

JEENA SIKHO LIFECARE PRIVATE LIMITED

Regd. Office: SCO 11 First Floor, Kalgidhar Enclave Zirakpur, Mohali Punjab 140604,
CIN- U52601PB2017PTC046545, Email: divyaupchar.zk@gmail.com

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 03RD ANNUAL GENERAL MEETING OF THE MEMBERS OF JEENA SIKHO LIFECARE PRIVATE LIMITED WILL BE HELD ON THURSDAY, 31ST DECEMBER, 2020 AT REGISTERED OFFICE OF THE COMPANY SITUATED AT SCO 11 FIRST FLOOR, KALGIDHAR ENCLAVE, ZIRAKPUR, MOHALI PUNJAB 140604 AT 12:30 PM TO TRANSACT THE FOLLOWING BUSINESS :-

ORDINARY BUSINESS

- 1) To receive, consider and adopt the Audited Accounts of the Company for the financial period ended on 31st March 2020 together with the reports of Directors and Auditors thereon.
- 2) To re-appoint the Auditors of the Company and in this regard to consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution

“RESOLVED THAT pursuant to the provision of Section 139(1) and all the other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s) or re-enactments thereof for the time being in force), M/s. A A Garg & Associates, Chartered Accountants (Firm Registration no. F.R.N. 030843N) be and is hereby re-appointed as Statutory Auditor of the Company to hold the office from the conclusion of 03rd Annual General Meeting until the conclusion of the 08th Annual General Meeting for the period of 5 years and at the remuneration to be fixed by the Board of Directors in consultation with Auditors.

RESOLVED FURTHER THAT any director of the Company be and is hereby authorised to sign, execute and to file such documents, letters and forms which are necessary with the Registrar of Companies to give effect to the above said resolution.”

By Order of the Board of Directors
For JEENA SIKHO LIFECARE PRIVATE LIMITED

Sd/-
(Manish Grover)
Director
DIN No. 07557886

Dated:02/12/2020
Place: Chandigarh

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company. Instrument appointing the proxy is annexed herewith.
2. Proxy forms, in order to be effective, must be deposited at the Registered Office of the Company before the time fixed for the meeting.
3. A person can act as proxy on behalf of members not exceeding fifty in number and holding in the aggregate not more than 10% of the total share capital of the company carrying voting rights. However, a member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.
4. Members are requested to notify immediately any change in their addresses to the Company at its Registered Office.
5. Members/proxies should bring duly filled Attendance Slip to attend the annual general meeting. Attendance slip is annexed herewith.

JEENA SIKHO LIFECARE PRIVATE LIMITED

Regd. Office: SCO 11 First Floor, Kalgidhar Enclave Zirakpur, Mohali Punjab 140604,
CIN- U52601PB2017PTC046545, Email: divyaupchar.zk@gmail.com

The Directors' Report

To the Members of JEENA SIKHO LIFECARE PRIVATE LIMITED

The Directors are pleased to present their 03rd Annual Report on the business and operations of the Company together with the audited statement of accounts for the financial year ended March 31st, 2020:

1. THE STATE OF THE COMPANY'S AFFAIRS

The Company is engaged in providing pharmaceuticals, healthcare, ayurvedic and dietary supplement products and consultancy thereof.

2. FINANCIAL SUMMARY/HIGHLIGHTS

Particulars	2019-20 (in Rs)
Sales and Other Income	95,17,43,756.00
Profit/(Loss) before Depreciation	9,80,57,870.00
Depreciation	1,93,76,506.00
Net Profit/(Loss) before Tax	7,86,81,364.00
Provision for Taxation	1,99,16,697.00
Deferred Tax	3,49,438.00
Prior Period Adjustments	0.00
Profit/(Loss) after Tax	5,84,15,229.00

The Company has earned the profit of Rs. 5,84,15,229 /- during the year ended on 31.03.2020 as compared to the profit of Rs. 6,03,75,021/- incurred during the previous year ended on 31.03.2019.

3. THE AMOUNT, IF ANY, WHICH IT RECOMMENDS SHOULD BE PAID BY WAY OF DIVIDEND

The Board did not recommend any dividend for the financial period ended on March 31st, 2020.

4. THE DETAILS RELATING TO DEPOSITS, COVERED UNDER CHAPTER V OF THE ACT,-

The Company did not accept any public deposits during the period under report.

(a) accepted during the period; NIL

(b) remained unpaid or unclaimed as at the end of the period; NIL

(c) whether there has been any default in repayment of deposits or payment of interest thereon during the period and if so, number of such cases and the total amount involved- NIL

(i) at the beginning of the period; NIL

(ii) maximum during the period; NIL

(iii) at the end of the period; NIL

(vi) the details of deposits which are not in compliance with the requirements of Chapter V of the Act. Not Applicable

5. HOLDING, SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANY

The Company is not a holding Company and it does not have any Subsidiary, Joint venture or Associate Company.

The Company has not become or cease to be a holding Company or any Subsidiary, Joint venture or Associate Company during the year under review.

6. KEY MANAGERIAL PERSONNEL

The Board of Directors constituted of two directors namely Mr. Manish Grover and Mrs. Bhavna Grover, and there was no change in its constitution during the year.

7. EXTRACT OF ANNUAL RETURN AS PROVIDED UNDER SECTION 92 (3) IN FORM NO. MGT-9

Annexed as **Annexure I**

8. NUMBER OF MEETING OF THE BOARD

There were Fifteen (15) Board Meetings held during the year ended on 31st March, 2020 i.e. on 24.04.2019, 07.06.2019, 14.06.2019, 21.06.2019, 13.07.2019, 05.08.2019, 17.08.2019, 30.09.2019, 15.11.2019, 25.11.2019, 11.12.2019, 30.12.2019, 05.02.2020, 25.02.2020 and 03.03.2020.

9. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 (3)(c) of the Companies Act, 2013, your Directors confirm that:-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors 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 period on 31.03.2020 and of the profit and loss of the company for that period;

(c) the directors 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;

(d) the directors had prepared the annual accounts on a going concern basis;

(e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. Not applicable as Company is not a listed Company.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. A STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149

Not Applicable, as Company does not fall under the category required to appoint any Independent Director in the Company.

11. IN CASE OF A COMPANY COVERED UNDER SUB-SECTION (1) OF SECTION 178, COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178;

Not Applicable, as the Company is not covered under Section 178 of the Companies Act, 2013.

12. STATUTORY AUDITORS

M/s A A Garg & Associates, Chartered Accountants (Firm Registration No. 030843N) Chartered Accountants Auditors of the Company, retire at the ensuing Annual General

Meeting. The Board recommends the re-appointment of M/s A A Garg & Associates, Chartered Accountants (Firm Registration No. 030843N) Chartered Accountants as Statutory Auditor of the Company from the conclusion of this General Meeting until the Conclusion of 08th Annual General Meeting for the period of 5 years to conduct the statutory audit of the Company for the financial years 2020-2021 to 2024-2025.

The Company has received written consent and certificate prescribed u/s 141 of the Companies Act, 2013 from M/s A A Garg & Associates, Chartered Accountants (Firm Registration No. 030843N) Chartered Accountants that their appointment if made will be in accordance with the conditions as may be prescribed.

13. SECRETARIAL AUDITOR

Not required to appoint any Secretarial Auditor in the Company as per Section 204 of the Companies Act, 2013.

14. EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE—

***(I)* BY THE AUDITOR IN HIS REPORT; AND**

Not Applicable, As there are no qualified, reserved adverse or disclaimer remark made by the Auditor in his Report.

***(II)* BY THE COMPANY SECRETARY IN PRACTICE IN HIS SECRETARIAL AUDIT REPORT;**

Not Applicable, As Section 204 of the Companies Act, 2013 is not applicable on the Company.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186;

The Company has not given any loans or guarantees covered under the provisions of Section 186 of the Companies Act, 2013.

16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188 IN THE PRESCRIBED FORM AOC-2;

The Company has entered into any related party transactions as referred under Section 188(1) of the Companies Act, 2013 at arm length basis and at ordinary course of business.

17. THE AMOUNTS, IF ANY, WHICH IT PROPOSES TO CARRY TO ANY RESERVES;

No amount is proposed to be transferred to any reserve.

18. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL PERIOD OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No Such material changes or any commitments occurred which affects the financial position of the Company.

19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS/OUTGO

A. CONSERVATION OF ENERGY

- (i) the steps taken or impact on conservation of energy;
The operations of the Company are not energy-intensive. However, adequate measures have been initiated for conservation of energy.
- (ii) the steps taken by the company for utilising alternate sources of energy;NIL
- (iii) the capital investment on energy conservation equipments; NIL

B. TECHNOLOGY ABSORPTION

- (i) the efforts made towards technology absorption; Company has not undertaken any manufacturing activity requiring substantial amount of power and therefore the consumption of the same during the period is nominal.
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; NA
- (iii) in case of imported technology (imported during the last three periods reckoned from the beginning of the financial period)- NA
 - (a) the details of technology imported;
 - (b) the period of import;

- (c) whether the technology been fully absorbed;
 - (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
- (iv) the expenditure incurred on Research and Development. The Company has not incurred any expense on Research and Development.

C. FOREIGN EXCHANGE EARNING AND OUTGO

There was no Foreign exchange earnings or outgo during the year.

20. **A STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY FOR THE COMPANY INCLUDING IDENTIFICATION THEREIN OF ELEMENTS OF RISK, IF ANY, WHICH IN THE OPINION OF THE BOARD MAY THREATEN THE EXISTENCE OF THE COMPANY;**

The business has its own typical risks and the Company takes full cognizance of the fact that these risks can have a serious impact on the operations of the Company as well as its profitability. In order to ensure that the impact of risks is minimal, the Company lays utmost importance on scanning the external environment regularly.

21. **COMPOSITION OF AUDIT COMMITTEE AND REASON FOR NOT ACCEPTING ANY RECOMMENDATION OF THE AUDIT COMMITTEE, IF ANY**

Not Applicable, As Section 177 of the Companies Act, 2013 is not applicable on the Company.

22. **DETAILS OF POLICY RELATING TO THE REMUNERATION OF THE DIRECTORS, KEY MANAGERIAL PERSONNEL AND OTHER EMPLOYEES FORMULATED BY THE BOARD ON RECOMMENDATION OF NOMINATION AND REMUNERATION COMMITTEE.**

Not Applicable, Section 178 of the Companies Act, 2013 is not applicable on the company.

23. **THE DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE PERIOD;**

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, the Company has constituted the Corporate Social responsibility Committee and the details of members are as follows:

1. Mr Manish Grover: Director
2. Ms. Bhavna Grover: Director

And corporate social responsibility policy is annexed as Annexure II

CSR REPORTING

Profit for the year ended on 31.03. 2017 is Rs. NIL

Profit for the financial year ended on 31.03.2018: Rs. 2,69,56,881.00/-

Profit for the financial year ended on 31.03.2019: Rs.83,903,198/-

Average net profit of the company for last three financial years: Rs. 5,54,30,039.5/-

Details of CSR spent during the financial year 2019-2020

(a) Total amount to be spent for the financial year; Rs. 11,08,600.79

(b) Amount spent for the financial year: Rs. 11,11,000/-

(b) Amount unspent : NIL

The CSR Report is annexed as Annexure III

24. **IN CASE OF A LISTED COMPANY AND EVERY OTHER PUBLIC COMPANY HAVING SUCH PAID-UP SHARE CAPITAL AS MAY BE PRESCRIBED, A STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS;**

Not Applicable, As the Company is a Private Limited Company.

25. **THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

Not Applicable, as the Company has not received any orders passed by the regulators or courts or tribunals during the period impacting the going concern status and the Company's operations in future.

26. **THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS.**

Your Company has adequate internal control system in place, which are in commensurate with the size, scale and complexity of its operations.

27. MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013

The Company is not required to maintain the cost records as specified by central government under sub-section (1) of section 148 of the Companies Act, 2013.

28. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE REPORTABLE TO THE CENTRAL GOVERNMENT.

During the financial year under review, there was no instance of fraud which is reportable to the Central Government.

29. DISCLOSURE AS PER COMPLIANCE WITH PROVISIONS RELATING TO THE CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 [14 OF 2013]

The Company is committed for providing and promoting a safe and healthy work environment for all its employees.

The Company has extreme intolerance towards anti-social behaviour at the workplace and has adopted a 'Prevention of Sexual Harassment' Policy (POSH) that is in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder for prevention and redressal of complaints of sexual harassment at workplace, along with a structured reporting and redressal mechanism.

The Internal Complaints Committee has been constituted by the Company and are in process for other compliances.

The Company has not received any complaint on sexual harassment during Financial Year 2019-20.

30. DISCLOSURE ON SECRETARIAL STANDARD

The Company has complied with the all the compliances of applicable Secretarial Standards.

31. ACKNOWLEDGEMENT:

Your Directors wish to acknowledge the continued support and co-operation received from the Bankers, Clients and other Agencies and the Shareholders of the Company.

Your Directors also acknowledge and appreciate the commitments and dedication of employees at all levels, which are so crucial for the growth of the business of the Company.

**By Order of the Board of Directors
For JEENA SIKHO LIFCARE PRIVATE LIMITED**

**Place: Chandigarh
Date: 02/12/2020**

**Sd/-
(Manish Grover)
Director
DIN No. 07557886**

**Sd/-
(Bhavna Grover)
Director
DIN No. 07557913**

Form No. MGT-9
EXTRACT OF ANNUAL RETURN

as on the financial period ended on 31st March, 2020

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies
(Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN: U52601PB2017PTC046545

ii) Registration Date: 29/05/2017

iii) Name of the Company: JEENA SIKHO LIFECARE PRIVATE LIMITED

iv) Category / Sub-Category of the Company: Private Limited Company/ Company Limited by Shares/ Indian Non-Government Company

v) Address of the Registered office and contact details: SCO 11 FIRST FLOOR, KALGIDHAR ENCLAVE ZIRAKPUR MOHALI - PUNJAB 140604 , Email: divyaupchar.zk@gmail.com

vi) Whether listed company Yes / No: No

vii) Name, Address and Contact details of Registrar and Transfer Agent, if any: NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

S.No.	Name and Description of main products/ services	NIC Code of the product/ Service	% to total turnover of the Company
1.	Trading of Ayurvedic Medicines	86909	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES – NA

S.No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary / Associate	% of shares held	Applicable section
-	-	-	-	-	-

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year	No. of Shares held at the end of the year	% Change during the year
--------------------------	---	---	--------------------------

	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	NIL	100,000	100,000	100%	NIL	100,000	100,000	100%	NIL
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Body Corp.	-	-	-	-	-	-	-	-	-
e) Banks/ FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	NIL	100,000	100,000	100%	NIL	100,000	100,000	100%	NIL
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	NIL	100,000	100,000	100%	NIL	100,000	100,000	100%	NIL
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-

d) State Govt(s)	--	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.-									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+(B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	NIL	10,000	10,000	100%	NIL	10,000	10,000	100%	NIL

(ii) Shareholding of Promoters

S.No	Shareholders name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of Total Shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of Total Shares of the Company	% of Shares Pledged / encumbered to total shares	
1	Mr. Manish Grover	99,000	99.00%	NIL	99,000	99.00%	NIL	NIL
2.	Mrs. Bhavna Grover	1,000	1.00%	NIL	1,000	1.00%	NIL	NIL
Total		100,000	100%	NIL	100,000	100%	NIL	NIL

(iii) Change in Promoters' Shareholding (please specify, if there is no change): NO CHANGE

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year				

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): NA

S.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Top 10 Shareholders				
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):	-	-	-	-
	At the End of the year (or on the date of separation, if separated during the year)	-	-	-	-

(v) Shareholding of Directors and Key Managerial Personnel:

S.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Manish Grover				
	At the beginning of the year	99,000	99.00%	99,000	99.00%
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	99,000	99.00%	99,000	99.00%

S.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2	Mrs. Bhavna Grover				
	At the beginning of the year	1,000	1.00%	1,000	1.00%
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	1,000	1.00%	1,000	1.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	3,67,45,248	12,31,64,398	-	15,99,09,646
i) Principal Amount				
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	3,67,45,248	12,31,64,398	-	15,99,09,646
Change in Indebtedness during the financial year				
□ Addition				
□ Reduction	3,17,37,114	25,09,398		(3,42,46,512)
Net Change	3,17,37,114	25,09,398	Nil	(3,42,46,512)
Indebtedness at the end of the financial year	-	-	-	-
i) Principal Amount	50,08,134	12,06,55,000	Nil	12,56,63,134

ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	50,08,134	12,06,55,000	Nil	12,56,63,134

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NA

S. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission - as % of profit - others, specify...	-	-
5	Others, please specify	-	-
	Total (A)	-	-
	Ceiling as per the Act	-	-

B. Remuneration to other directors:

S. No.	Particulars of Remuneration	Name of Directors		Total Amount
		MANISH GROVER	BHAVNA GROVER	
	1. Independent Directors <input type="checkbox"/> Fee for attending board / committee meetings <input type="checkbox"/> Commission <input type="checkbox"/> Others, please specify	-	-	-
	Total (1)	-	-	-
	2. Other Non-Executive			

Directors				
Executive Directors				
<input type="checkbox"/> Fee for attending board / committee meetings				
<input type="checkbox"/> Commission				
<input type="checkbox"/> Others, please specify (Remuneration)	1,80,00,000	96,00,000	2,76,00,000	
Total (2)	1,80,00,000	96,00,000	2,76,00,000	
Total (B)=(1+2)	1,80,00,000	96,00,000	2,76,00,000	
Total Managerial Remuneration	1,80,00,000	96,00,000	2,76,00,000	
Overall Ceiling as per the Act	Ceiling not applicable	Ceiling not applicable	Ceiling not applicable	Ceiling not applicable

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD: NA

S.No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)

A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

**By Order of the Board of Directors
For JEENA SIKHO LIFCARE PRIVATE LIMITED**

**Place: Chandigarh
Date: 02/12/2020**

**(Manish Grover)
Director
DIN No. 07557886**

**(Bhavna Grover)
Director
DIN No. 07557913**



A A GARG & ASSOCIATES

CHARTERED ACCOUNTANTS

58/4354, Reghar Pura, Karol Bagh, New Delhi-110005

Mobile : +91-9871442433, 9716903409, 011-41625111

E-mail : aagarg88@gmail.com, ca.akgarg7@gmail.com

Independent Auditor's Report

To the Members of
JEENA SIKHO LIFECARE PRIVATE LIMITED
CIN : U52601PB2017PTC046545

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of JEENA SIKHO LIFECARE PRIVATE LIMITED ('the Company') which comprise the Balance Sheet as on March 31, 2020, the Statement of Profit and Loss for the period 01/04/2019 to 31/03/2020, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these (Standalone) financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

Opinion

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 for the year ended March 31, 2020, and its Profit/Loss for the period 01/04/2019 to 31/03/2020.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. 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
 - 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 written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.



f. 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".

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

ii. The Company did not have any long-term contracts including 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.

For A A Garg & Associates

Chartered Accountants

Firm's Registration Number: 030843N



(CA. Amir Jain)

(PARTNER)

Membership number: 519216

UDIN: 21519216AAAAAL4921

Place: Delhi

Date: 02.12.2020

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the period April 01, 2019 to March 31, 2020:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. The Company has made provision for depreciation on straight line value method at the rates which is considered by the management as sufficient to cover the remaining useful life of the assets, contrary to rates as specified in Schedule II of the Companies Act, 2013.
- (c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Goods & Services Tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of above were in arrears as at March 31, 2020 for a period of more than six months from the date on when they become payable.
- b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, Goods & Services Tax, duty of customs, duty of excise, value added tax, on account of any dispute.



- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments. Term Loans raised have been used for the purpose they were raised.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For A A Garg & Associates
Chartered Accountants
Firm's Registration Number: 030843N


(CA. Amir Jain)
(PARTNER)



Membership number: 519216
UDIN: 21519216AAAAAL4921
Place: Delhi
Date: 02.12.2020

**“Annexure B” to the Independent Auditor’s Report of even dates on the (Standalone)
Financial Statements of JEENA SIKHO LIFECARE PRIVATE LIMITED**

**Report on the Internal Financial Controls under Clause (f) 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 JEENA SIKHO LIFECARE PRIVATE LIMITED (‘the Company’) for the period 01/04/2019 to 31/03/2020 in conjunction with our audit of the (standalone) 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. 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 Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 financial statements, whether due to fraud or error.

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



Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

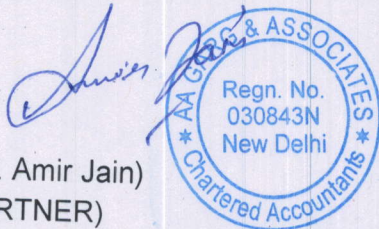
Opinion

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 for the period 01/04/2019 to 31/03/2020.

For A A Garg & Associates

Chartered Accountants

Firm's Registration Number: 030843N



(CA. Amir Jain)

(PARTNER)

Membership number: 519216

UDIN: 21519216AAAAAL4921

Place: Delhi

Date: 02.12.2020

JEENA SIKHO LIFECARE PRIVATE LIMITED
SCO 11 FIRST FLOOR, KALGIDHAR ENCLAVE ZIRAKPUR MOHALI PUNJAB 140604
CIN: U52601PB2017PTC046545
Balance Sheet as at 31 March, 2020

Particulars	Note No.	As at 31 March, 2020	As at 31 March, 2019
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Equity Share capital	3	1,000,000	1,000,000
(b) Reserves and surplus	4	135,721,877	79,536,253
		136,721,877	80,536,253
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	5	4,954,403	6,559,290
(b) Deferred tax liabilities (net)	6	2,124,740	1,775,303
(c) Other long-term liabilities		-	-
(d) Long-term provisions	6a	2,249,668	-
		9,328,811	8,334,593
4 Current liabilities			
(a) Short-term borrowings	7	120,708,731	153,350,356
(b) Trade payables	8	56,537,050	77,445,300
(c) Other current liabilities	9	55,933,713	40,668,026
(d) Short-term provisions	10	21,065,983	22,232,849
		254,245,477	293,696,531
TOTAL		400,296,165	382,567,376
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	166,634,737	126,350,330
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
		166,634,737	126,350,330
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	12	3,090,010	2,287,905
(e) Other non-current assets	13	7,238	10,857
		169,731,985	128,649,092
2 Current assets			
(a) Current investments	14	105,554,096	126,596,761
(b) Inventories	15	43,814,505	42,034,935
(c) Trade receivables	16	14,365,977	7,065,288
(d) Cash and cash equivalents	17	66,829,603	78,221,301
(e) Short-term loans and advances		-	-
		230,564,181	253,918,284
TOTAL		400,296,165	382,567,376

See accompanying notes 1 to 27 forming part of the financial statements

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

In terms of our report attached.
For A A Garg & Associates
Chartered Accountants
Firm Regd. No. 030843N

Amir Jain
CA. Amir Jain
(Partner)
M.No. 519216
UDIN: 21519216AAAAAL4921
Dated 02/12/2020
Place Chandigarh



For and on behalf of the Board of Directors
JEENA SIKHO LIFECARE PRIVATE LIMITED.

Manish Grover
Manish Grover
Director
DIN: 07557886

Bhavna Grover
Bhavna Grover
Director
DIN: 07557913

JEENA SIKHO LIFECARE PRIVATE LIMITED
SCO 11 FIRST FLOOR, KALGIDHAR ENCLAVE ZIRAKPUR MOHALI PUNJAB 140604
CIN: U52601PB2017PTC046545

Statement of Profit and Loss for the year ended 31 March, 2020

Particulars		Note No.	For the period ended	For the period ended
			31 March, 2020	31 March, 2019
1	Revenue from Operations	18	943,670,440	1,058,194,690
2	Other Income	19	8,073,315	614,461
3	Total revenue (1+2)		951,743,756	1,058,809,151
4	Expenses			
	(a) Cost of Material Consumed	20	-	-
	(b) Purchases of stock-in-trade	21	100,822,879	326,124,812
	(c) Changes in stock-in-trade	22	21,042,664	-100,488,583
	(d) Employee benefits expenses	23	217,395,278	143,949,614
	(e) Finance costs	24	16,374,928	11,347,209
	(f) Depreciation and amortisation expenses	11	19,376,506	12,051,273
	(g) Other expenses	25	498,050,137	581,921,628
	Total expenses		873,062,392	974,905,953
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		78,681,364	83,903,198
6	Exceptional items & Extraordinary items		-	-
7	Profit / (Loss) before tax (5 ± 6)		78,681,364	83,903,198
8	Tax expense:			
	(a) Current tax expense for current year		19,916,697	22,232,849
	(b) Current tax expense relating to previous year		-	-
	(c) Net current tax expenses		19,916,697	22,232,849
	(d) Deferred tax provision Current Year		349,438	1,295,328.63
	Total (8)		20,266,135	23,528,178
9	Profit / (Loss) for the year (7 ± 8)		58,415,229	60,375,021
10	Earnings per share (of Rs. 10 each):			
	(a) Basic	26	584.15	603.75
	(b) Diluted	26	584.15	603.75

See accompanying notes 1 to 26 forming part of the financial statements

This is the Profit & Loss referred to in our auditors report of even date.

In terms of our report attached.

For A A Garg & Associates

Chartered Accountants

Firm Regd. No.030843N

Amir Jain
CA. Amir Jain
 (Partner)

M.No. 519216

UDIN: 21519216AAAAAL4921

Date: 02/12/2020

Place: Delhi



For and on behalf of the Board of Directors
JEENA SIKHO LIFECARE PRIVATE LIMITED

Manish Grover

Manish Grover
 Director
 DIN: 07557886

Bhavna Grover

Bhavna Grover
 Director
 DIN: 07557913

JEENA SIKHO LIFECARE PRIVATE LIMITED
Notes forming part of the financial statements

Note	Particulars
<p>1 Corporate information Jeena Sikho Lifecare Private limited Incorporated in 2017 is a Trading concern. The company deals in trading of Ayurvedic Medicines across the PAN India basis.</p> <p>2 Significant accounting policies (Illustrative)</p> <p>2.1 Basis of accounting and preparation of financial statements</p> <p>The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention to the applicable Accounting Standards issued by The Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 1956.</p> <p>2.2 Use of estimates</p> <p>The preparation of the financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p> <p>2.3 Inventories</p>	<p>The materials are valued at lower of cost or net realizable value. The material costs are based on first in first out method. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.</p>
<p>2.4 Depreciation and amortisation</p> <p>Depreciation has been provided on the S.L.M as per the rates prescribed in Schedule XIV to the Companies Act, 1956</p> <p>2.5 Revenue recognition</p> <p><u>Sale of goods & Services</u> Revenue is recognised when no significant uncertainty as regards realisability exists. In case of claim for price variation, revenue is recognised on admittance of the claim.</p>	



JEENA SIKHO LIFECARE PRIVATE LIMITED
Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

Note	Particulars
2.6	<p>Other income Interest income is accounted on accrual basis.</p>
2.7	<p>Tangible fixed assets</p> <p>Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.</p> <p>Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.</p>
2.8	<p>Foreign Currency Transactions</p> <p>Transaction in foreign currency is recorded at the exchange rate prevailing at the time of transaction. Exchange differences, if any, arising out of transactions settled during the year are recognised in the profit and loss account.</p>
2.9	<p>Employee benefits</p> <p>Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.</p> <p>Defined Benefit Plan: Liability with regard to long term employee benefits is provided for on the basis of basis of actuarial valuation at the Balance Sheet date.</p> <p>Defined Contribution Plan: Retirement benefit in the form of contribution to Provident Fund is a defined contribution scheme and is charged to Profit & Loss Account in the year when they become due.</p>
2.10	<p>Earnings per share</p> <p>The earning considered in ascertaining the Company's EPS comprises as the net profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year.</p>
2.11	<p>Taxes on income</p> <p>Provision for taxation has been made as applicable to the Company for the current year in accordance with the relevant provisions of Income Tax Act, 1961. Appropriate adjustments have been made with regard to deferred tax as per the requirements of the Accounting Standard 22 on "Accounting for taxes on income" issued by ICAI.</p>



2.12 Provisions and contingencies

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

2.13 Impairment of Assets

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

- the provision for impairment loss, if any, required or
- the reversal, if any, required of impairment loss recognised in previous periods.

Impairment loss is recognised when the carrying amount of assets exceeds its recoverable amount.

2.14 Segment Reporting

The company operates only in one business segment viz "Trading of Ayurvedic Medicines". Hence, segment wise reporting is not required.



Note 3 Share capital

Particulars	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of Rs.10 each with voting rights	100,000	1,000,000	100,000	1,000,000
(b) Issued Equity shares of Rs.10 each with voting rights	100,000	1,000,000	100,000	1,000,000
(c) Subscribed and fully paid up Equity shares of Rs.10 each with voting rights	100,000	1,000,000	100,000	1,000,000
(d) Subscribed but not fully paid up Equity shares of Rs.100 each with voting rights, not paid up	-	-	-	-
Total	100,000	1,000,000	100,000	1,000,000

Note 3(a) Share capital (contd.)

Notes:

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

Particulars	Opening Balance	Fresh issue	Opening Balance	Fresh issue
Equity shares with voting rights				
Year ended 31 March, 2020				
- Number of shares	100,000	-	100,000	-
- Amount (Rs.100 each)	1,000,000	-	1,000,000	-

Note 3(b) Share capital (contd.)

Notes:

(i) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Sh. Manish Grover	99000	99.00	99000	99.00
Smt. Bhavna Grover	1000	1.00	1000	1.00

(ii) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in

Particulars	Aggregate number of shares	Aggregate number of shares
	As at 31 March, 2020	As at 31 March, 2019
Equity shares with voting rights	0	0
Fully paid up pursuant to contract(s) without payment being received in cash		
Fully paid up by way of bonus shares		
Shares bought back		



Note 4 Reserves and surplus

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	79,536,253	19,161,232
Add: Profit / (Loss) for the year	58,415,229	60,375,021
Total	137,951,482	79,536,253
Less: Provision for Corporate Social Responsibility (CSR)	1,111,000	-
Less: Provision for Corporate Social Responsibility FY20	1,140,000	-
Add: Last Year GST Adjustment	21,395	-
Closing balance	135,721,877	79,536,253
(b) Subsidy	-	-
Total	135,721,877	79,536,253

Note 5 Long-term borrowings

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) TERM LOAN FROM BANKS (SECURED)		
(i) HDFC Fortuner Car Loan	1,832,059	2,395,006
(ii) HDFC Honda WRV Car Loan	501,606	672,050
(iii) Axis Bank Land Rover Car Loan (Against hypothecation of vehicle)	2,620,738	3,492,234
(For the current maturities of long-term borrowings, refer items (a) in Note 9 Other current liabilities.)		
Total	4,954,403	6,559,290

Note 6 Deferred Tax Liability

Particulars	As at 31 March, 2020	As at 31 March, 2019
Deferred tax (liability) / asset		
<u>Tax effect of items constituting deferred tax liability</u>		
On difference between book balance and tax balance of fixed	-	-
On expenditure deferred in the books but allowable for tax purposes		
Others		
Tax effect of items constituting deferred tax liability	-	-
<u>Tax effect of items constituting deferred tax assets</u>		
Provision for compensated absences, gratuity and other employee	-	-
Disallowances under Section 40(a)(i), 43B of the Income Tax Act,		
On difference between book balance and tax balance of fixed	1,775,303	1,295,329
Unabsorbed depreciation carried forward	-	-
Brought forward business losses		
On items included in Reserves and surplus pending amortisation		
into the Statement of Profit and Loss		
Others		
Tax effect of items constituting deferred tax assets	-	-
Net deferred tax (liability) / asset	(1,775,303)	(1,295,329)

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax (or) The Company has recognised deferred tax asset on unabsorbed depreciation and brought forward business losses based on the Management's estimates of future profits considering the non-cancellable customer orders received by the Company.



Note 6a Long Term Provisions

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Provision for Gratuity	2,249,668	-
Total	2,249,668	-

Note 7 Short-term borrowings

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Short Term Loan from Banks (Secured)		
(i) Axis Bank - CC (Against Hypothecation of Stock and Book Debts)	53,731	30,185,958
(Repayable on Demand)		
(b) Short Term Loan from Others (Unsecured -Payable on Demand)		
(i) DSG Investments Private Limited	23,415,250	23,925,415
(ii) Khosya Finlease Private Limited	34,356,000	35,112,000
(iii) Mourvinandan Traders & Consultants Ltd	20,450,000	20,900,000
(iv) SKP Leasing Limited	4,090,000	4,180,000
(iv) Acturial Learner Island P Ltd	4,090,000	4,176,796
(iv) Pawan Motor General Finance	20,450,000	20,784,233
(iv) White Diamond Media	13,803,750	14,085,954
Total	120,708,731	153,350,356

Note 8 Trade Payables

Particulars	As at 31 March, 2020	As at 31 March, 2019
Trade payables: Sundry Creditors	56,537,050	77,445,300
Total	56,537,050	77,445,300

Note 9 Other current liabilities

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Current maturities of long-term debt		
(i) HDFC Fortuner Car Loan	562,947	515,180
(ii) HDFC Honda WRV Car Loan	170,444	155,440
(iii) Axis Bank Land Rover Car Loan (Against hypothecation of vehicle)	871,496	795,967
Note : Current maturities of long-term debt Refer Note 5 - Long term borrowings for details of security and guarantee):		
Sub Total	1,604,887	1,466,586
(a)Expenses Payable		
Water & Electricity Exp. Payable	215,306	24,345
TDS Payable	3,842,231	4,754,429
Salary & Bonus Payable	13,578,542	11,907,069
EPF Payable	1,332,638	1,058,637
ESI Payable	334,542	558,627
Audit Fee Payable	60,000	30,000
GST Payable	166,573	332,314
Professional Tax Payable	35,550	233,480
Telephone Expense Payable	100,357	-
Postage & courier Expenses Payable	632,651	-
Accrued Expenses	535,164	-
Commission Payable	-	62,600
Director 's Reuneration Payable	-	147,630
(b)Other Current Liabilities		
Advance from Customers	9,929,589	5,429,588



Clinic Securities	17,500,002	12,946,002
Other Securities	6,065,682	1,716,720
Sub Total	54,328,826	39,201,440
Total	55,933,713	40,668,026

Note 10 Short-term provisions

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Provision for Income Tax	19,916,697	22,232,849
(b) Provision for Gratuity	9,286	-
(b) Provision for Corporate Social Responsibility	1,140,000	-
Total	21,065,983	22,232,849

Note 11. Fixed assets (contd.)

Depreciation and amortisation relating to continuing operations:

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Depreciation and amortisation for the year on tangible assets	19,376,506	12,051,273
Deffered Revenue Exp. Write Off	-	-
Depreciation and amortisation relating to discontinuing operations	-	-
Depreciation and amortisation relating to continuing operations	19,376,506	12,051,273

Note 12 Long Term Loans & Advances

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
(a) SECURITY DEPOSIT (Unsecured , Considered Good)		
(i) Rental Security	3,090,010	2,287,905
Total	3,090,010	2,287,905

Note 13 Other Non Current Assets

Particulars	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Misc. Expenses to the extent not W.Off or Adjusted (Fee Paid to ROC for Incorporation of Company)	7,238	10,857
Total	7,238	10,857

Note 14 Inventories

Particulars	As at 31 March, 2020	As at 31 March, 2019
Inventories at the end of the year:		
(a) Finished Goods	105,554,096	126,596,761
Total	105,554,096	126,596,761
Inventories at the beginning of the year:		
(a) Finisher Goods	126,596,761	26,108,177
Total	126,596,761	26,108,177



Note 15 Trade receivables

Particulars	As at 31 March, 2020	As at 31 March, 2019
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good	-	-
Unsecured, considered good	154,200	4,505,188
Doubtful	-	-
	154,200	4,505,188
Other Trade receivables		
Unsecured, considered good	43,660,305	37,529,747
	43,660,305	37,529,747
Total	43,814,505	42,034,935

Note 16 Cash and cash equivalents

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Cash in hand	4,459,089	5,053,120
(b) Balances with banks	-	-
(i) Current Account With Banks	9,906,887	2,012,169
Total	14,365,977	7,065,288

Note 17 Short-term loans and advances

Particulars	As at 31 March, 2020	As at 31 March, 2019
(a) Loans and advances to others		
(i) Prepaid Expenses	443,500	544,956
(ii) GST Receivable	18,436,539	31,510,410
(iii) Advance to suppliers	11,949,592	11,191,731
(iv) Advance to Staff	160,000	54,617
(v) Advance to Others	5,198,100	3,742,799
(vi) Professional Tax Recoverable	34,240	96,440
(vii) Cheque in Transit	-	3,500
(viii) Imprest Paid to Staff	1,033,555	-
(ix) TDS Excess Deposits	40,277	-
(x) Income Tax Refundable	8,844,000	-
(Unsecured , considered Good)		
(i) Advance Income Tax	18,700,000	31,000,000
(ii) TDS Receivable	489,800	76,848
(ii) Investments in Property	1,500,000	-
Total	66,829,603	78,221,301



Note 18 Revenue from Operations

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
(a) Sale of products @ (Refer Note (i) below)	943,670,440	1,058,194,690
(b) Sale of Services @ (Refer Note (i) below)	-	-
(c) Other Operating revenues @ (Refer Note (ii) below)		
(i) Rebate & Discount	-	-
(ii) Excise Incentive	-	-
(iii) Creditors Written Back	-	-
Sub Total	-	-
Total	943,670,440	1,058,194,690

Note 19 Other income

	Particulars	For the year ended 31	For the year ended 31
		March, 2020	March, 2019
(a)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (i) below)	8,073,315	614,461
	Total	8,073,315	614,461

Note	Particulars	For the year ended 31	For the year ended 31
		March, 2020	March, 2019
(i)	Other non-operating income comprises:		
	(i) Rental Income	5,125,500	-
	(ii) Other Income	71,888	508,850
	(iii) Discount Income	103,811	104,621
	(iv) Franchisee Fees	500,000	-
	(v) Service Charges	2,261,186	-
	(vi) Other Income (Rounding off)	10,930	990
	Total - Other non-operating	8,073,315	614,461

Note 20. Cost of Material Consumed

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
Opening Stock		
(a) Raw Material	-	-
(b) Finished Goods	-	-
<i>Total</i>	-	-
Add: Raw Material Purchases during the year	-	-
Total (A)	-	-
Less : Closing Stock		
(a) Raw Material	-	-
(b) Finished Goods	-	-
Total (B)	-	-
Raw Material Consumed (A - B)	-	-



Note 21 Purchase of Stock in Trade

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
(a) Purchase of Stock for resales	100,822,879	326,124,812
Sub Total	100,822,879	326,124,812
Total	100,822,879	326,124,812

Note 22. Changes in inventories of finished goods, Work in Progress and stock-in-trade

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
<u>Inventories at the end of the year:</u>		
Stock-in-trade	105,554,096	126,596,761
	105,554,096	126,596,761
<u>Inventories at the beginning of the year:</u>		
Stock-in-trade	126,596,761	26,108,177
	126,596,761	26,108,177
Net (increase) / decrease	21,042,664	(100,488,583)

Note 23 Employee benefits expense

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
Salaries and wages	203,551,379	125,368,539
Incentive & Bonus	133,662	11,055,588
Other Benefit Paid to staff (PF & ESI)	8,589,914	4,644,742
Staff Welfare Expenses	2,613,769	2,846,746
Staff Recruitment Expense	247,600	34,000
Gratuity Expenses	2,258,954	-
Total	217,395,278	143,949,614

Note 24 Finance costs

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
(a) Interest expense on:		
(i) Borrowings to Banks	4,058,792	1,205,334
(i) Borrowings to Others	11,800,000	9,638,220
(b) Bank Charges	516,137	503,655
Total	16,374,928	11,347,209



Note 25 Other expenses

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	25,000	25,000
For taxation matters	5,000	5,000
For company law matters	-	-
	30,000	30,000
Advertisement Exp.	279,609,216	421,729,876
Consumable Expenses	523,962	166,382
Business Promotion Expenses	13,745,239	4,919,212
Packing Material Expenses	662,435	1,161,734
Business Support Services	18,872,633	13,575,000
Freight Expenses	534,104	586,403
Annual Maintenance Charges	73,500	40,488
Call Centre Expenses	20,197,500	22,000,000
Discount Expenses	544,327	1,910,106
Camp Expenses	5,282,294	3,171,547
Clinic Expenses	534,702	553,144
Telephone Expenses	8,929,741	7,019,292
Cleaning Expenses	-	468,868
Postage & Courier	23,369,660	14,445,676
Printing and stationery	6,420,542	4,912,154
Nespaper & Periodicals	3,660	-
Office Expenses	4,970,557	3,108,231
Prior Period Expenses	75,704	-
Donation	246,600	539,100
Diwali Expenses	300,864	323,630
Electrical Expenses	27,863	86,522
Bad Debts	72,952	-
Computer Expenses	5,586,878	1,448,354
Commission & Brokerage	58,551,255	41,406,852
Rent Expenses	15,985,597	11,616,931
Preliminary Expenses	3,619	3,619
Personal Expenses	454,897	-
Legal & Professional Charges	5,552,200	2,120,610
Car Insurance	275,976	139,581
Insurance Stock	-	40,234
Genset Expenses	-	1,108,985
Rate Fees & Taxes	471,598	-
Interest on TDS,GST, ESI & Others	37,730	30,409
Fine & Penalties	371	26,479
Late Fees on GST	33,450	56,950
Security Expenses	4,793,560	2,868,207
Uniform Expense	138,278	254,810
Hiring Charges	595,646	-
Repair & Maintenance	1,978,384	1,505,833
Vehicle Running & Maintenance	-	877,953
Travelling & Conveyance Expenses	10,905,000	12,032,127
Ineligible Input	91,183	-
Water and Electricity Charges	7,559,148	5,617,763
Miscellaneous Expenses	7,312	18,564
Total	498,050,137	581,921,628

Note 26 Earning Per Share

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
Earnings per share		
Net profit after tax as per statement of profit and loss attributable to	58,415,229	60,375,021
Weighted average number of equity shares	100,000	100,000
Par value per share	10	10
Basic EPS	584	604
Dilluted EPS	584	604




Notes forming part of the financial statements


Note 26 Additional information to the financial statements

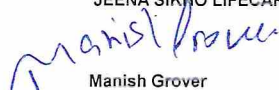
Note	Particulars		
		As at 31 March, 2020 Rs. In lacs	As at 31 March, 2019
25.1	Contingent liabilities and commitments		
(i)	Bank Guarantee	-	-
	Letter of Credit	-	-
	Bill discounted	-	-
	Corporate Guarantee	-	-
	Any Legal Case	-	-
25.2	Previous Year Figures The Revised Schedule VI has become effective from 1 April, 2012 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.		
25.3	Confirmation of Balances Confirmation of Balances from Debtors & Creditors and loans were sent to the parties out of which some of confirmations have been obtained by the company, but some of confirmations are yet to be received from parties, therefore their balances are reflected in the Balance Sheet as appearing in the books, pending reconciliation, the net effect is unascertainable.		
25.4	Earning in Foreign Exchange		
	Export of Goods calculated FOB Basis	Nil	
	Royalty, Know-how, Professional and Consultation Fee	Nil	
	Interest and Dividend	Nil	
	Other Income	Nil	
25.5	In the opinion of Management the current assets, loans & advances are of the value stated, if realised in the ordinary course of business.		
25.6	During the financial year 2018-19, company has been covered under the Corporate Social Responsibility for which total amount required to be invest is Rs. 11,08,600/- out of the Net profit of the Company. Since the Company have a sufficient funds available for spending on CSR, therefore no serperate provision has been created in the books.		
25.7	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 The company is in the process of compiling information from the suppliers regarding their status as Micro/Small Scale Enterprises, so as to disclose the information as required by MSMED Act and Schedule VI of the Companies Act relating to Micro, Small and Medium Enterprises. In absence of confirmed information about the suppliers, it is practically not feasible to state the amount payable to them as on 31 st March, 2018.		
25.8	Related party transactions		
	Details of related parties:		
	Description of relationship	Names of related parties	
	Key Management Personnel (KMP)	1. Sh. Manish Grover (Director) 2. Smt. Bhavna Grover (Director)	
	Relatives of KMP		
	Company in which KMP / Relatives of KMP can exercise significant influence	1. Divya Upchar Sanshan	


Note: Related parties have been identified by the Management.
Details of related party transactions during the year ended 31 March, 2020 and balances outstanding as at 31 March, 2019:

	Ultimate Holding Company	Holding Company/ Subsidiaries /Fellow Subsidiaries	Associates /KMP / Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
1. Salary Paid Sh. Manish Grover			18,000,000 (1200000)		18,000,000 (12000000)
2. Salary Paid Smt. Bhavna Grover			9,600,000 (6000000)		9,600,000 (6000000)
3. Purchase from Divya Upchar Sanshan					-
4. Sale to Divya Upchar Sanshan				(6579100) 39,093,554 (52007914)	(6579100) 39,093,554 (52007914)
Note: Figures in bracket relates to the previous year					

For A A Garg & Associates
Chartered Accountants
Firm Regd. No.030843N

CA. Amir Jain
(Partner)
M.No. 519216
Date: 02/12/2020
Plcae: Delhi

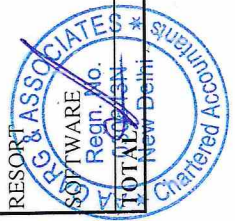


For and on behalf of the Board of Directors
JEENA SIKHO LIFECARE PRIVATE LIMITED

Manish Grover
Director
DIN: 07557886


Bhavna Grover
Director
DIN: 07557913

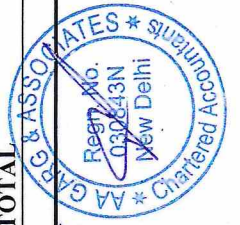
M/S JEENA SIKHO LIFECARE PRIVATE LIMITED
TANGIBLE ASSETS: (As per Companies Act) 2019-20
NOTE 10 - FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	AS AT 01.04.2019	ADDITIONS CURRENT YEAR	DISPOSAL CURRENT YEAR	AS AT 31.03.2020	UPTO 31.03.2019	CURRENT YEAR	WRITTEN BACK	UPTO 31.03.2020	AS AT 31.03.2020	AS AT 31.03.2019
AIR CONDITIONER	7,738,270	1,676,269.87	-	9,414,539	1,014,937	1,448,372	-	2,463,309	6,951,230.45	6,723,333
CAMERA	1,666,394	171,116.36	-	1,837,510	335,029	264,571	-	599,600	1,237,910.10	1,331,365
CAR	9,871,707	-	-	9,871,707	521,527	1,110,801	-	1,632,328	8,239,379.00	9,350,180
COMPUTERS	27,851,075	5,838,198.61	-	33,689,273	6,632,477	7,263,771	-	13,896,248	19,793,025.13	21,218,598
FURNITURE & FIXTURES	33,511,233	10,081,845.57	-	43,593,079	2,733,781	3,329,469	-	6,063,250	37,529,828.83	30,777,452
GENERATOR	2,613,802	-	-	2,613,802	314,482	436,871	-	751,353	1,862,448.86	2,299,320
INVERTOR & BATTERY	225,440	-	-	225,440	56,261	32,145	-	88,406	137,034.34	169,179
LED	1,151,266	-	-	1,151,266	252,966	170,677	-	423,643	727,623.34	898,300
MOBILES	815,833	517,428.97	-	1,333,262	105,279	172,761	-	278,040	1,055,221.60	710,554
MOTOR CYCLES	99,064	-	-	99,064	12,856	8,190	-	21,046	78,018.00	86,208
OFFICE EQUIPMENTS	3,153,634	1,000,935.30	-	4,154,570	383,146	621,362	-	1,004,508	3,150,061.57	2,770,488
PLANT & MACHINERY	249,388	-	-	249,388	54,367	37,055	-	91,422	157,966.01	195,021
PRINTER & FAX MACHINES	74,502	-	-	74,502	18,668	10,608	-	29,276	45,226.00	55,834
WATER PURIFIER	75,109	-	-	75,109	17,739	10,900	-	28,639	46,470.34	57,370
CYCLE	3,571	-	-	3,571	332	615	-	947	2,624.00	3,239
LAND & BUILDING	25,966,120	27,532,218.12	-	53,498,338	1,112,571	3,119,484	-	4,232,055	49,266,283.12	24,853,549
LAND	13,372,500	11,962,900.00	-	25,335,400	-	-	-	-	25,335,400.00	13,372,500
RESORT	10,795,600	-	-	10,795,600	151,829	1,011,158	-	1,162,987	9,632,613.00	10,643,771
SOFTWARE	952,000	880,000.00	-	1,832,000	117,931	327,696	-	445,627	1,386,373.00	834,069
TOTAL	140,186,508	59,660,912.80	-	199,847,420.69	13,836,178	19,376,506	-	33,212,684	166,634,736.69	126,350,330



M/S JEENA SIKHO LIFECARE PRIVATE LIMITED
TANGIBLE ASSETS: (As per Income Tax Act) 2019-20
NOTE 10 - FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01.04.2019	ADDITIONS			TOTAL	RATE %	DEPRECIATION	W.D.V. AS ON 31.3.20
		UPTO 04.10.19	SUB TOTAL	ADDITIONS AFTER 04.10.19				
AIR CONDITIONER	6,718,772.61	1,276,269.87	7,995,042	400,000.00	8,395,042	15.00%	1,229,256	7,165,786
CAMERA	1,345,794.77	10,650.00	1,356,445	160,466.36	1,516,911	15.00%	215,502	1,301,409
CAR	8,947,801.00	-	8,947,801	-	8,947,801	15.00%	1,342,170	7,605,631
COMPUTER	18,130,384.87	1,147,874.32	19,278,259	5,570,324.29	24,848,583	40.00%	8,825,369	16,023,214
ELECTRICAL FITTINGS	6,599,940.80	936,791.75	7,536,733	1,326,749.82	8,863,482	10.00%	820,011	8,043,471
FURNITURE & FIXTURES	23,214,401.71	3,938,713.00	27,153,115	3,879,591.00	31,032,706	10.00%	2,909,291	28,123,415
LED	914,435.95	-	914,436	-	914,436	15.00%	137,165	777,271
MOTOR CYCLES	74,697.00	-	74,697	-	74,697	15.00%	11,205	63,492
OFFICE EQUIPMENTS	3,696,159.45	685,489.16	4,381,649	832,875.11	5,214,524	15.00%	719,713	4,494,811
PLANT & MACHINERY	2,548,139.00	-	2,548,139	-	2,548,139	15.00%	382,221	2,165,918
LAND	13,372,500.00	-	13,372,500	11,962,900.00	25,335,400	0.00%	-	25,335,400
LAND & BUILDING	34,405,913.00	564,816	34,970,729	26,967,402.12	61,938,131	10.00%	4,845,443	57,092,688
TOTAL	119,968,940.16	8,560,604	128,529,544	51,100,309	179,629,853		21,437,346	158,192,507



JEENA SIKHO LIFECARE PRIVATE LIMITED
YEAR 2018-19

DETAILS OF DEFERRED TAX LIABILITY /ASSETS AS ON 31.03.2019

<u>DEFERRED TAX LIABILITY</u>		31.03.2020	31.03.2019
WDV AS PER BALANCE SHEET		166,634,737	126,350,330
WDV AS PER INCOME TAX ACT		158,192,507	119,968,940
TIMING DIFFERENCE OF DEPRECIATION		8,442,230	6,381,390
DEFERRED TAX LIABILITY @	25.168%	2,124,740	1,775,303
<u>DEFERRED TAX ASSETS</u>			
LOSS AS PER THE PREVIOUS YEAR		-	-
CARRIED FORWARD LOSSES		-	-
TOTAL		-	-
DEFERRED TAX ASSETS @	25.168%	-	-
NET DEFERRED TAX LIABILITY		2,124,740	1,775,303
PROVISION ALREADY MADE		1,775,303	479,974
PROVIDED IN PL A/C		349,438	1,295,329

