NOVA™
HEALTH SCIENCES (P) LTD.

Sy.No.251/A/1,
Singannaguda (V), Mulugu (M),
Siddipet (D)-502279, Telangana
+91-40-27957082
novahealthsciences@gmail.com
CIN No. : U85190TG2010PTC068584

13TH ANNUAL REPORT

2022-23

NOVA HEALTH SCIENCES PRIVATE LIMITED

NOVA HEALTH SCIENCES PRIVATE LIMITED
Singannaguda

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CIN No. : U85190TG2010PTC068584

Corporate Information

BOARD OF DIRECTORS:

Malathi Siripurapu	Director
Madhuri Siripurapu	Additional Director

CORPORATE IDENTITY NUMBER: U85190TG2010PTC068584

REGISTERED OFFICE

S.Y.No: 2,5 L/ A/1
Singannaguda Village
Mulugu Mandal
Siddipet District -502279
Telengana

E-Mail: novahealthsciences789@gmail.com

STATUTORY AUDITORS:

M/s. NSVR and Associates LLP,
Chartered Accountants,
FRN: 008801S/S200060
Address: House No. 1-89/1/42, 2nd Floor,
Plot No. 41 & 43, Sri Ram Nagar Colony,
Kavuri Hills, Guttala Begumpet, Madhapur
Hyderabad-500081, Telangana.

NOVA HEALTH SCIENCES PRIVATE LIMITED ★ Singannaguda

NOVA HEALTH SCIENCES PRIVATE LIMITED

CIN: U01820TG2009PTC063119
Email ID: novahealthsciences789@gmail.com, Phone No: +91 79950 58789
Regd. Office: Sy.No.2 5L/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN

NOTICE

Notice is hereby given that the 13th Annual General Meeting of the members of **'Nova Health Sciences Private Limited' ("The Company")** will be held on Saturday, the 30th day of September 2023, at 11.30 a.m. at its registered office situated at S.Y. No; 2,5L/A/1, Singannaguda Village, Mulugu Mandal, Siddipet District 502279 Telangana, for transacting the following business:

ORDINARY BUSINESS:

1. **Adoption of Audited Financial Statements of the Company for the financial year ended 31st March, 2023 and the reports of the Auditors and Board of Directors thereon.**

   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 provisions of section 129 and all other applicable provisions of the Companies Act, 2013 and Rules made there under the Audited Financial Statements of the Company for the financial year ended 31st March, 2023 together with the Report of the Board of Directors and the Auditors thereon, be and are hereby considered, approved and adopted."

   "**RESOLVED FURTHER THAT** the Board of Directors be and are hereby authorized to do or cause to be done all such acts, deeds and things as may be required or considered necessary or incidental thereto for giving effect to the aforesaid resolution."

SPECIAL BUSINESS:

2. **To regularize the appointment of Mrs. Madhuri Siripurapu (DIN: 09806890) as Director.**

   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 provisions of Section 149, 152, 160 and other applicable provisions of the Companies Act, 2013 and rules made thereunder including any statutory modification(s) or re-enactment thereof for the time being in force, Mrs.Madhuri Siripurapu (DIN: 09806890) who was appointed as an Additional Director of the Company w.e.f.

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30/11/2022 by the Board of Directors, till the date of ensuing Annual General Meeting of the Company be and is hereby appointed as the Director of the Company whose period of office shall be liable to determine by directors for retirement by rotation."

"RESOLVED FURTIIER THAT Board of Directors of the Company be and are hereby severally authorized to do all such acts, deeds and things and things as may be necessary or desirable in connection with or incidental for giving effect to the above resolution including but not limited filing of requisite E-forms with Ministry of Corporate Affairs in this regard."

Order of the Board
For Nova Health Sciences Private Limited

Date: 30/08/2023
Place: Singannaguda

NOVA HEALTH SCIENCES PRIVATE LIMITED
Singannaguda

S. Malathi
Malathi Siripurapu
Director
DIN: 03033944

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EXPLANATORY STATEMENT:

(Pursuant to Section 102 of the Companies Act, 2013)

ITEM NO. 2:

The Board of Directors of the Company appointed Mrs. Madhuri Siripurapu (DIN: 09806890) as an Additional Director pursuant to section 161 of the Companies Act, 2013 in the meeting held on 31 November 2022 and to hold office up to the date of this Annual General Meeting.

The Company has also received consent from the proposed Director. Copy of draft letter of appointment setting out terms and conditions of appointment is available for inspection by the members of the company at the registered office of the company.

Mrs. Madhuri Siripurapu (DIN: 09806890) may be deemed to be interested in the respective resolutions set out at Item No. 3 being appointee. The Board considers that his association would be immense benefit to the Company and it is desirable to avail her services as Director. Accordingly, the Board recommends the resolution No. 2 for the approval of the Members as an Ordinary Resolution.

Save and except the above, none of the Directors and Key Managerial Personnel and/or their relatives are financially or otherwise concerned or interested in this resolution.

Order of the Board
For Nova Health Sciences Private Limited

Date: 30/08/2023
Place: Singannaguda

NOVA HEALTH SCIENCES PRIVATE LIMITED ★ Singannaguda

S. Malathi
Malathi Siripurapu
Director
DIN: 03033944

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Form No. MGT-11 PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

I/ We, being the member(s) of__________________________shares of the above-named Company, hereby appoint:

1) Name____________________________________
   Address: ____________________________________
   Email ID: ____________________________________
   Signature__________________________or failing him/her;
2) Name____________________________________
   Address: ____________________________________
   Email ID: ____________________________________
   Signature__________________________or failing him/her;
3) Name____________________________________
   Address: ____________________________________
   Email ID: ____________________________________
   Signature__________________________;

as my/ our Proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 13th Annual General Meeting of the Company, to be held on Saturday, the 30th day of September 2023 at 11.30 A.M. at its registered office situated at Sy.No.251/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN India and at any adjournment thereof in respect of the following resolutions:

Resolution No.	Ordinary and Special Business:
1	Adoption of Audited Financial Statements of the Company for the financial year ended 31st March, 2023 and the reports of the Auditors and Board of Directors thereon.
2	To regularize the appointment of Mrs. Madhuri Siripurapu (DIN: 09806890) as Director.

Affix
Revenue
Stamp

Signed this__________________________day of September, 2023.
Signature of Shareholder: ____________________________________
Signature of Proxy holder: ____________

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ATTENDANCE SLIP

DP.ID*	

Master Folio No.	

Client ID*	

No. of Shares held	

I hereby record my presence at the 13th Annual General Meeting of the Company on Saturday, the 30th day of September 2023 at 11.30 AM at its registered office situated at Sy.No.251/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN.

MEMBER'S/PROXY'S NAME IN BLOCK LETTER	
MEMBER'S/PROXY'S/AUTHORIZED REPRESENTATIVE'S SIGNATURE	

NOTES:

1. Please complete the DP ID- Client ID No. and name of the Member/Proxy, sign this attendance slip and hand it over, duly signed, at the entrance of the meeting hall.

2. Shareholder/Proxy holder desiring to attend the meeting should bring his/her copy of the notice of Annual General Meeting for reference at the meeting.

* Applicable for shareholders holding shares in electronic form.

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DIRECTORS' REPORT

Your directors have pleasure in presenting their Report on the business and operations of the Company together with the Audited Financial Statements for the Financial Year ended March 31, 2023.

FINANCIAL PERFORMANCE:

(Rs. In Thousand)

Particulars	Year Ended March 31, 2023	Year Ended March 31, 2022
Income from Operations	687.09	964.54
Other income	3.27	19.24
Total income	**690.37**	**983.78**
Total Expenditure	**969.30**	**1406.78**
Profit Before Tax	**-278.93**	**-423.00**
Less: Tax expenses	-	-
Net Profit/Loss	**-278.93**	**-423.00**

SUMMARY OF OPERATIONS & STATE OF COMPANY'S AFFAIRS:

During the financial year under review your company recorded a Loss of Rs. 2,78,930/- for the FY 2022-23 as against a loss of Rs. 4,23,000/- for the FY 2021-22. The affairs of the Company are conducted in accordance with the accepted business practices and within the purview of the applicable legislations.

SUBSIDIARY COMPANIES/JOINT VENTURES/ASSOCIATE COMPANIES:

The Company does not have any Subsidiary Company, Joint Ventures. During the year under review no Company has become/ceased to be its Subsidiary, Joint Venture or Associate of Company.

SHARE CAPITAL:

The paid- up Equity Share Capital as at March 31, 2023 stood at Rs. 1,00,000/-. During the year, under review, there is no change in the capital structure of the company.

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CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business during the financial year under review.

DIVIDEND:

The Board of directors do not recommend any Dividend for the year under review.

TRANSFERS TO RESERVES:

During the year under review, the company has transferred Loss to reserves and Surplus for the financial year 2022-23.

MATTERS RELATED TO DIECTORS AND KEY MANAGERIAL PERSONNEL:

During the year under review, Mr. Sambasiva Rao Yeluri (DIN: 02311336) resigned from Directorship w.e.f. 30/11/2022.

Further, Mrs. Madhuri Siripurapu (DIN: 09806890) was appointed as Additional Director by the Board of Directors at their meeting held on 30.11.2022 who shall hold office till the ensuing Annual General Meeting.
Your board has proposed to regularize her appointment as the Director of the Company

KEY MANAGERIAL PERSONNEL:

During the year under review, the company is not mandated to appoint any Key Managerial Person.

NO. OF BOARD MEETINGS HELD DURING THE YEAR:

The Board of Directors duly met 4 (Four) times and in respect of which meetings, proper notices were given and the proceedings were properly recorded.

DIRECTORS' RESPONSIBILITY STATEMENT:

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the Internal, Statutory Auditors and the reviews performed by Management and the Board, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2022-23.

Accordingly, pursuant to Section 134 (3) (c) and 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

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i. In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards have been followed and there are no material departures;

ii. Accounting policies have been selected and applied consistently and 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 FY ended March 31, 2023 and of the profit and loss of the Company for that period on that date;

iii. Proper and sufficient care have been taken for the maintenance of accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company, for preventing & detecting fraud and/or other irregularities;

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

v. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

vi. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

STATUTORY AUDITORS:

Pursuant to Section 139, 141 & 142, and other applicable provisions, if any, of the Companies Act, 2013, M/s. NSVR & ASSOCIATES LLP, Chartered Accountants (Firm Registration No. 008801S/S200060) were re-appointed by the Shareholders of the Company as Statutory Auditors of the Company to hold office from the conclusion of the 9th Annual General Meeting of the Company to the conclusion of the 14th Annual General Meeting to conduct the Statutory Audit of the Company for the financial years commencing from 2019-20 to 2023-24.

REPLIES TO THE STATUTORY AUDITOR'S REMARKS

The Auditors Report for the financial year ended 31st March, 2023 does not contain any qualification, adverse remark or reservation and therefore, do not call for any further explanation or comments from the Board under Section 134 (3) of the Companies Act, 2013.

FRAUDS REPORTED BY THE AUDITORS

There are no frauds reported by auditors under sub-section (12) of section 143.

COST RECORDS/ COST AUDIT

As per the criteria laid down in Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, your Company is not required to maintain of cost records and accordingly cost audit is not applicable to your company.

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PUBLIC DEPOSITS

During the Financial Year 2021-22, your Company has not accepted/ not required to renew any deposit that falls within the meaning of Section 73 and 74 of the Companies Act, 2013.

PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not given any loan/ provided guarantee/ made any investments as specified under the provisions of section 186 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments, affecting the financial position of the Company which have occurred during/ after the balance sheet date till the date of this directors' report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

During the Financial year under review, no significant and material orders passed by regulators or courts or tribunals impacting the going concern status and company operations in future.

RISK MANAGEMENT FRAMEWORK:

The Company has a robust internal business management framework to identify, evaluate business risks and opportunities which seeks to minimize adverse impact on the business objectives and enhance the Company's business prospects.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, there were no contracts or arrangements entered with related parties under the provisions of section 188 of the Companies Act, 2013. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

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Conservation of energy:

The operations of the Company are not energy-intensive. However, The Company is making continuous efforts on ongoing basis to conserve the energy by adopting innovative measures to reduce wastage and optimize consumption.

The steps taken or impact on conservation of energy	The operations of the company are not energy intensive, adequate measures have, however, been taken, to conserve and reduce wastage and optimize consumption.
The steps taken by the company for utilizing alternate sour sources of energy	
The Capital investment on energy conservation equipment's	NIL

Technology Absorption: **Nil**

Foreign Exchange Earnings & Outgo: Nil

Particulars	2022-23	2021-22
Foreign Exchange earnings	0	0
Foreign Exchange outgo	0	0

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to Section 135 and Schedule VII of the Companies Act, 2013, the company do not fall under the class of companies as provided in the Act, hence, provisions of CSR shall not apply to the company.

PARTICULARS OF EMPLOYEES

There is no Employee drawing remuneration aggregating to the limits prescribed under the provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5(2) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The management has established and maintaining adequate internal financial controls to ensure orderly and efficient conduct of its business including adherence to company's policies to safeguard its assets, prevent and detect frauds and errors, check the accuracy and completeness of accounting records and prepare financial information.

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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. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

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

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed off during each Calendar year:

- No. of complaints received : Nil
- No. of complaints disposed off : Nil

APPRECIATION:

The Directors express their appreciation to all employees of the various divisions for their diligence and contribution to performance. The Directors also record their appreciation for the support and co-operation received from bankers and all other stakeholders. Last but not the least, the Directors wish to thank all shareholders for their continued support.

By Order of the Board
For Nova Health Sciences Private Limited

Date: 30/08/2023
Place: Singannaguda

NOVA HEALTH SCIENCES PRIVATE LIMITED Singannaguda

S. Madhuri
Madhuri Siripurapu
Additional Director
DIN: 09806890

S. Malathi
Malathi Siripurapu
Director
DIN: 03033944

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NOVA HEALTH SCIENCES PRIVATE LIMITED

Report on the Audit of the Financial Statements Opinion:

We have audited the accompanying financial statements of **Nova Health Sciences Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, andthe Statement of Profit and Loss for the year ended on that date, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with theaccounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit for the year ended on thatdate.

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 independence requirements that are relevant to our audit of thefinancial 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 financialstatements.

Key Audit Matters

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. These matters were addressed in the context of our audit of thefinancial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our audit report.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexuresto Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's reportthereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusionthereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information 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 of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

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 accounting principles generally accepted in India, including the Accounting Standards referred to in Section 133 of Companies Act 2013.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 orerror.

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 doso.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these 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 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the Accounting estimates made by management, 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that issufficientand 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 internalcontrol.

NSVR & ASSOCIATES LLP
Firm Reg. No. 008801S/S200060
Chartered Accountants

- Obtain an understanding of internal financial controls relevant to the audit in order to design auditprocedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of suchcontrols.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made bymanagement.

- 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 thatmaycastsignificant 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 causethe Company to cease to continue as a goingconcern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financialstatements represent the underlying transactions and events in a manner that achieves fairpresentation.

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 knowledgeableuserof the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (1) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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, relatedsafeguards.

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.

NSVR & ASSOCIATES LLP
Firm Reg. No. 008801S/S200060
Chartered Accountants

Report on Other Legal and Regulatory Requirements

1.As required by the Companies (Auditor's Report) Order, 2016, issued by the department of company affairs, in terms of section 143 (11) of the companies Act, 2013, and on the basis of our examination of the books and records as we considered appropriate and according to the information and explanation given to us.

2. As required by section 143(3) of the Companies Act 2013, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

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

d) In our opinion, the aforesaid financials comply with the Accounting Standards specified under of Section 133 of the Companies Act, 2013 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, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls,and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively throughout the period of audit

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) There are no pending litigations for or against the Company which would impact its financial position.

ii) The Company does not have any derivatives contracts. Further there are no long term contracts for which provisions for any material foreseeable losses is required to be made.

iii) There are no amounts pending that are required to be transferred to Investor Education and Protection Fund.

For NSVR & ASSOCIATES LLP.,
Chartered Accountants
(FRN No.008801S/S200060).

& ASSOCIATES LLP
Firm Reg. No.
008801S/S200060
Chartered Accountants

P Venkata Ratnam
Partner
M.no:230675.
UDIN: 23230675BGWGTJ4829

Date: 30-08-2023
Place: Hyderabad.

NOVA HEALTH SCIENCES PRIVATE LIMITED: Financial Year 2022-23

NOTES forming part of the Financial Statements

(All Amounts Are In Thousands Unless Otherwise Specified)

Note A Significant Accounting Policies

1. **Corporate Information:**

   NOVA HEALTH SCIENCES PRIVATE LIMITED is registered as a Private Limited Company under the Companies Act 2013 in the state of Telangana. The Corporate Identification number of the company is U85190TG2010PTC068584 was registered on 25 May, 2010.

2. **Basis of preparation of financial Statements:**

   The Financial statements have been prepared in accordance with the generally accepted accounting principles and in India (Indian GAAP) to comply with the Accounting standards specified in section 133 of the companies Act, 2013 and the relevant provisions of the Act as applicable. The Financial Statements of the company are prepared under historical cost convention using the accrual method of accounting.

   All assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the Revised Schedule III to the Companies Act, 2013.

3. **The Company's Summarized Significant accounting policies are stated below -**

   A. Use of Estimates:

   The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

   B. Fixed Assets:

   Fixed assets are recognized at cost of acquisition and installation less accumulated depreciation. The cost comprises purchase price, fright, duties, levies, borrowing cost and directly attributable cost of bringing the assets to their working condition for intended use as per the accounting Standard 10 "accounting for fixed assets". Subsequent expenditure related to an item of fixed assets is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extend its estimated useful life.

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C. Revenue Recognition:

Revenue is recognized on the basis of invoice raised or receipt of revenue whichever is earlier.

D. Taxation:

i) Current Tax:

Current tax expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws.

ii) Deferred Tax:

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period and which are capable of reversal in one or more subsequent period(s) is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is virtual certainty with respect to the reversal of the same in future years. Deferred tax assets are reviewed at each balance sheet date and are written-down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

E. Earnings per share:

Basic Earnings per Share is calculated by dividing the net earnings after tax for the year attributable to equity shareholders by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share net profit or loss for the year attributable to equity shareholders and weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

F. Provisions and Contingent Liabilities

Provisions: Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

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G. Cash and Cash Equivalents:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash and Cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of not more than three months.

Disclosures Required by Accounting Standards:

6. Other Disclosures:

(i) Earnings Per Share :

Particulars	As at 31.03.2023	As at 31.03.2022
a. Net Profits Attributable to Equity Shareholders	(278.93)	(423.00)
b. Weighted Average No of Equity Shares Outstanding during the Year	10,000	10,000
c. Add: Dilutive effect of potential ordinary Shares outstanding	NIL	NIL
d. Weighted average number of Ordinary shares in computing diluted earnings per share	0	0
Earnings per Share for the face value of Rs.10 - Basic (a/b) - Dilutive(a/d)	 -0.02 -0.02	 -0.04 -0.04

(ii) <u>Related Party Disclosure:</u>

Related parties:

Name of the Related Party	Nature of Relationship
Madhuri Siripurapu	Director
Malathi Siripurapu	Director

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NOTES forming part of the Financial Statements

(iii) **Relatives of Directors & KMP : Nil**

(iv) **Enterprise over which Directors or relatives of Directors having Significant Influence :**

Name of the Enterprise
Nova Agritech limited
Nova FerticarePvt Ltd
Nova Agrisciences Private Limited
SurakshaArgi Retails India Private Limited

(v) **Remuneration to Statutory Auditor:**

Particulars	For the Period March 31, 2023	For the year ended March 31, 2022
Audit Fees	14.75	14.75
Total	**14.75**	**14.75**

Details of dues to Micro, Small and Medium enterprises as defined under the MSMED Act,2006:

7. There is no information available to comment on amounts outstanding to any Micro, Small and Medium scale enterprises.

8. The Previous year's figures have been regrouped and recast wherever necessary to bring them in with the current year's figures.

9. The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

10. No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended

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NOTES forming part of the Financial Statements

11. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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

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

12. The Company have 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:

(a) 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)

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

13. The Company have not any such transaction which is 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

Schedule III:

(a) Crypto Currency or Virtual Currency.

(b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

(c) Registration of charges or satisfaction with Registrar of Companies

(d) Relating to borrowed funds:

i. Wilful defaulter

ii. Utilisation of borrowed funds & share premium

iii. Borrowings obtained on the basis of security of current assets

iv. Discrepancy in utilisation of borrowings

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NOVA HEALTH SCIENCES PRIVATE LIMITED: Financial Year 2022-23

NOTES forming part of the Financial Statements

14. Ratios

Ratio	Numerator	Denominator	As on 31-03-2023	As on 31-03-2022	% Change	Reason for Variance
Current ratio	Current assets	Current liabilities	0.63	0.75	(14.98%)	-
Debt-Equity ratio	Total Debt	Share holders Equity	0.00	0.00	-	-
Debt service coverage ratio	Net profit after tax + non cash operating expenses	Interest & lease payments + principal repayments	0.00	0.00	-	-
Return on equity ratio	Net profit after taxes – preference dividend	Average shareholder's equity	0.00	0.00	-	-
Inventory turnover ratio	Net sales = Total sales - sales return	Average Inventory	0.00	0.00	0.00	-
Trade receivable turnover ratio	Net credit sales = gross credit sales – sales return	Average trade receivables	0.00	0.00	0.00	-
Trade payable turnover ratio	Net credit Sales = gross credit purchase – purchase return	Average trade payables	0.00	0.00	0.00	-
Net capital turnover ratio	Net sales = Total sales - sales return	Working capital=Current assets- current liabilities	0.00	0.00	0.00	-
Net profit ratio	Net profit	Net sales = Total sales – sales return	0.00	0.00	0.00	-

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Chartered Accountants

NOVA HEALTH SCIENCES PRIVATE LIMITED: Financial Year 2022-23

NOTES forming part of the Financial Statements

Return on capital employed	Earning before interest and tax	Capital employed = Tangible net worth+Total debt+Deferred tax liability	0	0	0.00	-
Return on investments	Net income from investment	Cost of investment	0.00	0.00	0.00	-

For NSVR & ASSOCIATES LLP.,

Chartered Accountants
FRNo.008801S/S200060

VENKATA RATNAM .P

Partner
M.No:230675
UDIN : 23230675BGWGTJ4829

For and on behalf of the Board of Directors
NOVA HEALTH SCIENCES PRIVATE LIMITED

S. Madhuri

MADHURI SIRIPURAPU
Director
(DIN -09806890)

S. Malathi

MALATHI SIRIPURAPU
Director
(DIN -03033944)

Place: Hyderabad
Date: 30-08-2023

PART I FORM OF BALANCE SHEET
NOVA HEALTH SCIENCES PRIVATE LIMITED
SY.No.2 5L/A/1., SINGANNAGUDA VILLAGE MULUGU MANDAL SIDDIPET MEDAK TG 502279 IN
CIN:U85190TG2010PTC068584
BALANCE SHEET AS ON 31st MARCH, 2023

All Amount Are In Thousands Unless Otherwise Specified

Particulars	Notes	As at 31st Mar 2023	As at 31st Mar 2022
I. EQUITY AND LIABILITIES :			
1. Shareholders Funds :			
(a) Share Capital	1	100.00	100.00
(b) Reserves And Surplus	2	(827.77)	(548.84)
2. Share Appliction Money Pending Allotment :		-	-
3. Non Current Liabilities :			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liability		-	-
4. Current Liabilities :			
(a) Short-Term Borrowings			
(b) Trade Payables	4	1,921.51	1,712.03
(c) Short-Term Provisions		-	-
(d) Other Current Liabilities	5	64.43	49.68
TOTAL		**1,258.17**	**1,312.87**
II. ASSETS :			
1. Non-Current Assets :			
(a) Fixed Assets			
i) Tangible Assets		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other Non Current Assets		-	-
2. Current Assets :			
(a) Inventories	6	932.38	932.38
(b) Trade Receivables	7	28.15	27.33
(c) Cash And Cash Equivalents	8	64.97	120.15
(d) Short-Term Loans And Advances	9	144.74	149.57
(e) Other Current Assets	10	87.93	83.43
TOTAL		**1,258.17**	**1,312.87**
SIGNIFICANT ACCOUNTING POLICIES & NOTES	**A**		

As Per Our Report Of Even Date
For NSVR & ASSOCIATES LLP
Chartered Accountant
FRN: 008801S/S200060

NSVR & ASSOCIATES LLP Chartered Accountants Firm Reg. No. 008801S/S200060

Venkataratnam P
Partner
Membership No. 230675
UDIN 23230675BGWGTJ4829

Place: Hyderabad
Date:30-08-2023

For and on behalf of the Board of Directors
Nova Health Sciences Private Limited

NOVA HEALTH SCIENCES PRIVATE LIMITED Singannaguda

S. Madhuri
MADHURI SIRIPURAPU
DIRECTOR
DIN No. 09806890

S. Malathi
MALATHI SIRIPURAPU
DIRECTOR
DIN No. 03033944

PART II FORM OF STATEMENT OF PROFIT AND LOSS
NOVA HEALTH SCIENCES PRIVATE LIMITED
SY.No.2 5L/A/1., SINGANNAGUDA VILLAGE MULUGU MANDAL SIDDIPET MEDAK TG 502279 IN
CIN:U85190TG2010PTC068584
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-2023
All Amounts Are In Thousands Unless Otherwise Specified

	Particulars	Notes	As at 31st Mar 2022	As at 31st Mar 2021
I.	Revenue from operations	11	687.09	964.54
II.	Other income		3.27	19.24
III.	**Total Revenue (I + II)**		690.37	983.78
IV.	**Expenses:**			
	Purchases	12	199.77	1,111.14
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	13	-	-
	Employee benefits expense		-	-
	Finance costs			-
	Operating Expenses		-	-
	Depreciation and amortization expense		-	-
	Other expenses	14	769.53	295.64
	Total expenses		**969.30**	**1,406.77**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		(278.93)	(423.00)
VI.	Exceptional items (Prior Period Item)		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		(278.93)	(423.00)
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		(278.93)	(423.00)
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax Liability		-	-
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		(278.93)	(423.00)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		(278.93)	(423.00)
XV	**Profit (Loss) for the period (XI + XIV)**		(278.93)	(423.00)
XVI	Earnings per equity share:			
	(1) Basic			
	(2) Diluted			
	SIGNIFICANT ACCOUNTING POLICIES & NOTES	A		

As Per Our Report Of Even Date
For NSVR & ASSOCIATES LLP
Chartered Accountant
FRN: 008801S/S200060

NSVR & ASSOCIATES LLP Firm Reg. No. 008801S/S200060 Chartered Accountants

Venkataratnam P
Partner
Membership No. 230675
UDIN 23230675BGWGTJ4829

Place: Hyderabad
Date: 30-08-2023

For And On Behalf Of The Board Of Directors
Nova Health Sciences Private Limited

NOVA HEALTH SCIENCES PRIVATE LIMITED Singannaguda

S. Madhuri
Madhuri Siripurapu
Director
DIN: 09806890

S. Malathi
Malathi Siripurapu
Director
DIN: 03033944

NOVA HEALTH SCIENCES PRIVATE LIMITED
NOTES FORMING PART OF THE BALANCE SHEET

NOTE 1 : SHARE CAPITAL

A) Details of the Authorized, Issued, Subscribed and Paid up share capital have been depicted in the table below :

Particulars	31st Mar 2023		31st Mar 2022	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised 10,000 Equity shares of Rs.10/- each with voting rights	10,000	100	10,000	100
(b) Issued, Subscribed and Paid up 10,000 Equity shares of Rs.10/- each with voting rights	10,000	100	10,000	100
Total	**10,000**	**100**	**10,000**	**100**

B) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Particulars	31st Mar 2023		31st Mar 2022	
	Number of shares	Amount	Number of shares	Amount
No. of Equity shares outstanding at the beginning of the year	10,000	100	10,000	100
Add : Shares allotted during the year	-	-	-	-
Less: Shares bought back during the period	-	-	-	-
No. of Equity shares outstanding at the End of the year	**10,000**	**100**	**10,000**	**100**

C) List of Shareholders holding more than 5% share capital

Name of Shareholders	31st Mar 2023		31st Mar 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
a)N V Subbarao	8,000	80	8,000	80
b)Rajesh Cherukuri	2,000	20	2,000	20
TOTAL	**10,000**	**100**	**10,000**	**100**

Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. No dividend was proposed by the Board of Directors during the year.

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Chartered Accountants

NOTES FORMING PART OF THE BALANCE SHEET

NOTE - 2 : RESERVES & SURPLUS

Particulars	31st Mar 2023	31st Mar 2022
Surplus :		
Opening Balance	(548.84)	(125.84)
Add : Net Profit / (Loss)	(278.93)	(423.00)
TOTAL	**(827.77)**	**(548.84)**

NOTE - 3 : LONG TERM BORROWINGS

Particulars	31st Mar 2023	31st Mar 2022
Loans from related parties	-	-
Total	-	-

NOTE - 4 :TRADE PAYABLE

Particulars	31st Mar 2023	31st Mar 2022
Sundry Creditors	1,921.51	1,712.03
Total	**1,921.51**	**1,712.03**

NOTE -5 OTHER CURRENT LIABILITIES

Particulars	31st Mar 2023	31st Mar 2022
Audit Fee Payable	64.43	49.68
Total	**64.43**	**49.68**

NOTE -6 INVENTORIES

Particulars	31st Mar 2023	31st Mar 2022
Stock	932.38	932.38
Total	**932.38**	**932.38**

NOTE 7 -TRADE RECEVIBLES

Particulars	31st Mar 2023	31st Mar 2022
Sundry Debtors	28.15	27.33
Total	**28.15**	**27.33**

NOTE 8 - CASH AND CASH EQUIVALENTS

Particulars	31st Mar 2023	31st Mar 2022
Cash on hand	10.08	10.08
bank	54.89	110.07
Total	**64.97**	**120.15**

NOTE -9 SHORT TERM LOANS AND ADVANCES

Particulars	31st Mar 2023	31st Mar 2022
Other loans and advances	144.74	149.57
Total	**144.74**	**149.57**

NOTE -10 OTHER CURRENT ASSETS

Particulars	31st Mar 2023	31st Mar 2022
Balance with Revenue Authorities	87.93	83.43
Total	**87.93**	**83.43**

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Chartered Accountants

NOVA HEALTH SCIENCES PRIVATE LIMITED

NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS

NOTE - 11 : REVENUE FROM OPERATIONS

Particulars	31st Mar 2023	31st Mar 2022
Sale of Services	687.09	964.54
Total	**687.09**	**964.54**

NOTE - 12 PURCHASES

Particulars	31st Mar 2023	31st Mar 2022
Purchases	199.77	1,111.14
Total	**199.77**	**1,111.14**

NOTE - 13: CHANGE IN INVENTORIES

Particulars	31st Mar 2023	31st Mar 2022
Opening Stock of Inventory	932.38	932.38
Closing Stock of Inventory	932.38	932.38
Total	-	-

NOTE - 14 : OTHER EXPENSES

Particulars	31st Mar 2023	31st Mar 2022
Marketing expense	0.74	32.38
Business Development	-	35.99
Business Promotional Expense	620.37	65.88
Entertainment Exps	6.20	19.25
Staff Welfare	32.94	66.22
Misc Expense	50.19	45.12
Late fee	8.00	4.00
Office Expenses	5.77	10.75
Audit Fees	14.75	14.75
Bank charges	13.08	1.30
Professional & Consultancy fees	17.50	-
Total	**769.53**	**295.64**

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Chartered Accountants

SURAKSHA AGRI RETAILS (INDIA) PRIVATE LIMITED

NOTE 6 : SCHEDULE OF DEPRECIATION AND FIXED ASSETS AS PER COMPANIES ACT,2013.

Name Of the Asset	Gross Block				Depreciation/Amortization				Net Block	
	Op. Bal as on '01.04.2022	Additions	Deletions	Cl. as on '31.03.2023	As on '01-04-2022	Additions	Del.	As on '31-03-2023	As on 31.03.2023	As on 31.03.2022
TANGIBLE ASSETS										
Motor Vehicles	3,666.05	-	-	3,666.05	3,038.61	162.42	-	3,201.03	465.02	627.45
Plant & machinery	823.99	-	-	823.99	149.17	122.17		271.34	552.65	674.82
Computer	33.50	-	-	33.50	21.16	7.80		28.96	4.55	12.34
Furniture and Fixtures	199.87	-	-	199.87	51.74	38.35		90.08	109.78	148.13
Intangible asset (Good will)	370.30	-	-	370.30	-			-	370.30	370.30
Total	**5,093.71**	**-**	**-**	**5,093.71**	**3,260.68**	**330.73**	**-**	**3,591.41**	**1,502.30**	**1,833.04**

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Chartered Accountants

DEPRECIATION AS PER INCOME TAX ACT 1961

S No	Head of Asset	Rate of Dep	Opening WDV	Additions during the year		Deletions	Closing WDV before Dep	Depreciation charged during the year					Closing WDV
				<180 days	> 180 days			On Opening WDV	On Additions(<180)	On Additions(>180)	On Deletions	Total Depreciation	
1	Motor vehicles	15	1,382.65	-	-	-	1,382.65	207.40	-	-		207.40	1,175.25
2	Plant & machinery	15	700.39				700.39	105.06				105.06	595.33
3	Computer	40	20.10				20.10	8.04				8.04	12.06
4	Furniture and Fixtures	10	179.88				179.88	17.99				17.99	161.89
5	Intangible asset (Good will)		370.30				370.30	-				-	370.30
	Total		**2,653.32**	**-**	**-**	**-**	**2,653.32**	**338.48**	**-**	**-**	**-**	**338.48**	**2,314.84**

NSVR & ASSOCIATES LLP ★ Chartered Accountants ★ Firm Reg. No. 008801S/S200060