



INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s GAUDIUM INTERNATIONAL PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

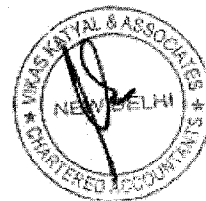
Opinion

We have audited the standalone financial statements of M/s GAUDIUM INTERNATIONAL PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2021, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit and loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibility of Management for Standalone Financial Statements

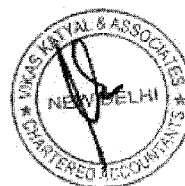
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

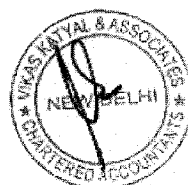
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, we report that:

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.

- a) 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.
- b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.



- e) Internal financial controls have been laid down and followed by the company and such internal financial controls are adequate and are operating effectively.
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) In our opinion, the Company has 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.

UDIN: - 22098723AAAAAB3224

For Vikas Katyal & Associate
Chartered Accountants
(FRN 017355N)



(Vikas Katyal)
Partner
M. No. 098723



Place: New Delhi
Dated: 05-11-2021

Balance Sheet as at 31st March 2021

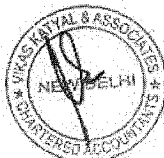
₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	5,00,000.00	5,00,000.00
Reserves and surplus	2	30,80,863.03	4,33,678.31
Money received against share warrants			
		35,80,863.03	9,33,678.31
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions	4		
Current liabilities			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		20,44,403.00	1,72,413.00
Other current liabilities	6	34,03,041.25	42,24,207.00
Short-term provisions	4	9,90,000.00	1,50,000.00
		64,37,444.25	45,46,620.00
TOTAL		1,00,18,307.28	54,80,298.31
ASSETS			
Non-current assets			
Property, Plant and Equipment	7		
Tangible assets		86,760.02	1,47,142.99
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	11,886.00	910.00
Long-term loans and advances	8	34,000.00	34,000.00
Other non-current assets			
		1,32,646.02	1,82,052.99
Current assets			
Current investments			
Inventories	9	22,66,282.00	24,93,379.00
Trade receivables	10	40,94,893.00	10,55,540.00
Cash and cash equivalents	11	17,58,455.26	15,43,326.69
Short-term loans and advances	8		
Other current assets	12	17,66,031.00	2,05,999.63
		98,85,661.26	52,98,245.32
TOTAL		1,00,18,307.28	54,80,298.31
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	22		

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

As per our report of even date
For Vikas Katyal & Associates
Chartered Accountants
(FRN: 017355M)

Vikas Katyal
Partner
Membership No.: 098723
Place: New Delhi
Date: 05/11/2021
UDIN: 22098723AAAAAB3224



For and on behalf of the Board of Directors

Manika
MANIKA KHANNA
Director
DIN: 07090907

Peeyush
PEEYUSH KHANNA
Director
DIN: 07091422

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
Revenue			
Revenue from operations	13	2,00,20,949.90	39,09,019.97
Less: Excise duty			
Net Sales		2,00,20,949.90	39,09,019.97
Other income	14		
Total revenue		2,00,20,949.90	39,09,019.97
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade	15	1,28,42,987.50	50,59,108.44
Changes in inventories	16	2,27,097.00	(24,93,379.00)
Employee benefit expenses	17	22,45,649.00	4,61,068.00
Finance costs			
Depreciation and amortization expenses	18	66,682.97	15,857.01
Other expenses	19	10,12,324.71	2,83,597.21
Total expenses		1,63,94,741.18	33,26,251.66
Profit before exceptional, extraordinary and prior period items and tax		36,26,208.72	5,82,768.31
Exceptional items			
Profit before extraordinary and prior period items and tax		36,26,208.72	5,82,768.31
Extraordinary items			
Prior period item			
Profit before tax		36,26,208.72	5,82,768.31
Tax expenses			
Current tax	20	9,90,000.00	1,50,000.00
Deferred tax		(10,976.00)	(910.00)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		26,47,184.72	4,33,678.31
Earning per share			
Basic	21		
Before extraordinary Items		52.94	8.67
After extraordinary Adjustment		52.94	8.67
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	22		

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

As per our report of even date

For Vikas Katyal & Associates
Chartered Accountants
(FRN: 017355N)

For and on behalf of the Board of Directors


Vikas Katyal
Partner
Membership No.: 098723
Place: New Delhi
Date: 05/11/2021
UDIN: 22098723AAAAAB3224




MANIKA KHANNA
Director
DIN: 07090907


PEEYUSH KHANNA
Director
DIN: 07091422

Notes to Financial statements for the year ended 31st March 2021

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Authorised :		
50000 (31/03/2020:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
Issued :		
50000 (31/03/2020:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
Subscribed and paid-up :		
50000 (31/03/2020:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
Total	5,00,000.00	5,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	50,000	5,00,000.00		
Issued during the Period			50,000	5,00,000.00
Redeemed or bought back during the period				
Outstanding at end of the period	50,000	5,00,000.00	50,000	5,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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

Type of Share	Name of Shareholders	As at 31st March 2021		As at 31st March 2020	
		No. of Shares	% of Holding	No. of Shares	% of Holding
[NV: 10.00]	Manika Khana	47,500	95.00	47,500	95.00
	Total :	47,500	95.00	47,500	95.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Surplus		
Opening Balance	4,33,678.31	
Add: Profit for the year	26,47,184.72	4,33,678.31
Less : Deletion during the year		
Closing Balance	30,80,863.03	4,33,678.31
Balance carried to balance sheet	30,80,863.03	4,33,678.31



Manika

Prayansh

Note No. Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Curren nt	Current Maturities	Total	Non-Curren nt	Current Maturities	Total
Loans and advances from related parties						
Loan From Directors unsecured		30,73,738.00	30,73,738.00		40,02,690.00	40,02,690.00
		30,73,738.00	30,73,738.00		40,02,690.00	40,02,690.00
The Above Amount Includes						
Unsecured Borrowings		30,73,738.00	30,73,738.00		40,02,690.00	40,02,690.00
Amount Disclosed Under the Head "Other Current Liabilities"(Note No. 6)		(30,73,738.00)	(30,73,738.00)		(40,02,690.00)	(40,02,690.00)
Net Amount		0			0	

Note No. 3 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Deferred tax assets		
Depreciation	11,886.00	910.00
Gross deferred tax asset	11,886.00	910.00
Net deferred tax assets	11,886.00	910.00

Note No. 4 Provisions

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		9,90,000.00	9,90,000.00		1,50,000.00	1,50,000.00
		9,90,000.00	9,90,000.00		1,50,000.00	1,50,000.00
Total		9,90,000.00	9,90,000.00		1,50,000.00	1,50,000.00

Note No. 5 Trade payables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(B) Others	20,44,403.00	1,72,413.00
Total	20,44,403.00	1,72,413.00

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Current maturities of long-term debt(Note No.)	30,73,738.00	40,02,690.00
Others payables		
TDS Payable	12,259.00	5,000.00
Salary Payable	1,88,630.00	1,86,517.00
Audit fee Payable	60,000.00	30,000.00
Gst Payable	68,414.25	
	3,29,303.25	2,21,517.00
Total	34,03,041.25	42,24,207.00



Manika

Rajesh

Note No. 7 Property, Plant and Equipment as at 31st March 2021

₹ in rupees

Assets	Gross Block			Accumulated Depreciation/ Amortisation			Net Block			
	Useful Life (In Years)	Balance as at 1st April 2020	Additions during the year	Deletion during the year	Balance as at 31st March 2021	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2021	Balance as at 31st March 2020
A Tangible assets										
Own Assets										
Refrigerator	5.00	1,63,000.00			1,63,000.00	15,857.01	66,317.35		82,174.36	1,47,142.99
Office Equipment	5.00		6,300.00		6,300.00		365.62		365.62	5,934.38
Total (A)		1,63,000.00	6,300.00		1,69,300.00	15,857.01	66,682.97		82,539.98	1,47,142.99
P.Y Total			1,63,000.00		1,63,000.00		15,857.01		15,857.01	1,47,142.99

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2020 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Manikes

Rajgupta

Note No. 8 Loans and advances

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	34,000.00		34,000.00	
	34,000.00		34,000.00	
Total	34,000.00		34,000.00	

Note No. 9 Inventories

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	22,66,282.00	24,93,379.00
Total	22,66,282.00	24,93,379.00

Note No. 10 Trade receivables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Less than six months		
Unsecured, Considered Good	40,94,893.00	10,55,540.00
Total	40,94,893.00	10,55,540.00
Total	40,94,893.00	10,55,540.00

Note No. 11 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
Balance with Banks	17,17,990.26	14,83,881.69
Total	17,17,990.26	14,83,881.69
Cash in hand		
Cash in hand	40,465.00	59,445.00
Total	40,465.00	59,445.00
Total	17,58,455.26	15,43,326.69

Note No. 12 Other current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Advance to Suppliers	10,16,031.00	84,971.00
GST Input		1,21,028.63
Advance Tax	7,50,000.00	
Total	17,66,031.00	2,05,999.63

Note No. 13 Revenue from operations

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of products	2,00,20,949.90	39,09,019.97
Net revenue from operations	2,00,20,949.90	39,09,019.97

Note No. 14 Other income

₹ in rupees

Particulars	31st March 2021	31st March 2020
Other non-operating income		
Total		



Manika

Pengus

Note No. 15 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2021	31st March 2020
Purchase	1,28,42,987.50	50,59,108.44
Total	1,28,42,987.50	50,59,108.44

Note No. 16 Changes in inventories

₹ in rupees

Particulars	31st March 2021	31st March 2020
Inventory at the end of the year		
Finished Goods	22,66,282.00	24,93,379.00
	22,66,282.00	24,93,379.00
Inventory at the beginning of the year		
Finished Goods	24,93,379.00	
	24,93,379.00	
(Increase)/decrease in inventories		
Finished Goods	2,27,097.00	(24,93,379.00)
	2,27,097.00	(24,93,379.00)

Note No. 17 Employee benefit expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Salaries and Wages	22,45,649.00	4,61,068.00
Total	22,45,649.00	4,61,068.00

Note No. 18 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Depreciation on tangible assets	66,682.97	15,857.01
Total	66,682.97	15,857.01

Note No. 19 Other expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Audit fees	30,000.00	30,000.00
Freight Charges	56,000.00	2,200.00
Bank charges	1,09,381.71	36,513.14
Electricity expenses	4,016.00	890.00
Rates and taxes	24,478.00	150.00
Professional expenses		34,000.00
Registration Charges		14,890.00
Rent	2,04,000.00	1,36,000.00
Software Expenses	10,414.00	25,144.07
Travelling Expenses		2,310.00
Cleaning Expenses	1,500.00	1,500.00
Postage	37,792.00	
Misc	321.00	
Advertising expenses	5,34,422.00	
Total	10,12,324.71	2,83,597.21

Note No. 20 Current tax

₹ in rupees

Particulars	31st March 2021	31st March 2020
Current tax pertaining to current year	9,90,000.00	1,50,000.00
Total	9,90,000.00	1,50,000.00



Manika

Prayansh

Note No. 21 Earning Per Share

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2021	31st March 2020	31st March 2021	31st March 2020
Basic				
Profit after tax (A)	26,47,184.72	4,33,678.31	26,47,184.72	4,33,678.31
Weighted average number of shares outstanding (B)	50,000	50,000	50,000	50,000
Basic EPS (A / B)	52.94	8.67	52.94	8.67
Face value per share		10.00		10.00



Manika

Pragati

GAUDIUM INTERNATIONAL PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.: 22

A. Significant Accounting Policies

1. Basis of accounting: -

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

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

2. Revenue Recognition :-

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

3. Fixed Assets :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation.

4. Depreciation :-

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

5. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

6. Taxes on Income:-

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



✓ Manika

Pangul

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

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

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

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

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

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



Manika

Prasad

(B)Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

3. Payments to Auditors:

Auditors Remuneration	2020-21	2019-20
Audit Fees	30,000.00	30,000.00
Total	30,000.00	30,000.00

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

5. Major components of Deferred tax

Particulars	As at 31.03.2021 (Rs.)	As at 31.03.2020 (Rs.)
<i>A) Deferred Tax Liability</i>	0.00	0.00
<i>B) Deferred Tax Assets</i>	11,886.00	910.00
Net Deferred Tax liabilities/(assets) (A-B)	(11,886.00)	(910.00)

6. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Manika Khanna
2. Peeyush Khanna
3. Manoj Kumar Sondhi

(II) Relative of Key Management Personnel

1. Gaudium IVF and Women Health Private Limited
2. Gaudium IVF & Gynae Solutions
3. Gaudium BAWA IVF Centre



Manika

Peeyush

(B)Related Parties Transactions.

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Sales				
Gaudium IVF & gynae Solutions	0.015	68.71	0	17.91
Gaudium IVF and Women Health Private Limited		2306		
Gaudium BAWA IVF Centre		2.96		
Loan Taken				
Gaudium IVF & gynae Solutions			0	39.96

7. The management has considered all the possible effects, if any, that may result from the pandemic relating to COVID-19 on the results of operations, liquidity, capital resources and carrying amounts of trade receivables. In developing the assumptions and estimates relating to the uncertainties as on the balance sheet date in relation to the recoverable amounts of the assets, the management has considered the global economic conditions prevailing as at the date of approval of these financial results and has used the internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic. The management will continue to monitor and assess the ongoing developments and respond accordingly.

Signature to notes 1 to 7

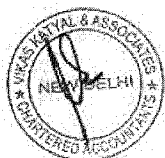
In terms of Our Separate Audit Report of Even Date Attached.

For Vikas Katyal & Associates

For GAUDIUM INTERNATIONAL PRIVATE LIMITED

Chartered Accountants



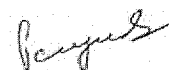


(Vikas Katyal)
Partner
Membership No. 098723
Registration No. 017355N
Place:- New Delhi
Date: - 05/11/2021
UDIN: 22098723AAAAAB3224



MANIKA KHANNA
Director

DIN : 07090907



PEEYUSH KHANNA
Director

DIN : 07091422