |

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of arrangements involving legal form of lease [TextBlock] |   |   |
| Whether there are any arrangements involving legal form of lease     | No                                      | No                                      |

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of insurance contracts [TextBlock]               |   |   |
| Whether there are any insurance contracts as per Ind AS 104 | No                                      | No                                      |

**[613100] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] |   |   |
| Whether there is any change in functional currency during the year    | No                                      | No                                      |
| Description of functional currency                                    | INR                                     |   |
| Description of presentation currency                                  | INR                                     |   |

**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| <b>Miscellaneous other operating revenues [Axis]</b>  | <b>1</b>                                |   |
|---|---|---|
|   | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
| Disclosure of other operating revenues [Abstract]     |   |   |
| Other operating revenues [Abstract]                   |   |   |
| Miscellaneous other operating revenues                | 0                                       | 0.08                                    |
| Miscellaneous other operating revenues [Abstract]     |   |   |
| Miscellaneous other operating revenues [LineItems]    |   |   |
| Description of miscellaneous other operating revenues | miscellaneous other operating revenues  | miscellaneous other operating revenues  |
| Miscellaneous other operating revenues                | 0                                       | 0.08                                    |



Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Subclassification and notes on income and expense explanatory [TextBlock]                         |                                |                                |
| Disclosure of revenue from operations [Abstract]  |                                |                                |
| Disclosure of revenue from operations for other than finance company [Abstract]                   |                                |                                |
| Revenue from sale of products   | 30.7                           | 3.23                           |
| Revenue from sale of services   | 2.84                           | 6.08                           |
| Total revenue from operations other than finance company  | 33.54                          | 9.31                           |
| Total revenue from operations   | 33.54                          | 9.31                           |
| Disclosure of other operating revenues [Abstract]   |                                |                                |
| Other operating revenues [Abstract]   |                                |                                |
| Miscellaneous other operating revenues [Abstract]   |                                |                                |
| Disclosure of other income [Abstract]   |                                |                                |
| Interest income [Abstract]  |                                |                                |
| Total interest income   | 0                              | 0                              |
| Dividend income [Abstract]  |                                |                                |
| Total dividend income   | 0                              | 0                              |
| Total other income  | 0                              | 0                              |
| Disclosure of finance cost [Abstract]   |                                |                                |
| Interest expense [Abstract]   |                                |                                |
| Other interest charges  | 7.72                           | 5.2                            |
| Total interest expense  | 7.72                           | 5.2                            |
| Total finance costs   | 7.72                           | 5.2                            |
| Employee benefit expense [Abstract]   |                                |                                |
| Salaries and wages  | 15.58                          | 10.77                          |
| Managerial remuneration [Abstract]  |                                |                                |
| Remuneration to directors [Abstract]  |                                |                                |
| Total remuneration to directors   | 0                              | 0                              |
| Total managerial remuneration   | 0                              | 0                              |
| Leave encashment expenses   | 0.04                           | 0.02                           |
| Gratuity  | 0.1                            | 0.17                           |
| Staff welfare expense   | 0.06                           | 0                              |
| Total employee benefit expense  | 15.78                          | 10.96                          |
| Depreciation, depletion and amortisation expense [Abstract]                                       |                                |                                |
| Depreciation expense  | 0.16                           | 0.04                           |
| Total depreciation, depletion and amortisation expense  | 0.16                           | 0.04                           |
| Breakup of other expenses [Abstract]  |                                |                                |
| Consumption of stores and spare parts   | 0.66                           | 3.87                           |
| Power and fuel  | 0                              | 0                              |
| Rent  | 0                              | 0                              |
| Repairs to building   | 0                              | 0                              |
| Repairs to machinery  | 0                              | 0                              |
| Insurance   | 0.08                           | 0.07                           |
| Rates and taxes excluding taxes on income [Abstract]  |                                |                                |
| Other cess taxes  | 0.03                           | 0.05                           |
| Total rates and taxes excluding taxes on income   | 0.03                           | 0.05                           |
| Printing stationery   | 0.55                           | 0.24                           |
| Information technology expenses   | 0.82                           | 2.54                           |
| Travelling conveyance   | 1.42                           | 0.14                           |
| Legal professional charges  | 13.31                          | 0.62                           |
| Directors sitting fees  | 0                              | 0                              |
| Donations subscriptions   | 0                              | 0.01                           |
| Bank charges  | 0.32                           | 0.1                            |
| Advertising promotional expenses  | 39.09                          | 2.29                           |
| Secondary packing expenses  | 2.16                           | 0.55                           |
| Cost transportation [Abstract]  |                                |                                |
| Cost freight  | 3.54                           | 1.25                           |
| Total cost transportation   | 3.54                           | 1.25                           |
| Loss on disposal of intangible Assets   | 0                              | 0                              |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0                              | 0                              |
| Payments to auditor [Abstract]  |                                |                                |
| Payment for audit services  | 0.1                            | 0.1                            |
| Total payments to auditor   | 0.1                            | 0.1                            |
| CSR expenditure   | 0                              | 0                              |
| Miscellaneous expenses  | 4.66                           | 1.65                           |
| Total other expenses  | 66.74                          | 13.48                          |

**[613200] Notes - Cash flow statement**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 31/03/2022 | 31/03/2021 | 31/03/2020 |
|---|------------|------------|------------|
| Disclosure of cash flow statement [TextBlock] |            |            |            |
| Cash and cash equivalents cash flow statement | 0.69       | 0.1        | 0.48       |
| Cash and cash equivalents                     | 0.69       | 0.1        |            |

**[500200] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock]  |                                |                                |
| Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss | -0.01                          | 0.18                           |
| Total aggregated income tax relating to components of other comprehensive income   | -0.01                          | 0.18                           |
| Changes in inventories of work-in-progress   | 0.34                           | -1.11                          |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade  | 0.34                           | -1.11                          |
| Domestic sale manufactured goods   | 30.7                           | 3.23                           |
| Total domestic turnover goods, gross   | 30.7                           | 3.23                           |
| Total revenue from sale of products  | 30.7                           | 3.23                           |
| Domestic revenue services  | 2.84                           | 6.08                           |
| Total revenue from sale of services  | 2.84                           | 6.08                           |
| Gross value of transaction with related parties  | 0                              | 0                              |
| Bad debts of related parties   | 0                              | 0                              |

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of fair value measurement [TextBlock]                |                                |                                |
| Disclosure of fair value measurement of assets [TextBlock]      |                                |                                |
| Whether assets have been measured at fair value                 | No                             | No                             |
| Disclosure of fair value measurement of liabilities [TextBlock] |                                |                                |
| Whether liabilities have been measured at fair value            | No                             | No                             |
| Disclosure of fair value measurement of equity [TextBlock]      |                                |                                |
| Whether equity have been measured at fair value                 | No                             | No                             |

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of entity's operating segments [TextBlock] |                                |                                |
| Disclosure of reportable segments [TextBlock]         |                                |                                |
| Whether there are any reportable segments             | No                             | No                             |
| Disclosure of major customers [TextBlock]             |                                |                                |
| Whether there are any major customers                 | No                             | No                             |

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of business combinations [TextBlock]                          |   |   |
| Whether there is any business combination                                | No                                      | No                                      |
| Disclosure of reconciliation of changes in goodwill [TextBlock]          |   |   |
| Whether there is any goodwill arising out of business combination        | No                                      | No                                      |
| Disclosure of acquired receivables [TextBlock]                           |   |   |
| Whether there are any acquired receivables from business combination     | No                                      | No                                      |
| Disclosure of contingent liabilities in business combination [TextBlock] |   |   |
| Whether there are any contingent liabilities in business combination     | No                                      | No                                      |

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>01/04/2020<br/>to<br/>31/03/2021</b> |
|--|---|---|
| Disclosure of interests in other entities [TextBlock]  |   |   |
| Disclosure of interests in subsidiaries [TextBlock]  |   |   |
| Disclosure of subsidiaries [TextBlock]   |   |   |
| Whether company has subsidiary companies   | No                                      | No                                      |
| Whether company has subsidiary companies which are yet to commence operations                                  | No                                      | No                                      |
| Whether company has subsidiary companies liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in associates [TextBlock]  |   |   |
| Disclosure of associates [TextBlock]   |   |   |
| Whether company has invested in associates   | No                                      | No                                      |
| Whether company has associates which are yet to commence operations  | No                                      | No                                      |
| Whether company has associates liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in joint arrangements [TextBlock]  |   |   |
| Disclosure of joint ventures [TextBlock]   |   |   |
| Whether company has invested in joint ventures   | No                                      | No                                      |
| Whether company has joint ventures which are yet to commence operations  | No                                      | No                                      |
| Whether company has joint ventures liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in unconsolidated structured entities [TextBlock]                                      |   |   |
| Disclosure of unconsolidated structured entities [TextBlock]   |   |   |
| Whether there are unconsolidated structured entities   | No                                      | No                                      |
| Disclosure of investment entities [TextBlock]  |   |   |
| Disclosure of information about unconsolidated subsidiaries [TextBlock]  |   |   |
| Whether there are unconsolidated subsidiaries  | No                                      | No                                      |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] |   |   |
| Whether there are unconsolidated structured entities controlled by investment entity                           | No                                      | No                                      |

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Categories of related parties [Axis]   | Parent [Member]                |                                |
|--|--------------------------------|--------------------------------|
| Related party [Axis]   | 1                              |                                |
|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
| Disclosure of transactions between related parties [Abstract]                              |                                |                                |
| Disclosure of transactions between related parties [Line items]                            |                                |                                |
| Name of related party  | DR. FRESH ASSETS LIMITED.      | DR. FRESH ASSETS LIMITED.      |
| Country of incorporation or residence of related party                                     | INDIA                          | INDIA                          |
| Permanent account number of related party  | AABCS0143C                     | AABCS0143C                     |
| CIN of related party   | L74899DL1990PLC042302          | L74899DL1990PLC042302          |
| Description of nature of transactions with related party                                   | UNSECURED LOAN TAKEN           | UNSECURED LOAN TAKEN           |
| Description of nature of related party relationship  | Holding company                | Holding company                |
| Related party transactions [Abstract]  |                                |                                |
| Purchases of goods related party transactions  | 5.31                           |                                |
| Revenue from sale of goods related party transactions                                      | 0.62                           |                                |
| Other related party transactions expense   | 7.64                           | 5.11                           |
| Other related party transactions contribution received                                     | 59                             | 17.89                          |
| Outstanding balances for related party transactions [Abstract]                             |                                |                                |
| Amounts payable related party transactions   | 171.74                         | 105.86                         |
| Amounts receivable related party transactions  | 0                              | 0                              |
| Outstanding commitments made by entity, related party transactions                         | 0                              | 0                              |
| Outstanding commitments made on behalf of entity, related party transactions               | 0                              | 0                              |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0                              | 0                              |
| Expense recognised during period for bad and doubtful debts for related party transaction  | 0                              | 0                              |

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of related party [TextBlock]                        |                                |                                |
| Whether there are any related party transactions during year   | Yes                            | Yes                            |
| Disclosure of transactions between related parties [TextBlock] |                                |                                |
| Whether entity applies exemption in Ind AS 24.25               | No                             | No                             |
| Whether company is subsidiary company                          | Yes                            | Yes                            |
| Section under which company is subsidiary                      | Section 2(87)(ii)              | Section 2(87)(ii)              |

**[611700] Notes - Other provisions, contingent liabilities and contingent assets**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] |                                |                                |
| Disclosure of contingent liabilities [TextBlock]   |                                |                                |
| Whether there are any contingent liabilities   | No                             | No                             |

**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|
| Disclosure of corporate social responsibility explanatory [TextBlock]           |                                |
| Whether provisions of corporate social responsibility are applicable on company | No                             |

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of events after reporting period [TextBlock]               |                                |                                |
| Disclosure of non-adjusting events after reporting period [TextBlock] |                                |                                |
| Whether there are non adjusting events after reporting period         | No                             | No                             |

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of share-based payment arrangements [TextBlock] |                                |                                |
| Whether there are any share based payment arrangement      | No                             | No                             |

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in Lakhs of INR

|  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|--|--------------------------------|--------------------------------|
| Disclosure of earnings per share [TextBlock]   |                                |                                |
| Basic earnings per share [Abstract]  |                                |                                |
| Basic earnings (loss) per share from continuing operations   | [INR/shares] -488.58           | [INR/shares] -166.42           |
| Total basic earnings (loss) per share  | [INR/shares] -488.58           | [INR/shares] -166.42           |
| Diluted earnings per share [Abstract]  |                                |                                |
| Diluted earnings (loss) per share from continuing operations                                       | [INR/shares] -488.58           | [INR/shares] -166.42           |
| Total diluted earnings (loss) per share  | [INR/shares] -488.58           | [INR/shares] -166.42           |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]                 |                                |                                |
| Profit (loss), attributable to ordinary equity holders of parent entity                            | 0                              | 0                              |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0                              | 0                              |
| Weighted average shares and adjusted weighted average shares [Abstract]                            |                                |                                |
| Weighted average number of ordinary shares outstanding   | [shares] 0                     | [shares] 0                     |

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in Lakhs of INR

|   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2020<br>to<br>31/03/2021 |
|---|--------------------------------|--------------------------------|
| Disclosure of first-time adoption [TextBlock] |                                |                                |
| Whether company has adopted Ind AS first time | No                             | No                             |

