PRAMOD KUMAR & CO.
CHARTERED ACCOUNTANTS

49, DDA Site No. 1, M-Block
New Rajender Nagar, New Delhi-110060
Ph. : 011-28745872, 47095872
E-mail : ajaygoyalca75@gmail.com

Ref. No. .....

Dated .....

INDEPENDENT AUDITORS' REPORT

To
The Members of HIMZON HEALTHCARE PRIVATE LIMITED

Report on the Audit of Financial Statements

1.	**Opinion**	
	A.	We have audited the accompanying financial statements of **Himzon Healthcare Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2024, 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.
	B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, 2024, its profit for the year ended on that date.
2.	**Basis for Opinion**	
	We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.	
3.	**Key Audit Matters(KAM)**	
	Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. We have determined that there are no key audit matters to be communicated in our report.	
4.	**Other Information - Board of Directors' Report**	
	A.	The Company's Board of Directors is responsible for the preparation and presentation



		of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.
	B.	In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.
5.	**Management's Responsibility for the Financial Statements**	
	A.	The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. 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.
	B.	In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.
6.	**Auditor's Responsibilities for the Audit of the Financial Statements**	
	A.	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.
	B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
		i) 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.
		ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
		iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
		iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
		v) 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.
	C.	Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
	D.	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.
	E.	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.
	F.	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not



		be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
Report on Other Legal and Regulatory Requirements		
1.		As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.
2.		As required by Section 143(3) of the Act, based on our audit 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 relevant books of account.
	D.	In our opinion, the aforesaid financial statements comply with the AS prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021
	E.	On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
	F.	In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
	G.	With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to our best of our information and according to the explanation given to us, the company being a private company, section 197 of the Act related to managerial remuneration is not applicable.
3.		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, as amended in our opinion and to the best of our information and according to the explanations given to us:
	i.	The Company has disclosed the impact of pending litigations, if any, on its financial position in its Financial Statements
	ii.	The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts
	iii.	There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.
	iv.	a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or



		indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries. b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.
	v.	The Company has neither declared nor paid any dividend during the year.
	vi.	The company is not using any accounting software to maintain its books of accounts. Therefore, audit trail (edit log) is not applicable.

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.:
003733N



Shiva Gupta
Partner
Membership No. 564425
UDIN: 24564425BKBENC3393

Date: 01/08/2024
Place: Delhi

HIMZON HEALTHCARE PRIVATE LIMITED

Balance Sheet as on 31.03.2024

(CIN: U33110DL2022PTC399588)

(Figures in '00 Rs)

Particulars	Note No*	31.03.2024	31.03.2023
1	2	3	4
I. **EQUITY AND LIABILITIES**			
1 **Shareholders' funds**			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	100.24	34.82
(c) Money received against share warrants		-	-
2 **Share application money pending allotment**			
3 **Non-current liabilities**			
(a) Long-term borrowings	3	2,000.00	1,500.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
4 **Current liabilities**			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	4	331.82	277.09
(d) Short-term provisions		-	-
TOTAL		3,432.06	2,811.91
II. **ASSETS**			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)			-
(d) Long-term loans and advances			-
(e) Other non-current assets			-
(e) Miscellaneous Expenditure			-
2 **Current assets**			
(a) Current investments			-
(b) Inventories			-
(c) Trade receivables			-
(d) Cash and cash equivalents	5	3,432.06	2,811.91
(e) Short-term loans and advances			-
(f) Other current assets			-
TOTAL		3,432.06	2,811.91

*** See accompanying Notes to Accounts to the Financial Statements and Statement of Accounting Policies attached**

The Notes and Annexures referred to above form an integral part of the Balance Sheet

As per our report attached

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

SHIVA GUPTA
Partner
Membership No. 564425
Date: 01/08/2024
Place : Delhi
UDIN :- 24564425BKBENC3393

Pramod Kumar & Co. CA New Delhi FRN: 003733N Chartered

For HIMZON HEALTHCARE PRIVATE LIMITED

Director
MOHIT SHARMA
DIN-07717249

Director
SHOBHIT SHARMA
DIN-09416772

HIMZON HEALTHCARE PRIVATE LIMITED

Profit and Loss Account For the Year Ended 31-03-2024

(CIN: U33110DL2022PTC399588)

(Rs. In '00)

	Particulars	Refer Note No.	31.03.2024	31.03.2023
I.	Revenue from operations	6	554.56	548.56
II.	Other income		-	-
III.	**Total Revenue (I + II)**		554.56	548.56
IV.	**Expenses:**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		-	-
	Employee benefits expense	7	180.00	180.00
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	8	289.66	307.45
	Total expenses (IV)		469.66	487.45
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		84.90	61.11
VI.	Exceptional items (Loss on sale of Investment)		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		84.90	61.11
VIII.	Extraordinary items		-	-
IX.	**Profit before tax (VII- VIII)**		84.90	61.11
X	**Tax expense:**			
	(1) Current tax		19.48	26.29
	(2) Deferred tax		-	-
	(3) MAT Credit		-	-
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		65.42	34.82
XII	**Profit/(loss) from discontinuing operations**		-	-
XIII	**Tax expense of discontinuing operations**		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		65.42	34.82
XVI	**Earnings per equity share:**			
	(1) Basic & Diluted (Absolute)		0.65	0.35

* See accompanying Notes to Accounts to the Financial Statements and Statement of Accounting Policies attached

The Notes and Annexures referred to above form an integral part of the Profit & Loss Account

As per our report attached

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

Pramod Kumar & Co. New Delhi FRN: 003733N Chartered Accountants

SHIVA GUPTA
Partner
Membership No. 564425
Date: 01/08/2024
Place: Delhi
UDIN :- 24564425BKBENC3393

For HIMZON HEALTHCARE PRIVATE LIMITED

Director
MOHIT SHARMA
DIN-07717249

Director
SHOBHIT SHARMA
DIN-09416772

HIMZON HEALTHCARE PRIVATE LIMITED

Notes to Accounts Forming an Integral Part of Financial Statement

Note 1 : Share Capital

(Rs. In '00)

a)

Share Capital	As at 31 March 2024		As at 31 March 2023	
	Number	Rs.	Number	Rs.
Authorised				
Equity Shares of Rs. 10.00 each	1,00,000	10,000.00	1,00,000	10,000.00
Issued, Subscribed & Paid up				
Equity Shares of Rs. 10.00 each	10,000	1,000.00	10,000	1,000.00
Total	10,000	1,000.00	10,000	1,000.00

b)

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	10,000	1,000	-	-
Shares issued during the year	-	-	10,000	1,000
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,000	10,000	1,000

c) Details of share holding more than 5%

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
MOHIT SHARMA	5,000	50.00%	5,000	50.00%
SHOBHIT SHARMA	5,000	50.00%	5,000	50.00%

d) Details of Promoter shareholdings

Name of Shareholder	As at 31 March 2024		As at 31 March 2023		Change During the year
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
MOHIT SHARMA	5,000	50.00%	5,000	50.00%	0.00%
SHOBHIT SHARMA	5,000	50.00%	5,000	50.00%	0.00%

Note 2 Disclosure pursuant to Note no. 6(8) of Part I of Schedule VI to the Companies Act, 1956/2013

(Rs. In '00)

Reserves & Surplus	As at 31 March 2024	As at 31 March 2023
	Rs.	Rs.
Security Premium Account		
Opening balance	-	-
Add : Securities Premium Credited on Shares Issue	-	-
Less : Premium Utilised for various reasons		
Premium for Redemption of Debenture	-	-
For Issuing Bonus Shares	-	-
Closing Balance	-	-
Surplus		
Opening balance	34.82	-
(+) Net Profit/(Net Loss) For the current year	65.42	34.82
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	100.24	34.82
Total	100.24	34.82

Pramod Kumar & Co. Chartered Accountants New Delhi FRN: 003733N

HIMZON HEALTHCARE PRIVATE LIMITED

Notes to Accounts Forming an Integral Part of Financial Statement

Note 3 Long Term Borrowings

(Rs. In '00)

Particulars	As at 31 March 2024	As at 31 March 2023
	Rs.	Rs.
Unsecured		
Loans and Advances From Others		
Shobhit Sharma Loan	1,500.00	1,500.00
Mohit Sharma	500.00	-
TOTAL	2,000.00	1,500.00

Note 4 Other Current Liabilities

(Rs. In '00)

Particulars	As at 31 March 2024	As at 31 March 2023
	Rs.	Rs.
Other payables		
Audit Fee Payable	70.80	70.80
Other payables	241.54	180.00
Income tax Payable	19.48	26.29
Total	331.82	277.09

Note 5 Cash and Cash Equivalent

(Rs. In '00)

Particulars	As at 31 March 2024	As at 31 March 2023
	Rs.	Rs.
a. Balances with banks		
& Cheques, drafts on hand	3,000.00	2,500.00
b. Cash on hand	432.06	311.91
d. Cash in foreign currency		-
e. Others		
Fixed deposit		
TOTAL	3,432.06	2,811.91

Pramod Kumar & Co. Chartered Accountants New Delhi FRN: 003733N

HIMZON HEALTHCARE PRIVATE LIMITED

Notes to Accounts

Note 6 Revenue from Operations

(Rs. In '00)

Particulars	31.03.2024	31.03.2023
	Rs	Rs
Sale of Products	-	-
Sale of services	554.56	548.56
Other operating revenues	-	-
Total	554.56	548.56

Note 7 Employee benefit expenses

(Rs. In '00)

Particulars	31.03.2024	31.03.2023
	Rs	Rs
(a) Salaries and incentives	180.00	180.00
(b) Contributions to -		
(i) Provident fund (ii) Superannuation scheme		
(C) Staff welfare expenses		-
Total	180.00	180.00

Note 8 Other Expenses

(Rs. In '00)

(a)

Particulars	31.03.2024	31.03.2023
	Rs	Rs
a. auditor	70.80	70.80
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	-
f. for reimbursement of expenses	-	-
Total (A)	70.80	70.80

(b)

Particulars	31.03.2024	31.03.2023
	Rs	Rs
Preliminary Expenses writeoff	-	50.00
Office Expenses	24.52	25.78
Printing & Stationary	24.56	15.40
Professional Fees	156.54	130.00
Miscellaneous Expenses	13.24	15.47
Total (B)	218.86	236.65
Gross Total (A+B)	289.66	307.45

Pramod Kumar & Co. New Delhi FRN: 003733N Chartered Accountants

Himzon Healthcare Private Limited

Additional Notes to Balance Sheet and Statement of Profit & Loss

10. Figures have been rounded off to the nearest multiples of rupees in term of hundred

11. Provision for taxation if any has been made after taking into consideration the benefits Admissible under the provisions of the Income Tax Act, 1961.

12. Contingent liabilities: NIL

13. **Earnings Per Share:**

The computation of earnings per share is set out below:

(Rs. in '00)

Particulars	**Current Year**	**Previous Year**
Profit(loss) after tax and extraordinary items as reported	65.42	34.82
Shares:		
Weighted average number of equity shares outstanding during the year	10,000	8164
Absolute Earnings per share (before exceptional items)	0.65	0.43
Absolute Earnings per share (after exceptional items (net of tax))	0.65	0.43
Weighted average number of equity shares	No. of Shares (in Absolute Term)	No. of Shares (in Absolute Term)
At the beginning of the year	10,000	0
Shares issued during the year	0	8164
Bonus shares issued during the year	0	0
At the Closing of the year	10,000	8164

Pramod Kumar & Co. Chartered Accountants New Delhi FRN 003733N

14. Amount Paid / Payable to Auditors:

(Rs. in '00)

Particulars	For the year March 31, 2024	For the year March 31, 2023
Audit Fees	70.80	70.80
Total	**70.80**	**70.80**

15. No accumulated Leaves as on 31st March, 2024, and those employees continuously working for more than five years, then provision of gratuity has been made in accordance with AS-15 (Revised)-Employee Benefits as per estimation of the management for such employee
16. Expenditure in Foreign Currency: NIL
17. Earnings in Foreign Currency : NIL
18. The company has no amounts payable to Micro, Small & Medium Enterprise Suppliers as defined under Section-7 of the Micro, Small & Medium Enterprise Development Act, 2006. The identification of Micro, Small & Medium Enterprise Supplier is based on management's knowledge of their status.
19. **Related Parties Disclosure**

As per accounting standard 18 on "Related party Disclosure" issued by the Institute of Chartered Accountants of India the disclosure of transactions with the related party is as under:

List of Related parties:

a) Key Managerial Personnel / Director
Mohit Sharma :- Director
Shobhit Sharma:- Director
Companies/ Concerns over which key management personnel and relatives of key management personnel are able to exercise significant influence
NIL

Mohit Shobhit

(Rs. in '00)

Details of transactions with the above related parties in the ordinary course of business			
Names of Related Parties	Particulars	Amount of Transactions	
		For year ended 31.03.2024	For year ended 31.03.2023
Shobhit Sharma	Loan Accepted	-	1500.00
Mohit Sharma	Loan Accepted	500.00	-

	Details of Balance Outstanding with the above related parties in the ordinary course of business	
Names of Related Parties	As at 31.03.2024	As at 31.03.2023
	Balance Payable/Receivable	Balance Payable/Receivable
Shobhit Sharma	1500.00	1500.00
Mohit Sharma	500.00	0.00

20. Nature of Activities of the Company

(Rs. in '00)

Particulars	For year ended 31.03.2024	For year ended 31.03.2023
Sales of Products/ Services	554.56	548.56

21. Details of Loans or Advances granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Name	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Term of Loan
NIL				

22. In the opinion of management, the Current Assets, Loans and Advances are expected to realize at least the amount at which they are stated, if realized in the ordinary course of business and provision for all known liabilities have been adequately made in the books of accounts.

Mohit

Shobhit

23. The Company is not involved in legal proceedings during the normal course of business.

24. The company has no Immovable Property whose title deeds are not held in the name of the company.

25. The company has no borrowing from banks and financial institutions.

26. The Company hasn't revalued its Property, Plant and Equipment during the Year.

27. The company has no capital work-in progress projects/ fixed assets

28. The company has no Intangible assets under development.

29. The company does not have any Benami property where any proceedings has been initiated or pending against the company for holding any benami property.

30. The company is not wilful defaulter by any bank or financial Institution or other lender.

31. The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

32. There is no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

33. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

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

35. Utilisation of Borrowed funds and share premium:

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

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

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

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



36. The Company has no such details of 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 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

37. The company is not covered under section 135 of the companies act.

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

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.:
003733N

Shiva Gupta
Partner
Membership No. 564425
UDIN: 24564425BKBENC3393

Date: 01/08/2024
Place: New Delhi

Note - 9 Ratio

	Name of Ratios			FY 2023-24	FY 2022-23	% Change	Reasons for Variation more than 25%
1	Current Ratio	Current Assets/ Current Liabilities	=	10.34	10.15	0.02	NA
2	Debt Equity Ratio	Total Debt/ Shareholders' Equity	=	1.93	1.45	0.33	Due to Increase in Debt
3	Debt Service Coverage Ratio	Earning available for debt service/ Debt service (Interest +Principal Repayment)	=	0.03	0.02	0.41	Due to Increase in Debt
4	Return on Equity Ratio	Net Profit After Tax After Preference Dividend/ Average Equity Shareholder's Fund	=	0.06	0.07	-0.11	
5	Inventory Turnover Ratio	Cost of good Sold / Average Inventory	=		-		NA
6	Trade Receivable Turnover ratio	Net Credit Sale/ Average Account Receivables	=		-		NA
7	Trade Payable Turnover ratio	Net Credit Purchase/ Average Trade Payables	=		-		NA
8	Net Capital Turnover Ratio	Net Annual Sales/ Average Working Capital	=		-		NA
9	Net Profit Ratio	Net Profit after Tax/ Net sales	=	0.45	0.43	0.04	NA
10	Return on Capital Employed	EBIT (Operating)/ Average Capital Employed(Total Assets- Current Liabilities)	=	0.12	0.06	0.86	Due to increase in profit
11	Return on Investments	Net Income on Investment or Clg Value minus Opening Value/ Cost of Investments	=	0.03	0.05	-0.43	Due to Increase in Debt
					-		NA

Pramod Kumar & Co. New Delhi Chartered Accountants

SIGNIFICANT ACCOUNTING POLICIES:

a) Accounting Convention:

The accounts are prepared on accrual basis under the historical cost convention and comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India and the disclosure requirements of Revised Schedule III to the Companies Act, 2013.

b) Revenue Recognition:

Income from sale of goods is recognized upon transfer of significant risk and reward of ownership of the goods to the customers which generally coincides with delivery and acceptance of goods sold. Interest Income is recognized on accrual basis.

Income from sale of services is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured and there exists reasonable certainty of its recovery.

c) Property, Plant & Equipment:

Property, Plant & Equipment are stated at historical cost less depreciation. In the case of Property, Plant & Equipment are acquired for new projects / expansion, interest cost on borrowings and other related expenses up to the date of commercial production incurred towards acquiring Property, Plant & Equipment are capitalized.

d) Depreciation:

Depreciation on Property, Plant & Equipment is provided to the extent of depreciable amount on 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.
In respect of additions or extension forming an integral part of existing assets and insurance spares, including incremental cost arising on account of translation of foreign currency liabilities for acquisition of Property, Plant & Equipment, depreciation is provided as aforesaid over the residual life of the respective assets.

e) Investments:

Long term investments are carried at cost less provision, if any, for diminution in value which is other than temporary and Current Investments are carried at the lower of cost and fair value.

f) Inventories:

Inventories of raw materials, stores and spares, work-in-process and finished goods are valued at cost or net realizable value, whichever is lower, where the cost is determined using the FIFO Method.

g) Cenvat:

Cenvat credit of excise duty, service tax and education cess paid on inputs and capital goods is accounted for by reducing the purchase/service cost of the related inputs or the capital accounts as the case may be.

h) Contingent liabilities and provisions

Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements. Provisions, Contingent liabilities and contingent assets are reviewed at each balance sheet date.

i) Taxes On Income

Provision for current taxes made, at the current rate of tax, based on assessable income computed on the basis of relevant tax rates and tax laws. Deferred tax resulting from timing differences between the book profits and the tax profits is accounted to the extent that the timing differences are expected to crystallize. Deferred tax assets are not recognized unless there is sufficient assurance with respect to reversal of the same in the future.

j) Foreign Currency Conversion/ Translation:

Foreign currency transactions are recorded on as initial recognition at the rate prevailing on the date of transaction. Where export bill are negotiated with the bank, the export sales are recorded at the rate on the date of negotiation as the said rate approximates the actual rate at the date of transaction.

Foreign currency monetary items are reported using the closing rate. Exchange differences arising on the settlement of monetary items or on reporting the same at the closing rate as at the balance sheet date are recognized as income or expense in the period in which they arise except in case of liabilities incurred for the purpose of acquiring the Property, Plant & Equipment from outside India in which case such exchange differences are adjusted in the carry amount of Property, Plant & Equipment.

The premium or discount arising at the inception of forward exchange contract is amortized as an expense or income over the life of the contract.

Exchange differences on the aforesaid forward exchange contract are recognized in the statement of profit & loss in the reporting period in which the exchange rates change. Profit or loss arising on cancellation or renewal of such contracts is recognized as income or as expense in the period in which such profit or loss arises.

Mohd Kumar & Co. New Delhi

HIMZON HEALTHCARE PRIVATELIMITED

CIN: U33110DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032

EMAIL-ID: mohit_sharma26@yahoo.com

NOTICE OF 2ND ANNUAL GENERAL MEETING OF HIMZON HEALTHCARE PRIVATE LIMITED

NOTICE is hereby given that the **2nd Annual General Meeting** of the Members of **HIMZON HEALTHCARE PRIVATE LIMITED** will be held on Saturday, **31st Day of August, 2024** at **11:00 a.m.** at the Registered office at **1/61-B Vishwash Nagar, Shahdara, East Delhi, Delhi- 110032, India** to transact the following business:

ORDINARY BUSINESS:

Item No. 1: To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31st, 2024 together with the Reports of the Board and the Auditors thereon.

To consider and if thought fit to pass with or without modification the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT the Audited Financial Statements of the Company for the Financial Year ended March 31st, 2024 together with the reports of Board and Auditors thereon be and hereby considered and adopted."

By order of the Board
For **HIMZON HEALTHCARE PRIVATE LIMITED**



MOHIT SHARMA
(Director)
DIN: - 07717249
Address:-D Block, Malviya nagar, Jaipur, Rajasthan-302017

Place: -Delhi
Date: - 01.08.2024

NOTES:-

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY AND THE PROXY NEED TO BE A MEMBER OF THE COMPANY OR A RELATIVE OF SUCH MEMBER.**

2. Proxies in order to be effective should be duly stamped, signed and completed and must be deposited at the registered office of the company not less than 48 (forty-eight) hours before the commencement of the meeting.

3. An explanatory statement u/s 102 of the Companies Act, 2013 in connection with special business is annexed.

4. The Members desiring any information as regards to accounts are requested to write to the Company at an early date, so as to enable the Company to keep information ready.

5. Pursuant to Section 113 of the Companies Act, 2013, if a body corporate is a member of the Company, it may authorize a person by resolution of its board of directors to act as its representative at a meeting of a Company, then such a person shall be deemed to be a member present in person and counted for the purpose of quorum.

6. In case this Annual General Meeting is adjourned for want of quorum than adjourned meeting shall be conducted as per Section 103 of Companies Act, 2013 read with rules made there under.

7. Members are requested to bring their Attendance Slip along with their copy of Notice to the meeting.

8. The location of venue of the Annual General Meeting has been annexed.

To:-

1. **Members**
2. **Directors**
3. **Statutory Auditors**

HIMZON HEALTHCARE PRIVATELIMITED

CIN: U33110DL2022PTC399588
REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032
EMAIL-ID: mohit_sharma26@yahoo.com

ROUTE MAP TO THE VENUE OF THE 2ND ANNUAL GENERAL MEETING ON SATURDAY, 31ST DAY OF AUGUST, 2024 AT 11:00 A.M.

As per "Secretarial Standard-2 on General Meetings" (SS-2) and Guidance Note on SS-2 issued by Institute of Company Secretaries of India (ICSI), the route-map and prominent landmark may not be required, if the venue of the Annual General Meeting of the Company is generally known to its Members.

Mr. Mohit Sharma and Mr. Shobhit Sharma are the Directors as well as the Members of the Company. Since the registered office of the Company is known to all its members and can be easily located, the route-map and prominent landmark is not be provided in the Notice of Annual General Meeting.

HIMZON HEALTHCARE PRIVATE LIMITED

CIN: U33110DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI- 110032

EMAIL-ID: mohit_sharma26@yahoo.com

DIRECTORS' REPORT

To
The Shareholders
HIMZON HEALTHCARE PRIVATE LIMITED
1/61-B Vishwash Nagar, Shahdara East Delhi, Delhi- 110032

Your Directors have pleasure in presenting the 2nd Annual Report on the business and operations of the Company, together with the audited accounts for the financial year ended on March 31st, 2024.

1. FINANCIAL RESULTS

The financial performance of your company for the year ended March 31st, 2024 is summarized as below: -

(Amount in "00")

Particulars	**Financial Year as on 31.03.2024**	**Financial Year as on 31.03.2023**
Revenue from operations	554.56	548.56
Other Income	0	0
Total Income	**554.56**	**548.56**
Less: Current expenses	469.66	487.45
Profit/ (Loss) before Tax	**84.90**	**61.11**
Less: Tax expense:-		
(1.) Current year tax	19.48	26.29
(2.) Earlier year tax adjustment	0	0
(3.) Deferred Tax	0	0
Profit/ (Loss) for the year after Tax	**65.42**	**34.82**

2. BACKGROUND, STATE OF AFFAIRS AND PRINCIPAL ACTIVITIES

HIMZON HEALTHCARE PRIVATE LIMITED having CIN: U33110DL2022PTC399588 was incorporated on 06.06.2022 & is engaged in the business of Manufactures, Importers, Exporters and Dealers of all kinds of Medical devices, Medical equipment's, Healthcare devices, all kinds of drugs and medicines, Nutrition products and Healthcare services.

During the Financial Year 2023-24, your Company has managed the affairs in a fair and transparent manner and there was no change in the business of the Company.

3. DIVIDEND

No dividend was recommended for the financial year 2023-2024.

4. TRANSFER TO RESERVE AND SURPLUS

Your Directors has transferred amount Rs. 6,542 to Reserve and Surplus.

5. SHARE CAPITAL

The Company's Equity Share Capital position as on March 31st, 2024 is as follows:

	Authorized Share Capital			Issued, Subscribed & Paid-up Share Capital		
	No. of Shares	Face Value (Rs.)	Amount (Rs.)	No. of Shares	Face Value (Rs.)	Amount (Rs.)
Equity Shares	1,00,000	10	10,00,000	10,000	10	1,00,000
Total			**10,00,000**	**Total**		**1,00,000**

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCTION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

7. DEPOSITS

During the year, your company has neither accepted nor renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013. There are no loans, guarantees or investments during the year.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

Your directors draw attention of the members to Additional Notes No. 19 to the financial statement which sets out related party disclosures.

10. DIRECTORS

During the Financial year, there was no change in directorship.

11. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

12. FRAUD REPORTING

During the Financial Year 2023-24, the Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company pursuant to provisions of Section 143(12) of the Companies Act, 2013.

13. DISCLOSURE UNDER SEXUAL HARRASMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Directors further state that during the year under review, there were no cases filed / pending pursuant to the Sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013

14. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

15. CORPORATE SOCIAL RESPONSIBILITY(CSR) INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the provisions of Section 135 regarding Corporate Social Responsibility are not applicable on the Company.

16. AUDITORS

M/s Pramod Kumar & Co., Chartered Accountants, (FRN- 003733N), New Delhi were re-appointed as the Statutory Auditors of the Company in the 1st Annual General Meeting for the Five (5) Financial years up to financial year 2027-2028, at such remuneration plus out of pocket expenses and applicable taxes etc., as may be mutually agreed between the Board of Director of the company and the Auditors.

17. AUDITORS' REPORT

The Auditors' Report read with the relevant notes on accounts for the year under review is self-explanatory and does not call for any further comments as there are no adverse remarks in the Auditors' Report.

18. PARTICULARS OF EMPLOYEES

The Company did not employ any such person whose particulars are required to be given under Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

19. MEETINGS

4(Four) Meetings of the Board of Directors were held during the year under report as follows:

1. 30.06.2023
2. 28.08.2023
3. 18.11.2023
4. 01.03.2024

The intervening gap between the Meetings of the Company was within the period prescribed under the Companies Act, 2013.

20. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

21. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

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

In view of the nature of the activities carried out by the Company, relating to conservation of energy and technology Absorption Company gives high priority to energy conservation. Constant efforts are being made to reduce energy consumption through energy saving devices, employee awareness, effective monitoring and use of alternative sources of energy. There were no Foreign exchange expenditure and earnings during the year under review.

23. RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

24. DIRECTORS RESPONSIBILITY STATEMENT

To the best of knowledge and belief and according to the information and explanations obtained by them, your directors make the following statements in terms of Section 134 (3)(c) of the Companies Act, 2013:

i. that in the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

ii. 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 as at March 31st, 2024 and the profit or loss of the Company for the year ended on that date;

iii. that the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. the annual accounts have been prepared on a going concern basis;

v. that he directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

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

25. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

26. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKCRUPTCY CODE, 2016

No application has been made or any proceeding is pending under the IBC, 2016. Hence this clause is not applicable.

27. ACKNOWLEDGEMENT

Your directors wish to place on record their deep appreciation for the devoted & unstinted service rendered by the workers, staff members at all levels of operation of the company. The directors also place on record their gratitude to Bankers, Foreign technicians, State & Central Government and other business constituents for their valued cooperation & timely support to the company.

By order of the Board
For HIMZON HEALTHCARE PRIVATE LIMITED



MOHIT SHARMA
(Director)
DIN: 07717249



SHOBHIT SHARMA
(Director)
DIN: 09416772

Date: 01.08.2024
Place: New Delhi

HIMZON HEALTHCARE PRIVATE LIMITED

CIN: U33110DL2022PTC399588
REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032
EMAIL-ID: mohit_sharma26@yahoo.com

LIST OF DIRECTORS AS ON 31st MARCH 2024

S.No.	Name	Nationality	Designation	Date of Appointment	DIN
1.	Mohit Sharma	Indian	Director	06/06/2022	07717249
2.	Shobhit Sharma	Indian	Director	06/06/2022	09416772

FOR HIMZON HEALTHCARE PRIVATE LIMITED



MOHIT SHARMA
(Director)
DIN: 07717249



SHOBHIT SHARMA
(Director)
DIN: 09416772

Date: 01.08.2024
Place: New Delhi

HIMZON HEALTHCARE PRIVATE LIMITED

CIN: U33110DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032

EMAIL-ID: mohit_sharma26@yahoo.com

LIST OF SHAREHOLDERS AS ON 31ST MARCH 2024

S.No.	Share/ Debenture Holder/ Other security holder's full Name	Father's/ Mother's / Spouse's Name	Type of Share/ Debenture/ other security	Number of Share/ Debentures/ Other securities held	Amount per Share / other security (in Rs.)	Address
1.	Mohit Sharma	Surya Prakash Sharma	Equity	5,000	10	D/666/A, D-Block, Near Gaurav Tower, Malviya Nagar Jaipur Rajasthan-302017
2.	Shobhit Sharma	Devendra Kumar Sharma	Equity	5,000	10	D/666/A, D-Block, Near Gaurav Tower, Malviya Nagar Jaipur Rajasthan-302017
	TOTAL			10,000		

FOR HIMZON HEALTHCARE PRIVATE LIMITED

MOHIT SHARMA
(Director)
DIN: 07717249

SHOBHIT SHARMA
(Director)
DIN: 09416772

Date: 01.08.2024
Place: New Delhi