



## **INDEPENDENT AUDITOR'S REPORT**

To the Members of  
M/S Gaudium IVF and Women Health Private Limited

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

#### **Opinion**

We have audited the standalone financial statements of M/S Gaudium IVF and Women Health Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit and loss 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibility of Management for 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

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

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

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

- a) 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.
- b) 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.



- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) 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. 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.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

As required by the Companies (Auditor's Report) Order, 2020 ("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** 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:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) 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.



- e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Reporting on the internal financial controls over financial reporting of the company and the operating effectiveness of such controls is not applicable.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) In our opinion, the Company has no pending litigations to disclose the impact on its financial position in its Financial Statements.
  - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: New Delhi  
Date: 21/06/2023  
UDIN: 23098723 8674H1X 2186



For Vikas Katyal & Associates  
Chartered Accountants  
FRN 017355N

  
Vikas Katyal  
(Partner)  
M. No. 098723

## ANNEXURE – A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under of Independent Auditor's Report to the Members of M/S Gaudium IVF and Women Health Private Limited on Financial Statement for the year ended on 31<sup>st</sup> March, 2023)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
  - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.  
  
(B) The Company has maintained proper records showing full particulars of intangible assets.
  - (b) Property, Plant and Equipment have been physically verified by the Management at reasonable intervals during the year which in our opinion is reasonable having regard to the size of the company and nature of its assets. No material discrepancies have been noticed on such verification.
  - (c) According to the information and explanations given to us, the records examined by us, we report that, the company doesn't hold any title on land except for Building that have been disclosed as fixed assets in the financial statements. The building/ improvements was constructed on the land owned by one of the director and for which she has clear title.
  - (d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
  - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii) (a) The Company being in service industry & does not have any inventory except for unused medicines and consumables. The Management has conducted physical verification of such medicines and consumables at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.



(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits except for Secured Dropline overdraft facility availed by company from HDFC Bank Ltd which are secured by immovable assets only, hence this clause of order is not applicable.

- iii) (a) The company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provision of clause 3 (iii) (a), (b), (c), (d), (e), & (f) of the said Order is not applicable.
- iv) (a) According to the information and explanations given to us the company has not granted any loans, secured or unsecured to directors thus section 185 of the Companies Act, 2013 is not applicable.

(b)The Company has made investment during the period in compliance with provisions of sections 186 of the Companies Act, 2013

i. The company has not made investment through more than two layers of investment companies

ii. The company has not exceeded the limit of sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more while making investment

- v) According to the information and explanations given to us the company has not accepted any deposits covered u/s 73 to 76 or amounts which are deemed to be deposits and other relevant provisions of Companies Act, 2013 and the Rules framed their under.

- vi) The maintenance of cost record as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable.

- vii) (a) According to the information and explanations given to us & the records of the company selectively examined by us the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, and other statutory dues to the appropriate authorities and there were no arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.

- (b) According to the information and explanations given to us and the records of the company examined by us, there are no amount payable in respect of provident



fund, employee state insurance, duty of custom, GST & cess which have not been deposited on account of dispute.

- viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- ix) (a) The Company has not defaulted in repayment of loans or in the payment of interest thereon to any lender.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company has not raised any Term Loans during the period under audit.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The Company has not raised any loans during the year on the pledge of securities in joint ventures or associate companies, hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.



(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As per the information and details available, there were no whistle blower complaints received by the Company during the year (and upto the date of this report), and the same thing has been taken into consideration while determining the nature, timing and extent of our audit procedures.

- xii) In our opinion the company is not a nidhi company, hence reporting under this paragraph is not applicable.
- xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable and the details of such transactions have been disclosed in Notes to the Financial Statements as required by the applicable accounting standards;
- xiv) (a) Whether the Company has an adequate internal audit system commensurate with the size and the nature of its business – Internal Audit is not applicable to the company hence said clause of the order is not applicable to the company.
- (b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor procedures - Internal Audit is not applicable to the company hence said clause of the order is not applicable to the company.
- xv) In our opinion and according to information and explanations given to us the company has not entered into any non cash transaction with its directors or persons connected with them as per the provisions of section 192 of the Companies Act, 2013.
- xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii) The Company has not incurred cash losses during the financial year covered by our audit.



- xviii) There has been no resignation of the statutory auditors of the Company during the year.
- xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx) (a) According to the information and explanations given to us and based on our examination of the records of the company, in respect of other than ongoing projects, the company has to transfer unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

Relevant financial year	Amount identified for spending on CSR activities for "other than Ongoing Projects"	Unspent amount	Amount transferred to Fund specified in schedule VII to the act	Due date of transfer to the specified fund	Actual date of transfer to the specified fund	Number of days of delays, if any
FY 2021-22	8,32,660/-	8,32,660/-	Yet to be Transferred	30/09/2023	N.A	Nil

The board of directors have assured in writing that the company shall transfer the said sum of Rs.8,32,660/- to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. Further the company has recorded a provision as at the balance sheet date to the extent necessary.

- (b) The Company does not have any amount remaining unspent under section (5) of section 135 of Companies Act, pursuant to any ongoing project, accordingly this clause is not applicable.



- xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For Vikas Katyal & Associates  
Chartered Accountants  
FRN 017355N



  
Vikas Katyal  
(Partner)  
M. No. 098723

Place: New Delhi  
Date: 21/06/2023  
UDIN: 23098723 861 W11X2186

**Gaudium IVF and Women Health Private Limited**

CIN : U85100DL2015PTC278296

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

Balance Sheet as at March 31, 2023

	Note	As at March 31, 2023	(₹ in Hundreds) As at March 31, 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share Capital	1	99023.20	99023.20
Reserves and surplus	2	2183953.08	857884.75
		<u>2282976.28</u>	<u>956707.95</u>
<b>Non-Current Liabilities</b>			
Long term borrowings	3	202367.56	224691.32
Long term provisions	4	50670.34	0.00
Deferred Tax Liability		1125.79	0.00
		<u>254163.69</u>	<u>224691.32</u>
<b>Current Liabilities</b>			
Short Term Borrowing	5	773205.56	370127.59
Trade payables			
Total outstanding dues of micro enterprises and small enterprises		0.00	0.00
Total outstanding dues of creditors other than dues to micro enterprises and small enterprises	6	112575.99	134273.10
Other current liabilities	7	61956.92	69065.35
Short-term provisions	8	456707.51	324000.00
		<u>1404445.98</u>	<u>897466.04</u>
<b>TOTAL</b>		<u><b>3941585.95</b></u>	<u><b>2078865.31</b></u>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment			
Tangible assets	9	1567311.67	399318.39
Intangible assets			
Non Current Investment	10	125099.54	109.54
Deferred Tax Asset		0.00	20980.94
Goodwill		13819.66	0.00
		<u>1706230.87</u>	<u>420408.87</u>
<b>Current assets</b>			
Inventories	10	137827.06	33531.52
Trade receivables	11	90107.78	632807.25
Cash and bank balances	12	1478629.07	174202.22
Short-term loans and advances	13	76592.96	508783.68
Other current assets	14	452198.18	309131.77
		<u>2235355.07</u>	<u>1658456.44</u>
<b>TOTAL</b>		<u><b>3941585.95</b></u>	<u><b>2078865.31</b></u>

Summary of significant accounting policies.

The accompanying notes are an integral part of these financial statements.

For Vikas Katyal &amp; Associates

Chartered Accountants

FRN : 017355N

Vikas Katyal

Partner

Membership No.: 098723

New Delhi

Date : 21/06/2023

UDIN : 23098723661W41X2184



For Gaudium IVF and Women Health Private Limited

Manika Khanna  
Director

DIN : 07090907

New Delhi

Peeyush Khanna  
Director

DIN : 07091422

New Delhi

**Gaudium IVF and Women Health Private Limited**

CIN : U85100DL2015PTC278296

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

**Statement of Profit and Loss for the year ended March 31, 2023**

(₹ in Hundreds)

	Note	For the year ended March 2023	For the year ended March 2022
<b>REVENUE</b>			
Revenue from operations	15	4401429.47	3651981.14
Other Income	16	2332.34	400.40
<b>Total Revenue</b>		<b>4403761.81</b>	<b>3652381.54</b>
<b>EXPENSES</b>			
Cost of material consumed			
Purchase of stock-in-trade		604340.96	420996.75
Changes in inventories of finished goods and stock in trade	17	-101830.21	8444.64
Employee benefit expenses	18	594578.48	448024.84
Finance Costs	19	30383.75	45067.60
Depreciation and amortization expense	20	140887.19	97170.18
Other expenses	21	1340449.37	1405492.89
<b>Total Expenses</b>		<b>2608809.53</b>	<b>2425196.90</b>
<b>Profit/(Loss) before exceptional item</b>		<b>1794952.28</b>	<b>1227184.64</b>
<b>Prior period item</b>			
<b>Profit/(Loss) before tax</b>		<b>1794952.28</b>	<b>1227184.64</b>
<b>Tax expense:</b>			
Current tax	8	446577.22	324000.00
Excess/Short provisions related to Previous years		0.00	0.00
Deferred tax		22106.73	-6916.77
		<b>468683.95</b>	<b>317083.23</b>
<b>Profit/(Loss) for the year</b>		<b>1326268.33</b>	<b>910101.41</b>
<b>(Loss)/Earnings per equity share ( Nominal value per share Rs. 10/- )</b>			
Basic	22	133.94	91.91
Diluted	22	133.94	91.91

**Summary of significant accounting policies.**

The accompanying notes are an integral part of these financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For Vikas Katyal &amp; Associates

Chartered Accountants

FRN : 017355N

Vikas Katyal

Partner

Membership No.: 036723

New Delhi

Date : 21/06/2023

UDIN : 2209872386WHIX218C



For Gaudium IVF and Women Health Private Limited

Manika Khanna

Director

DIN : 07090907

New Delhi



Peeyush Khanna

Director

DIN : 07091422

New Delhi

Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

1	Share Capital	₹ in Hundreds	
		As At March 31, 2023	As At March 31, 2022
	<b>Authorised</b>		
	10,00,000 (December 31, 2021: 10,00,000) Equity Shares of Rs. 10 each	100000.00	100000.00
		<b>100000.00</b>	<b>100000.00</b>
	<b>Issued, Subscribed and Paid up</b>		
	9,90,232 (December 31, 2021: 9,90,232) Equity Shares of Rs. 10 each	99023.20	99023.20
		<b>99023.20</b>	<b>99023.20</b>

a) Reconciliation of number of shares

Equity Shares	As At March 31, 2023	
	Number of shares	Amount
Balance as at the beginning of the year	9,90,232	9,90,232
Add : Shares issued during the year	-	-
<b>Balance as at end of the Year</b>	<b>9,90,232</b>	<b>9,90,232</b>

  

Equity Shares	As At March 31, 2022	
	Number of shares	Amount
Balance as at the beginning of the year	9,90,232	9,90,232
Add : Shares issued during the year	-	-
<b>Balance as at end of the Year</b>	<b>9,90,232</b>	<b>9,90,232</b>

b) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Equity shares of Rs. 10 each fully paid	March 31, 2023	
	Number	% of aggregate shares
Manika Khanna	9,87,732	99.75%

  

Equity shares of Rs. 10 each fully paid	March 31, 2022	
	Number	% of aggregate shares
Manika Khanna	9,87,732	99.75%

c) Shareholding of Promoters

S.No.	Promoter Name	Share held by promoter at the end of the year 31/03/2022		% Change during the year
		No. of shares	% of total shares*	
1	Manika Khanna	9,87,732	99.75%	0.00%
2	Peeyush Khanna	2,500	0.25%	0.00%
	<b>Total</b>	<b>9,90,232</b>	<b>100%</b>	<b>0.00%</b>

S.No.	Promoter Name	Share held by promoter at the end of the year 31/03/2023		% Change during the year
		No. of shares	% of total shares*	
1	Manika Khanna	9,87,732	99.75%	0.00%
2	Peeyush Khanna	2,500	0.25%	0.00%
	<b>Total</b>	<b>9,90,232</b>	<b>100%</b>	<b>0.00%</b>



*Manika*



*Peeyush*

Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

**2 Reserves and surplus**

	As At March 31, 2023	As At March 31, 2022
<b>Share Premium</b>		
Balance as at the beginning of the year	-	-
Received during the year	-	-
<b>Balance as at end of the year</b>	<b>-</b>	<b>-</b>
<b>Debit balance of Statement of Profit and Loss</b>		
Balance as at the beginning of the year	857684.75	-52416.66
Profit for the year	1326268.33	910101.41
<b>Balance as at end of the year</b>	<b>2183953.08</b>	<b>857684.75</b>
<b>Total</b>	<b>2183953.08</b>	<b>857684.75</b>

**3 Long term borrowings**

	As At March 31, 2023	As At March 31, 2022
<b>Term Loans:</b>		
Loan from Bank	224691.32	245510.09
Shown under Current Maturities (Note -5 )	-22323.76	-20818.77
<b>Total</b>	<b>202367.56</b>	<b>224691.32</b>

**4 Long-term provisions**

	As At March 31, 2023	As At March 31, 2022
<b>Provision for employee benefits:</b>		
- Provision for Gratuity	50670.34	0.00
<b>Total</b>	<b>50670.34</b>	<b>0.00</b>

**5 Short term borrowings**

	As At March 31, 2023	As At March 31, 2022
Bank Overdraft	750881.80	349308.82
Current maturities of long-term debt [Refer Note 3]	22323.76	20818.77
<b>Total</b>	<b>773205.56</b>	<b>370127.59</b>



*Mark*



*Pragya*

Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

6 Trade payables

	As At March 31, 2023	As At March 31, 2022
Total outstanding dues of Micro and Small enterprises [Refer(a) below]	0.00	0.00
Total outstanding dues of creditors other than Micro and Small enterprises	112575.99	134273.10
<b>Total</b>	<b>112575.99</b>	<b>134273.10</b>

Trade Payables Ageing Schedule					
Particular	Current Year				Total
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	
MSME	0.00	0.00	0.00	0.00	0.00
Others	90363.04	6681.50	978.72	14542.64	112575.99
Disputed Dues-MSME					0.00
Disputed- Others					0.00

Particular	Previous Year				Total
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	
MSME	0.00	0.00	0.00	0.00	0.00
Others	131919.18	2353.92	0.00	0.00	134273.10
Disputed Dues-MSME					0.00
Disputed- Others					0.00

7 Other current liabilities

	As At March 31, 2023	As At March 31, 2022
Audit Fees Payable	4950.00	9145.00
Salary Payable	44286.20	41099.18
Advance from customer	165.00	0.00
Statutory Dues	9288.30	8873.21
Employee Related Expenses	2637.42	2317.96
Security Deposit Payable	630.00	7630.00
<b>Total</b>	<b>61956.92</b>	<b>69065.35</b>

8 Short-term provisions

	As At March 31, 2023	As At March 31, 2022
Provision for employee benefits:		
- Provision for Gratuity	1780.91	0.00
Provision for Income Tax	446600.00	324000.00
Provision for CSR	8326.60	0.00
<b>Total</b>	<b>456707.51</b>	<b>324000.00</b>

9 Non Current Investment

	As At March 31, 2023	As At March 31, 2022
GAUDIUM BAWA IVF CENTRE	99.54	109.54
Gaudium International Shares	125000.00	0.00
<b>Total</b>	<b>125099.54</b>	<b>109.54</b>



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Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

10 Inventories	As At	As At
	March 31, 2023	March 31, 2022
Stock-in-trade	137827.08	33531.52
<b>Total</b>	<b>137827.08</b>	<b>33531.52</b>

11 Trade receivables	As At	As At
	March 31, 2023	March 31, 2022
<b>Unsecured, considered good</b>		
- Outstanding for a period exceeding six months from the date they are due for payment	0.00	0.00
- Others		
considered good	90107.78	632807.25
considered doubtful	0.00	0.00
<b>Total</b>	<b>90107.78</b>	<b>632807.25</b>

(Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	90107.78	0.00	0.00	0.00	0.00	90107.78
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

(Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	632807.25	0.00	0.00	0.00	0.00	632807.25
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00



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Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

12 Cash and bank balances

	As At March 31, 2023	As At March 31, 2022
Cash and cash equivalents:		
Cash in hand	203093.62	46018.54
Bank balance:		
In current account	1270285.22	106575.67
In Fixed Deposit	5250.23	5000.00
In Card Machine	0.00	16608.01
<b>Total</b>	<b>1478629.07</b>	<b>174202.22</b>

13 Short-term loans and advances

	As At March 31, 2023	As At March 31, 2022
Security Deposit	47200.00	12600.00
Capital Advance	1900.00	0.00
Staff Advances	5460.00	9742.20
Other Loan & Advances	22032.96	486441.48
<b>Total</b>	<b>76592.96</b>	<b>508783.68</b>

14 Other current assets

	As At March 31, 2023	As At March 31, 2022
Unsecured, considered good:		
Other receivables		
TDS Receivable	1818.00	1878.67
Advance Tax	424010.00	285000.00
Advance to Suppliers	4027.69	4227.13
Other Current Asset	3542.93	2810.51
Income Tax Refund	14947.44	14707.99
TDS excess deposited	36.15	447.47
Imprest A/c	0.00	60.00
Prepaid Expenses	3815.97	0.00
<b>Total</b>	<b>452198.18</b>	<b>309131.77</b>



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## Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

	For the year ended March 2023	For the year ended March 2022
<b>15 Revenue from Services</b>		
Sales of Services	4401429.47	3651981.14
<b>Total</b>	<b>4401429.47</b>	<b>3651981.14</b>
<b>16 Other Income</b>		
Other Receipts	1500.00	0.00
Misc. Income	348.08	400.40
Interest Income	484.26	0.00
<b>Total</b>	<b>2332.34</b>	<b>400.40</b>
<b>17 Changes in Inventories of finished goods and stock in trade</b>		
(Increase)/decrease in stocks		
Stock at the beginning of the year		
Finished goods	33531.52	41976.16
Stock-in-trade		
<b>Total (A)</b>	<b>33531.52</b>	<b>41976.16</b>
Less : Stock at the end of the year		
Stock-in-trade	135361.73	33531.52
<b>Total (B)</b>	<b>135361.73</b>	<b>33531.52</b>
<b>(Increase)/Decrease in Stocks (A - B)</b>	<b>-101830.21</b>	<b>8444.64</b>
<b>18 Employee benefits expense</b>		
Salaries, wages and bonus	516079.31	427768.30
Contribution to provident and other funds	12838.14	10887.00
Gratuity [Refer (a) below]	52451.25	0.00
Staff welfare expenses	13209.78	9369.54
<b>Total</b>	<b>594578.48</b>	<b>448024.84</b>



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## Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023

(All amounts in Rupees, unless otherwise stated)

(₹ in Hundreds)

	For the year ended March 2023	For the year ended March 2022
<b>19 Finance Costs</b>		
Interest	30383.75	45067.60
	<b>30383.75</b>	<b>45067.60</b>

	For the year ended March 2023	For the year ended March 2022
<b>20 Depreciation and amortization expenses</b>		
Depreciation on Tangible assets (Refer Note 9 )	140887.19	97170.18
	<b>140887.19</b>	<b>97170.18</b>

	For the year ended March 2023	For the year ended March 2022
<b>21 Other Expenses</b>		
Advertisement	327237.61	428236.37
Audit Fees	5500.00	5000.00
Insurance	3254.76	3675.84
Contractual Expenses	84580.99	178172.27
Conveyance	6182.05	5278.41
CSR Expense	8326.60	0.00
Office Expenses	10654.14	10781.07
Commission	13300.00	0.00
Legal & Professional Charges	428065.21	531340.62
Director Remuneration	5000.00	18483.87
Postage & Courier	6784.63	3726.15
Festival Expenses	1189.13	1340.73
Electricity	42128.15	37465.87
Fees & Taxes	23469.57	13055.27
Printing & Stationery	4139.59	1899.84
Housekeeping	45729.97	40654.74
Miscellaneous Expenses	2573.25	0.00
Rent	211196.70	45418.11
Repair & Maintenance	27721.78	37976.97
Telephone	11568.50	9929.59
Bank Charges	13846.65	10894.12
Share in Loss of Firm	0.00	248.66
Power & Fuel	1706.62	0.00
Travelling Expenses	54426.03	20850.55
Water Charges	1867.44	1063.84
	<b>1340449.37</b>	<b>1405492.89</b>



Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2023

(₹ in Hundreds)

Assets	Gross Block				Accumulated Depreciation/ Amortization				Net Block	
	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletions during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletions / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
<b>A Tangible assets</b>										
Own Assets										
COMPUTERS	21704.44	22.74	0.00	0.00	21727.18	17486.77	2027.56	0.00	19726.72	2026.42
PRINTER	1265.50	0.00	0.00	0.00	1265.50	776.97	167.89	0.00	544.86	124.79
UPS	6024.20	1436.00	0.00	0.00	7460.20	5886.75	1242.70	0.00	4231.52	1628.76
ELECTRICAL EQUIPMENTS	16320.10	0.00	0.00	0.00	16320.10	11748.94	1701.26	0.00	13450.24	4868.88
FURNITURE	62351.20	21215.00	0.00	0.00	83566.20	25341.72	5673.32	0.00	35015.54	48459.18
AIR CONDITIONER	66291.44	432.00	0.00	0.00	66723.44	54442.61	6314.27	0.00	60737.86	7968.28
CASH COUNTING MACHINE	235.00	0.00	0.00	0.00	235.00	147.30	39.50	0.00	186.80	48.17
CCTV CAMERA	6706.10	132.25	0.00	0.00	6838.35	4970.58	165.70	0.00	4865.26	567.88
LED TV	6131.37	0.00	0.00	0.00	6131.37	4970.42	519.29	0.00	5450.66	632.81
MUSIC SYSTEM	935.57	0.00	0.00	0.00	935.57	458.35	37.20	0.00	484.03	45.34
OFFICE EQUIPMENTS	14084.36	3983.74	0.00	0.00	17420.70	8803.45	2578.65	0.00	11222.06	6266.52
REFRIGERATOR	5500.32	115.03	0.00	0.00	5615.35	1253.68	119.44	0.00	1073.10	242.43
BURROJAL EQUIPMENTS	3948.88	0.00	0.00	0.00	3948.88	3419.29	237.80	0.00	3607.06	289.82
WATER COOLER	1140.33	43.85	0.00	0.00	1184.18	925.34	98.59	0.00	1027.90	156.68
EGG MACHINE	480.00	0.00	0.00	0.00	480.00	216.85	41.84	0.00	269.66	251.15
HOSPITAL EQUIPMENTS	133397.34	3485.17	0.00	0.00	136772.51	60468.21	13368.21	0.00	73677.02	62945.49
LIFT	19775.00	0.00	0.00	0.00	19775.00	1615.09	1492.75	0.00	11617.70	8157.22
MACHINE and EQUIPMENTS	210338.34	19077.27	0.00	0.00	229415.61	66208.91	26700.83	0.00	190705.74	144326.13
OT EQUIPMENTS PATNA	0.00	615.00	0.00	0.00	615.00	0.00	93.32	0.00	93.32	621.68
WATER TREATMENT PLANT	7376.41	0.00	0.00	0.00	7376.41	3881.76	672.33	0.00	4334.10	3714.66
SOLAR HEATING SYSTEM	630.00	0.00	0.00	0.00	630.00	312.74	57.42	0.00	279.19	292.84
Air Flow	1307.44	0.00	0.00	0.00	1307.44	226.02	487.49	0.00	719.42	694.02
GAS Line	613.13	0.00	0.00	0.00	613.13	103.00	276.09	0.00	279.75	338.38
Washing Machine	156.00	0.00	0.00	0.00	156.00	11.02	42.38	0.00	51.30	93.68
Building	18850.62	14671.00	0.00	0.00	33521.62	2987.40	1173.18	0.00	4199.64	28270.86
Lease hold improvements	7471.72	0.00	0.00	0.00	7471.72	11283.96	28822.94	0.00	32686.32	15073.19
ECCO Ambulance	6640.60	0.00	0.00	0.00	6640.60	2703.42	1448.65	0.00	3837.38	4207.74
Total (A)	688197.27	64583.48	0.00	0.00	750780.75	257220.29	99872.38	0.00	207082.20	323698.16
P.Y Total	559427.84	126576.23	0.00	0.00	686004.07	250059.12	87170.17	0.00	207229.29	269976.92
<b>B Intangible assets</b>										
Trade Mark - Acquired	0.00	1240250.00	0.00	0.00	1240250.00	0.00	37826.26	0.00	37826.26	1200421.70
Computer Software	0.00	54388.41	0.00	0.00	54388.41	0.00	3186.58	0.00	3186.58	11201.82
Goodwill	0.00	13919.60	0.00	0.00	13919.60	0.00	0.00	0.00	13919.60	0.00
Total (B)	0.00	1284558.01	0.00	0.00	1284558.01	0.00	41014.89	0.00	41914.89	1227443.19
<b>C Intangible assets under Development</b>										
ERP Software	10341.41	0.00	0.00	10341.41	0.00	0.00	0.00	0.00	0.00	10341.41
Total (C)	10341.41	0.00	0.00	10341.41	0.00	0.00	0.00	0.00	0.00	10341.41
P.Y Total	0.00	10341.41	0.00	0.00	10341.41	0.00	0.00	0.00	0.00	10341.41
Current Year Total (A+B+C)	694638.68	1333041.55	0.00	16381.81	2044062.04	207229.29	149887.19	0.00	438167.48	369318.39
Previous Year Total	884627.64	138811.64	0.00	69633.38	2000973.66	2000973.66	97170.17	0.00	207229.29	209318.26



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Gaudium IVF and Women Health Private Limited

CIN : U85100DL2015PTC278296

Notes to the Financial Statements for the Year Ended on March 31, 2023  
(All amounts in Rupees, unless otherwise stated)

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	7.33	1.66	346.22	Due to reduced short-term debt and efficient working capital management, indicating improved liquidity.
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.08	0.62	-87.10	Due to a reduction in debt levels indicating a lower financial leverage risk.
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + interest on borrowings	0	0	0	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.88	1.81	-45.30	Result from increased shareholder equity, indicating a stronger equity base.
(e) Inventory turnover ratio	Turnover	Average Inventory	51.36	66.73	-46.50	Due to higher average inventory levels.
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	12.17	11.49	5.02	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade payable	4.89	2.24	118.20	Result from quicker payment to suppliers indicating improved liquidity and supplier relationships.
(h) Net capital turnover ratio	Total Sales	Average Working Capital	3.39	4.8	-29.58	Attributed to better revenue generation relative to the company's net capital investment, indicating reduced asset utilization or efficiency.
(i) Net profit ratio	Net Profit	Net Sales	0.43	0.26	72	Due to higher profitability achieved through increased revenue, reflecting improved overall financial performance.
(j) Return on Capital employed	Earning Before interest & tax	Capital employed	0.62	0.82	-24.39	



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**GAUDIUM IVF AND WOMEN HEALTH PRIVATE LIMITED**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS**

**A. Significant Accounting Policies**

**1. Basis of accounting: -**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

**2. Revenue Recognition :-**

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

**3. Fixed Assets :-**

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation, except in respect of the following categories of assets, in whose case the useful life of the assets is assessed as under based on the estimated usage of the asset and past history of replacement etc.:

- i. Leasehold Property plant and equipment where company has taken Property plant and equipment under finance lease agreements are amortized over lease period.

**4. Depreciation :-**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

**5. Taxes on Income:-**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to ensure realization.



6. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for: -

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

**(B)Notes on Financial Statements**

7. The MSME status of the creditors is not known to the Company; hence the information is not given.
8. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
9. Earning per Share (EPS)

Particulars	Year ended 31.03.2023 (Rs. in Hundred)	Year ended 31.03.2022 (Rs. in Hundred)
Profit after tax	13,26,268.33	9,10,101.41
Weighted average no. of equity shares for basic / diluted EPS	9,90,232	9,90,232
Nominal value of equity share	10	10
Basic /Diluted EPS	133.94	91.91

10. Payments to Auditors:

(Rs. In Hundred)

Auditors Remuneration	2022-23	2021-22
Audit Fees	5,500.00	5,000.00
Total	5,500.00	5,000.00

11. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.



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GAUDIUM LIFE AND WOMEN HEALTH LTD.  
New Delhi  
*August*

12. Major components of Deferred tax

(Rs. In Hundred)

Particulars	As at 31.03.2023 (Rs.)	As at 31.03.2022 (Rs.)
A) Deferred Tax Liability	22,106.73	0.00
B) Deferred Tax Assets	20,980.94	20,980.94
Net Deferred Tax liabilities/(assets) (A-B)	1,125.79	(20,980.94)

13. Related Party disclosure

**(A) Related Parties and their Relationship**

(I) Key Management Personnel

1. Manika Khanna.
2. Peeyush Khanna.
3. Deepak Gautam.
4. Manoj Kumar Sondhi

(II) Relative of Key Management Personnel

1. Gaudium Signature Lab.

(III) Subsidiary of the company

1. Gaudium International Private Limited

**(B) Related Parties Transactions.**

**Transactions with Related parties**

(Figure in Hundred)

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid				
Advance against purchase of Asset- Manika Khanna	0.00		4,86,441.48	



*Manika*



*Peeyush*

<b>Remuneration Paid</b>			
Deepak Gautam	5,000.00		13483.87
Manika Khanna	0.00		36,000.00
<b>Professional fee</b>			
Manika Khanna	1,38,000.00		3,60,000.00
Peeyush Khanna	26,300.00		15,510.00
Manoj Kumar Sondhi	0.00		27,240.00
<b>Purchase</b>			
Gaudium International Pvt Ltd	1,53,098.06		1,57,967.85
<b>Reimbursement of Expenses</b>			
Manoj Kumar Sondhi	1,000.00		3,671.70

14. Previous year figures have been regrouped/rearranged wherever necessary.

#### 15. Employee benefits

##### a. Defined Benefit Plans

The company has a defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary for each completed year of service. The plan for the same is unfunded.

Recognized in balance sheet as under	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022 (Rs. In Hundred)
<i>Long term</i>	50,670.34	0.00
<i>Short term</i>	1,780.91	0

Present Value of Defined Benefit Obligation	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022 (Rs. In Hundred)
<i>Present value of obligation as at beginning of year</i>	0	0.00
<i>Interest cost</i>	0	0
<i>Current service cost</i>	52,451.25	0
<i>Actuarial gain on obligations</i>	0	0
Present value of obligation as at end of year	52,451.25	(0)

Liabilities recognized in Balance Sheet:	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022 (Rs. In Hundred)
<i>Present value of obligation as at beginning of year</i>	0	0.00
<i>Add: Provided during the year</i>	52,451.25	0
<i>Less: Paid during the year</i>	0	0
Present value of obligation at the end of the year	52,451.25	(0)



Expense recognized in Statement of Profit and Loss:	As at 31.03.2023 (Rs. In Hundred)	As at 31.03.2022 (Rs. In Hundred)
Interest cost	0	0.00
Current service cost	52,451.25	0
Past service cost	0	0
Expense recognized in Statement of Profit and Loss	52,451.25	(0)

Actuarial assumptions:	As at 31.03.2023	As at 31.03.2022
Discount rate (per annum)	7.36%	7.44%
Salary Growth Rate	6%	6%
Expected rate of return	0	0
Retirement age (years)	60	60
Mortality table	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Ages		
Up to 30 Years	3.00	3.00
From 31 to 44 years	2.00	2.00
Above 44 years	1.00	1.00

16. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

**(C) Additional Regulatory Information**

**17. Details of Benami Property held**

There are no proceedings initiated or pending against the company for holding any benami property. Therefore, this point is not applicable on the company.

**18. Borrowings from banks or financial institutions on the basis of security of current assets**

The company has no borrowings from banks or financial institutions on the basis of security of current assets.

**19. Wilful Defaulter**

The company has not been categorized as a wilful defaulter by any bank or financial institution, thus not required to disclose details regarding the date of declaration as a wilful defaulter and the amount and nature of defaults.

**20. Relationship with Struck off Companies**

The company has not verified the status of companies with whom we have transactions during the year, as to whether the same are companies struck off under section 248 of the Act, or under section 560 of the Companies Act, 1956 or otherwise.

**21. Registration of charges or satisfaction with Registrar of Companies**



Handwritten signature and circular stamp of Gaudium IVF and Health Pvt. Ltd., New Delhi.

There is no pending registration of creation/ or satisfaction of charge with the Registrar of Companies beyond statutory time period.

**22. Compliance with number of layers of companies**

The company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on Number of Layers) Rules, 2017 shall disclose the same.

**23. Compliance with approved Scheme(s) of Arrangements**

The company does not hold any approved scheme(s) of Arrangements. Hence, no disclosure to effect that the books of accounts of the company are in accordance with the approved scheme of arrangement and accounting standards.

**24. Undisclosed Income**

The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

**25. Corporate Social Responsibility (CSR)**

Calculation of Average Net Profit

(rupees in Lakhs)	
FINANCIAL YEAR	PROFIT BEFORE TAX (RS.)
2022-2023	17,94,952.28
2021-2022	12,27,184.64
2020-2021	4,924.40
TOTAL	30,27,061.32
Average of three years	10,09,020.44

PARTICULARS	AMOUNT (RS.)
Average Net Profit of last three financial years	10,09,020.44
Prescribed CSR Expenditure	20,180.41
Amount spent on CSR during the year	0.00
Amount unspent CSR	20,180.41

There is an unspent amount of ₹ 8,32,660/- under CSR for FY 2022-23. The company was not able to spend the same during the year 2022-23 as company was not able to find a suitable project. Thus as per section 135 (5) of The Companies Act, 2013, the company will deposit the requisite amount in scheduled funds as provided under schedule VII of the act latest by 30th September 2023.

**26. Details of Crypto Currency or Virtual Currency**

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



Mande  Kaurav

Signature to notes 1 to 26

In terms of Our Separate Audit Report of Even Date Attached.

For Vikas Katyal & Associates  
Chartered Accountants



(Vikas Katyal)  
Partner  
Membership No. 098723  
Registration No. 017355N  
Place: New Delhi  
Date: 21/06/2023  
UDIN: 23048723 86WH1X2186

For GAUDIUM IVF AND WOMEN HEALTH  
PRIVATE LIMITED



MANIKA KHANNA  
Director

DIN : 07090907

PEEYUSH KHANNA  
Director

DIN : 07091422