



INDEPENDENT AUDITOR'S REPORT

To
The Members of
R3 STAR ENGICON PRIVATE LIMITED
(FORMERLY) MAA BHARTI HEALTHCARE AND NUTRITION PVT LTD
(CIN:- U45100BR2010PTC015502)
H. No. 479, Surbhi Vihar Colony Dhelwan Patna Patna BR 800020

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **R3 STAR ENGICON PRIVATE LIMITED (FORMERLY) MAA BHARTI HEALTHCARE AND NUTRITION PVT LTD** ("the Company") which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, 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 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/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 the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 133 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, and financial performance of the



Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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 implementation and maintenance of 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 unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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.

Report on Other Legal and Regulatory Requirements

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, is not applicable to the company, at this stage.

As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable, that:


- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.



- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of 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.
- 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:
1. The Company does not have any pending litigations which would impact its financial position.
 2. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
 3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Krishna Kumar & Associates
Chartered Accountants
FRN: 005586C




(K. K. Choudhary)
Partner
M. No.: 053368

Place: Patna
Date: 03.08.2021

UDIN-21053368AAAA MW3544

R3 STAR ENGICON PRIVATE LIMITED
(FORMERLY) MAA BHARTI HEALTHCARE AND NUTRITION PVT. LTD.

CIN:-U45100BR2010PTC015502

H. No. 479, Surbhi Vihar Colony Dhelwan Patna Patna BR 800020

BALANCE SHEET

FOR THE YEAR AS AT 31ST MARCH 2021

PARTICULARS	Note No.	As at 31 st March 2021		As at 31 st March 2020	
		(₹)	(₹)	(₹)	(₹)
I. EQUITY AND LIABILITIES					
1. Shareholder's funds					
(a) Share Capital	3	1,00,000.00		1,00,000.00	
(b) Reserves and Surplus	4	(77,303.58)		(94,672.18)	
(c) Money received against share warrants					
2. Share application money pending allotment			22,696.42		5,327.82
3. Non-current liabilities					
(a) Long-term borrowings					
(b) Deferred Tax liabilities (Net)	5	-		583.00	
(c) Other Long term liabilities					
(d) Long-term Provisions					583.00
4. Current Liabilities					
(a) Short term borrowings	6	-		92,000.00	
(b) Trade payables					
(c) Other current liabilities	7	16,675.00		30,600.00	
(d) Short term provisions					
TOTAL			16,675.00		1,22,600.00
			39,371.42		1,28,510.82
II. ASSETS					
1. Non-current assets					
(a) Fixed assets					
(i) Tangible assets					
(ii) Intangible assets	8	-		12,069.00	
(iii) Capital work-in-progress					
(iv) Intangible assets under development					
(b) Non-current investments					
(c) Deferred tax assets (net)					
(d) Long-term loans and advances					
(e) Other non-current assets					
2. Current assets					
(a) Current investments					
(b) Inventories					
(c) Trade receivables	9			82,861.01	
(d) Cash and Cash equivalents	10	39,371.42		33,580.81	
(e) Short-term loans and advances					
(f) Other current assets					
TOTAL			39,371.42		1,16,441.82
			39,371.42		1,28,510.82
Significant accounting policies and notes to Financial statements	1 to 24				

For and on behalf of the Board

As per our report of even date

Krishna Kumar & Associates

Chartered Accountants

FRN-05586C

(RAKESH KUMAR)

Director

DIN-09249484

Ravinarayan Sah
RAVINARAYAN SAH

Director

DIN- 08726159

(K.K. CHOUHARY)

Partner

M. NO.- 053368

Place : Patna

Date :- 03.08.2021



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(FORMERLY) MAA BHARTI HEALTHCARE AND NUTRITION PVT. LTD.

H. No. 479, Surbhi Vihar Colony Dhehwan Patna Patna BR 800020

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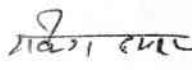
PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2021


	PARTICULARS	Note No.	2020-21		2019-20	
			(₹)	(₹)	(₹)	(₹)
I	Revenue from operations	11	35,91,340.00			
II	Other Income					
III	Total Revenue (I + II)			35,91,340.00		
IV	Expenses					
	Cost of Materials Consumed					
	Purchases of Stock in Trade	12	32,98,430.00			
	Changes in inventories of finished goods, work in progress and Stock-in-trade					
	Employer benefits expense	13	2,28,600.00			
	Finance Costs					
	Depreciation and amortization expense	14			1,341.00	
	Other expense	15	51,580.40		24,445.30	
	Total Expense			35,78,610.40		25,786.30
V	Profit before exceptional and extraordinary items and tax (III-IV)			12,729.60		(25,786.30)
VI	Exceptional Items					
	Profit on sale of Software & Trade Mark Usage	16		8,931.00		
VII	Profit before extraordinary items and tax (V-VI)			21,660.60		(25,786.30)
VIII	Extraordinary items					
IX	Profit before tax (VII-VIII)			21,660.60		(25,786.30)
X	Tax expense:					
	(1) Current tax		4,875.00			
	(2) Deferred tax				353.00	
				4,875.00		353.00
XI	Profit/(Loss) for the period from continuing operations (IX - X)			16,785.60		(26,139.30)
XII	Profit/(Loss) for the period from discontinuing operations					
XIII	Tax expense of discontinuing operations					
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)					
XV	Profit/(Loss) for the period (XI + XIV)			16,785.60		(26,139.30)
XVI	Earnings per equity share:					
	(1) Basic & Diluted	17		16.79		(26.14)
	See accompanying notes to the financial statements					

For & On behalf of the Board

As per our report of even date



(RAKESH KUMAR)
 Director
 DIN-09249484




RAVINARAYAN SAH
 Director
 DIN- 08726159

Krishna Kumar & Associates
 Chartered Accountants
 FRN-005586C




(K.K. CHOUDHARY)
 Partner
 M. NO.- 053368

Place : Patna
 Date :- 03.08.2021

R3 STAR ENGICON PRIVATE LIMITED
(FORMERLY) MAA BHARTI HEALTHCARE AND NUTRITION PVT. LTD.

H. No. 475, Surbhi Vihar Colony Dhehwan Patna Patna BR 800020

CIN: U45100BR2010PTC015502

NOTES ON FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2021

1. GENERAL

(a) The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) in India and requires management to make estimates and assumptions that effect the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in future.

(b) The account of the company is prepared under the historical cost convention using the accrual method of accounting.

(c) The accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principle.

2. Accounting Policies which are not applicable at this stage are not being stipulated.

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
3 : SHARE CAPITAL		
Authorised Share Capital:		
5000 Equity Shares of Rs. 100/- each	5,00,000.00	5,00,000.00
ISSUED, SUBSCRIBED & PAID UP		
1000 Equity Shares of Rs. 100 each fully paid in cash	1,00,000.00	1,00,000.00
TOTAL	1,00,000.00	1,00,000.00

(c) The details of Shareholders holding more than 5% Share

Name of the Shareholders	AS AT 31.03.2021		AS AT 31.03.2020	
	No. of Shares	% Hold	No. of Shares	% Hold
1. Gyanendra Nath	600	60%	600	60%
2. Rupa Kumari	400	40%	400	40%
TOTAL	1000	100%	1000	100%

4:- RESERVE & SURPLUS	AS AT 31.03.2021	AS AT 31.03.2020
As Per Last Account		
Add / Less:- Profit / (Loss) during the year	(94,672.18)	(1,86,935.28)
Add/GST liability written off	16,785.60	(20,149.30)
Add: Deferred Tax liability written back	583.00	1,28,402.40
TOTAL	(77,303.58)	(94,672.18)

NOTE: GST liability brought forward from earlier year appeared due to not setting off of the GST -ITC on purchase of trading goods.

5. DEFERRED TAX LIABILITIES	AS AT 31.03.2021	AS AT 31.03.2020
As per last year		
Less:-Deferred Tax Liability Written Back	583.00	230.00
TOTAL	(583.00)	353.00

1. Tax expenses for the year comprising current tax & deferred tax are considered in determining the net profit for the year. A provision is made for current tax based on tax liability computed in accordance with relevant tax rates & tax laws. Deferred tax assets and liabilities arising on account of timing differences, which are capable of reversal in subsequent periods, are recognised using tax rates and tax laws, which have been enacted or substantively enacted. Deferred tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

2. Deferred Tax liability brought forward from earlier years have been written back by transfer to the Reserve & Surplus as the Board of Director of the Company has decided to strike off the company

6. SHORT TERM BORROWINGS	AS AT 31.03.2021	AS AT 31.03.2020
Loan From Directors		92,000.00
TOTAL		92,000.00

7 : OTHER CURRENT LAIBILITIES	AS AT 31.03.2021	AS AT 31.03.2020
Audit Fee Payable	11,800.00	40,600.00
Income Tax Payable	4,875.00	
TOTAL	16,675.00	40,600.00



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CASH FLOW STATEMENT
FOR THE FINANCIAL YAER (2020-21)

INFLOW		OUTFLOW	
To, Opening Balance		By, Directors loan repaid	92,000.00
" Cash In Hand	16,066.11	By, Audit fee payable	30,600.00
" Cash at Bank	17,514.70	By, Closing Bal	
" Profit from Business	21,660.60	By, closing cash Bal	21,975.12
" Cash Received from Sundry Debtors	82,861.01	By, closing Bank Bal	17,396.30
" Cost of sale of Software & TM	12,069.00		
" Increase in Current Liabilities.	11,800.00		
	1,61,971.42		1,61,971.42

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8: NON-CURRENT ASSETS**FIXED ASSETS : Intangible Assets**

Description	Gross Block			Amortization			Net Block	
	Cost as at 31.03.2020	Sale/ Transfer during the year	Total as at 31.03.2021	Up to 31.03.2020	Write off/Adjustment on sale / Transfer during the year	Total upto 31.03.2021	W.D.V. as at 31.03.2021	W.D.V. as at 31.03.2020
Trade Mark	10,000.00	10,000.00	-	5,950.00	4,050.00	10,000.00	-	4,050.00
Software	11,000.00	11,000.00	-	2,981.00	8,019.00	11,000.00	-	8,019.00
Total Rs.	21,000.00	21,000.00	-	8,931.00	12,069.00	21,000.00	-	12,069.00

9: Trade receivable

	AS AT 31.03.2021		AS AT 31.03.2020
Sundry debtors	-		82,861.01
TOTAL	-		82,861.01

10 : CASH AND CASH EQUIVALENTS

	AS AT 31.03.2021		AS AT 31.03.2020
Cash in hand	21,975.12		16,066.11
Cash at Bank :-			
BOB (A/C-000079)	17,396.30		17,514.70
TOTAL	39,371.42		33,580.81

11 :REVENUE FROM OPERATION

	AS AT 31.03.2021		AS AT 31.03.2020
Sale of Medicine	35,91,340.00		NIL
TOTAL	35,91,340.00		-

12: PURCHASE OF STOCK IN TRADE.

	AS AT 31.03.2021		AS AT 31.03.2020
Purchase of Medicine	32,98,430.00		NIL
	32,98,430.00		-

13: EMPLOYEES BENEFIT EXPENSES.

	AS AT 31.03.2021		AS AT 31.03.2020
Salary to Staff	2,28,600.00		-
	2,28,600.00		-

14 : DEPRECIATION & AMORTISATION EXPENSES

	AS AT 31.03.2021		AS AT 31.03.2020
Amortisation on Intangible Assets	-		1,341.00
TOTAL	-		1,341.00

15: OTHER EXPENSES

	AS AT 31.03.2021		AS AT 31.03.2020
Accounting Charges	24,000.00		-
Audit Fee	11,800.00		11,800.00
Bank Charges	118.40		159.30
Misc Exp.	4,228.00		6,486.00
Stationery & Printing	2,786.00		-
Traveling & Conveyance	2,648.00		-
ROC Filing Fees	6,000.00		6,000.00
TOTAL	51,580.40		24,445.30

16: OTHER INCOME

	AS AT 31.03.2021		AS AT 31.03.2020
Gain on Sale of Software & Trade Mark to the Managing Director	8,931.00		NIL
TOTAL	8,931.00		-



	AS AT 31.03.2021	AS AT 31.03.2020
17 : EARNINGS PER EQUITY SHARE (EPS)		
A. Net Profit after Tax As per Statement of Profit & Loss A/c	16,786.00	(26,139.30)
B. Weighted Average No. of Equity Shares used as denominator for calculating EPS	1,000.00	1,000.00
C. Basic & Diluted Earnings Per Share (A/B)	16.79	(26.14)
D. Face Value Per Equity Share	100.00	100.00

18 : PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of economic resources and a reliable estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

Contingent Assets are neither recognized nor disclosed in the financial statements.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company.

19. The amount of dividend proposed to be distributed for the period : NIL.

20. Expenditure in foreign currency and amount remitted during the year in foreign currencies : NIL.

21. Earning in foreign Exchange : NIL.

22. There is no any unpaid amount payable to a micro, small and medium Enterprises and hence requirement to specify unpaid amount with interest in the annual statement of account as per section 22 of the Micro, Small and Medium Enterprises Act, 2006.

23. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

24. The Board of director comprising of two shareholders having 100% voting rights & shareholdings decided to strike off the company and hence its all the assets & liabilities have been disposed off.

For and on behalf of the Board

As per our report of even date

(RAKESH KUMAR)
Director
DIN-09249484



Ravinarayan Sah
(RAVINARAYAN SAH)
Director
DIN-08726159



FRN-005586C

(K.K. CHOUDHARY)
Partner

M. NO.- 053368

Place : Patna
Date :- 03.08.2021