INDER SINGH & CO
Chartered Accountants

74/1 HARISH CHANDRA NAGAR, PUNJABI COLONY, CHAR KHAMBA, BULANDSHAHR, UP-203001

Phones: - 9897268521
Email: - caindersingh8961@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
ASCLEVINS REMEDIES PRIVATE LIMITED,

Regd Off - 173A/10V, OM PRAKASH SABHASAD NAGAR, Purshottam Nagar, Allahabad,

Uttar Pradesh, India, 211016

Report On The Audit of The Financial Statements

Opinion

We have audited the accompanying financial statements of **ASCLEVINS REMEDIES PRIVATE LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and the 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 a give true and fair view in the conformity with the accounting principles generally accepted in India, of the state of affairs of the company (Financial Position) for the year ended on that date.

Basis For Opinion

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

Other 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 Director's report including its annexure and other company related information. The 'Other information' is not made available to us till the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the 'other information' is consistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with the governance and take appropriate actions, if required.

<u>Responsibilities Of Management And Those Charged With Governance For The Financial Statements</u>

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

In preparing the financial statements, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operation, or has no realistic alternative but to do so.

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

<u>Auditor's Responsibilities for the Audit of the Financial Statements</u>

Our objective 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 basis of these financial statements.

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

- Identify and assess the risk 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 resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing a opinion on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used to and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that the 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 date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

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

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

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

We also provide those charged with the governance with the 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.

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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 of India in terms of Sub-section (11) of section 143 of the Act, and according to the information & explanation given to us, is not applicable to the Company.

2. As required by section 143(3) of the act, we Report that:

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

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

   c) The Balance Sheet, the Statement of profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of account.

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

   e) On the Basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as director in terms of Section 164(2) of the Act.

   f) In terms of MCA Notification No. 1/11/2014-CL-V dated 13-06-2017, reporting on adequacy and operating effectiveness of company's Internal Financial Control is not applicable to the company.

   g) Being a private limited company, provisions of section 197 of the Act are not applicable to the company. Accordingly, reporting in accordance with the requirement of provision of section 197(16) of the Act is not applicable on the company.

INDER SINGH & CO
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h) With the respect to the 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 on its financial position in its financial statements.

ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There were no amounts which were required to be transferred to the Investor education and protection Fund by the Company.

5. Books of account has not been maintained and also the company has not maintained the applicability of Audit trail concept, therefore we are unable to comment on that and various other points also.

6. There is a deduction of Rs 13000.00 on 06-05-2024 from company bank account as narrate loan payment, but there is no loan taken by company, the amount is deducted for director loan, but deducted from company bank account, they considered it as loans and advances in their financials, this all clarification is given by management, we are unable to comment on the same.

For INDER SINGH & CO
Chartered Accountants
FRN: - 030724C

INDER SINGH & CO Chartered Accountants Bulandshahr

Place: - Bulandshahr
Date: - 22-09-2025

(CA INDER PAL SINGH)
Proprietor
M.No. 452294
UDIN - 25452294BMNVMV1136

ASCLEVINS REMEDIES PRIVATE LIMITED

REGD. OFF :- 73A/10V, OM PRAKASH SABHASAD NAGAR, Purshottam Nagar, Allahabad, Allahabad, Uttar Pradesh, India, 211016

CIN:- U21003UP2023PTC182948

Balance Sheet as at 31st March, 2025

Particulars	Note No.	Amt in 00 FY - 24-25	Amt in 00 FY - 23-24
I. Equity and Liabilities			
(1) Shareholder's Funds			
(a) Share Capital	1.00	1000.00	1000.00
(b) Reserves and Surplus	2.00	-123.03	-112.96
(c) Money received against share warrants		0.00	0.00
(2) Share application money pending allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	3.00	0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	4.00		
A) Total outstanding dues of MSME			
B) Total outstanding dues of of creditors other than MSME			
(c) Other current liabilities	5.00	120.00	110.00
(d) Short-term provisions		0.00	0.00
Total		996.97	997.04
II.Assets			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	6.00	0.00	0.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)	7.00	0.00	0.00
(d) Long term loans and advances		0.00	0.00
(e) Other non-current assets		0.00	0.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories	14.00	0.00	0.00
(c) Trade receivables	8.00	0.00	0.00
(d) Cash and cash equivalents	9.00	726.97	857.04
(e) Short-term loans and advances	10.00	0.00	0.00
(f) Other current assets	11.00	270.00	140.00
Total		996.97	997.04

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date

For INDER SINGH & CO

Chartered Accountants

FRN: 030724C

Asclevins Remedies Private Limited

Director

Asclevins Remedies Private Limited

Director

INDER SINGH & CO

(Inder Pal Singh)

Proprietor

M.NO:- 452294

Udin - 25452294BMNVMV1136

Place: Bulandshahr

Dated : 22-09-2025

UTKARSH SRIVASTAVA

Director

DIN - 10180927

DEEPAK

Director

DIN- 10180928

ASCLEVINS REMEDIES PRIVATE LIMITED

REGD. OFF :- 73A/10V, OM PRAKASH SABHASAD NAGAR, Purshottam Nagar, Allahabad, Allahabad, Uttar Pradesh, India, 211016

CIN:- U21003UP2023PTC182948

Profit & Loss for the year ending on at 31st March, 2025

Particulars	Note No	Amt in 00 FY - 24-25	Amt in 00 FY - 23-24
I. Revenue from operations	12.00	320.00	0.00
II. Other Income	13.00	0.00	0.00
III. Total Revenue (I +II)		320.00	0.00
IV. Expenses:			
Purchase	14.00	0.00	0.00
Change in Inventories of Finished Goods, Work In Progress and Stock In Trade	15.00	0.00	0.00
Employee benefit expense	16.00	0.00	0.00
Financial costs	17.00	0.07	2.96
Depreciation and amortization expense	18.00	0.00	0.00
Other expenses	19.00	330.00	110.00
Total Expenses		330.07	112.96
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		-10.07	-112.96
VI. Exceptional Items		0.00	0.00
VII. Profit/(Loss) before extraordinary items and tax (V - VI)		-10.07	-112.96
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		-10.07	-112.96
X. Tax expense:			
(1) Current tax		0.00	0.00
(2) Current Tax expenses relating to earlier year		0.00	0.00
(3) Deferred tax charge	7.00	0.00	0.00
XI. Profit(Loss) for the period from continuing operations (IX-X)		-10.07	-112.96
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discounting operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		-10.07	-112.96
XVI. Earning per equity share:			
(1) Basic		0.00	-0.01
(2) Diluted		0.00	-0.01

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date
For INDER SINGH & CO
Chartered Accountants
FRN: 030724C

Asclevins Remedies Private Limited

Director

Asclevins Remedies Private Limited

Director

(Inder Pal Singh)
Proprietor
M.NO:- 452294
Udin - 25452294BMNVMV1136
Place: Bulandshahr
Dated : 22-09-2025

UTKARSH SRIVASTAVA
Director
DIN - 10180927

DEEPAK
Director
DIN- 10180928

ASCLEVINS REMEDIES PRIVATE LIMITED
(Notes on Accounts annexed to and forming part of Financial Statements for the year ended on 31.03.2024)

1. Equity and Liabilities

a) Break up of Equity Share

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
Authorised :		
10000 equity shares of Rs.10/ each	100,000.00	100,000.00
Issued, subscribed and paid up:		
1000 equity shares of Rs.10/- each		
fully paid in cash	100,000.00	-
	100,000.00	-

b) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

	FY - 23-24		FY - 22-23	
	Nos.	Amount(Rs.)	Nos.	Amount(Rs.)
Equity shares:				
At the beginning of the year	-	-	-	-
Issued during the year	10,000.00	100,000.00	-	-
Outstanding at the end of the year	**10,000.00**	**100,000.00**	-	-

c) Terms/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.
In the event of liquidation of the company, the holders of equity shares will be entitled to receive shareholders.

d) Details of shareholders holding more than 5% shares in the company

	FY - 23-24		FY - 22-23	
	Nos.	% of Holding	Nos.	% of Holding
UTKARSH SRIVASTAVA	5,000.00	50.00	-	-
DEEPAK	5,000.00	50.00	-	-
	10,000.00	**100.00**	-	-

e) SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	UTKARSH SRIVASTAVA	5,000.00	50.00	100.00
2	DEEPAK	5,000.00	50.00	100.00
	Total	10,000.00	100.00	

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	UTKARSH SRIVASTAVA	-	-	0
2	DEEPAK	-	-	0
	Total	-	-	

f) STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
0	0	0	0	0

Previous reporting Period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
0	0	0	0	0

2.Reserves and Surplus

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
Securities premium account:			
Balance as per the last financial statements			-
Add:Premium on issue of equity shares		-	-
Balance at the end of the year	A	-	-
Surplus/(Deficit) in the statement of Profit and loss:			
Balance as per the last financial statements		-	-
Profit/(loss) for the year		(11,296.19)	-
Net Surplus/(deficit) at the end of the year	B	(11,296.19)	-
Total Reserves and surplus	**(A+B)**	**(11,296.19)**	-

3. Long Term Borrowings:

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
SECURED	-	-
UNSECURED		
	-	-

4. Trade Payable:

Figures For the Current Reporting Period

Particulars		Outstanding for following periods from due date of payment			
		Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
OTHERS	-	-	-	-	-
Disputed Dues MSME	-	-	-	-	-
Disputed Dues Others	-	-	-	-	-
Total	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
OTHERS	-	-	-	-	-
Disputed Dues MSME	-	-	-	-	-
Disputed Dues Others	-	-	-	-	-
Total	-	-	-	-	-

5. Other current liabilities:

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
1.00	Audit fees payable	6,000.00	-
2.00	Professional fees payable	5,000.00	-
		11,000.00	-

6. Fixed Assets:

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
	-	-
	-	-

7. Deffered Tax Assets

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
Incorporation Expenses		-
Closing Balance as per Income Tax Act	-	-
Closing Balance as per Companies Act	-	-
Timing Difference due to Incorporation Expenses	-	-
WDV as per Income Tax Act(As per schedule)	-	-
WDVas per Companies Act(As per schedule)	-	-
Timing Difference due to Depericiation	-	
Opening Value of DTA	-	-
Add DTA Created during the year	-	-
(Debit)/Credit to Profit & Loss Account	-	-
Deffered Tax Assets (Net)	-	-

8.Trade receivables:

FY - 23-24 FY - 22-23

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Good	-	-		-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-				-
Total	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Good	-		-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-		-	-	-	-
Total	-	-	-	-	-	-

9. Cash and cash Equivalents

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
(A)	**CASH AND CASH EQUIVALENTS**		
	Balances with bank		
	UNION BANK OF INDIA (29719)	85,703.81	-
	Cash in hand	-	-
	Sub-Total (A)	**85,703.81**	-
(B)	**OTHER BANK BALANCES**		
	Held as security against Bank Guarantee	-	-
	Sub-Total (B)	-	-
		-	-
	Total(A)+(B)	**85,703.81**	-

10. Short-term loans and advances

FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
-	-
-	-
-	-

11. Other Current Assets

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
1.00	Loans & Advances	14,000.00	-
		14,000.00	-

12. Revenue From Operations

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
1.00	Revenue Earned	-	-
		-	-

13. Other Income

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
1.00	Misc. Receipts	-	
		-	-

14. Purchases

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
Purchases	-	-
	-	-

15. Changes in Inventory

	FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
Inventory at the Year End	-	-
Inventory at the Year Beginning	-	-
	-	-

16. Employees

		FY - 23-24 Amount(Rs.)	FY - 22-23 Amount(Rs.)
1.00	Salary		-
2.00	Wages		
3.00	Administrative Charges (EPF)		
4.00	ESI Employer's Contribution		
5.00	Staff Welfare Expenses	-	-
6.00	Director Remuneration	-	-
		-	-

17. Finance Cost

		FY - 24-25 Amount(Rs.)	FY - 23-24 Amount(Rs.)
a) Interest Payable on:			
0.01	Term Loan from Banks	0.00	0.00
0.02	Cash Credit from Banks	0.00	0.00
0.03	Borrowings from Other Bank	0.00	0.00
0.04	Trade Payble	0.00	0.00
0.05	Others	0.00	0.00
	-Delayed / deffered payment of Income Tax	0.00	0.00
	-Delayed / deffered payment of Vat/ Service Tax/ Other Statutoi	0.00	0.00
b) Other Borrowing & Finance Cost			
0.01	Loan Processing Charges	0.00	0.00
0.02	Guarntee Charges	0.00	0.00
0.03	Commitment Charges	0.00	0.00
0.04	Other Charges/ Cost	0.00	
0.05	Bank Charges	0.07	2.96
	Total	0.07	2.96

18. Depericiation

	FY - 24-25 Amount(Rs.)	FY - 23-24 Amount(Rs.)
Depreciation as Per Companies Act	0.00	0.00
	0.00	0.00
	0.00	0.00

19. Other Expenses

		FY - 24-25 Amount(Rs.)	FY - 23-24 Amount(Rs.)
0.01	Audit Fees	50.00	60.00
0.02	Professional Fees	70.00	50.00
0.03	Misc Exp	210.00	0.00
		330.00	110.00

As per our report of even date
For INDER SINGH & CO
Chartered Accountants
FRN: 030724C

INDER SINGH & CO

(Inder Pal Singh)
Proprietor
M.NO:- 452294
Udin - 25452294BMNVMV1136
Place: Bulandshahr
Dated : 22-09-2025

Asclevins Remedies Private Limited

Director

UTKARSH SRIVASTAVA
Director
DIN - 10180927

Asclevins Remedies Private Limited

Director

DEEPAK
Director
DIN- 10180928