

Plan1 Health India Private Limited

Regd. Office: 232B, 3rd Floor, Okhla Industrial Estate Phase III, New Delhi - 110 020,

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CIN: U33309DL2020PTC362337

Balance Sheet as at March 31, 2022

In ₹

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
ASSETS			
1 Non-current assets		-	-
(a) Property, plant and equipment		-	-
(b) Capital work-in-progress		-	-
(c) Right of Use Asset		-	-
(d) Investment Properties		-	-
(e) Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Financial Assets		-	-
(i) Investment in subsidiaries/associates		-	-
(ii) Other Investments		-	-
(iii) Other financial assets		-	-
(h) Other non-current assets		-	-
Total non-current assets		-	-
2 Current assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	2	25,234	58,083
(iv) Bank balances other than (iii) above		-	-
(v) Loans		-	-
(vi) Other financial assets		-	-
(c) Other current assets		-	-
Total current assets		25,234	58,083
TOTAL ASSETS		25,234	58,083

EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	3	1,00,000	1,00,000
(b) Other equity	4	(1,04,266)	(77,117)
Equity attributable to shareholders of the company		(4,266)	22,883
Total equity		(4,266)	22,883
LIABILITIES			
1 Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Government Grants		-	-
(d) Deferred tax liabilities (Net)		-	-
Total non-current liabilities		-	-
2 Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade payables			
a) total outstanding dues of micro enterprises and small enterprises		-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	5	29,500	35,200
(iv) Other financial liabilities			
(b) Other current liabilities		-	-
(c) Provisions		-	-
(d) Current tax liabilities (net)		-	-
Total current liabilities		29,500	35,200
TOTAL LIABILITIES		25,234	58,083
Significant accounting policies	a-aa	(0)	(0)
The accompanying notes are integral part of the financial statements	1-12		

As per our report of even date annexed
For M C Bhandari & Co. (Reg No.303002E)
Chartered Accountants

For and on behalf of the Board of Directors

Ravindra Bhandari
Partner
Membership No. 097466

Himanshu Baid
Director
DIN : 00014008

Rishi Baid
Director
DIN : 00048585

Place : New Delhi
Date : 24th May 2022

Plan1 Health India Private Limited
CIN: U33309DL2020PTC362337
Statement of Profit and Loss for the year ended March 31, 2022

In ₹

Particulars	Note No.	Year ended March 31, 2022	Year ended March 31, 2021
INCOME			
Revenue from operations		-	-
Other income		3,000	-
Total Revenue		3,000	-
EXPENSES			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefits expense		-	-
Research and development expenses		-	-
Finance cost		-	-
Depreciation and amortization expense		-	-
Other expense	6	30,149	44,617
Total Expenses		30,149	44,617
Profit/(Loss) before tax		(27,149)	(44,617)
Tax expenses:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Tax adjustment for earlier years (net)		-	-
Total tax expenses		-	-
Profit/(Loss) after tax		(27,149)	(44,617)
Other comprehensive income			
Items that will not be reclassified to profit and loss			
Actuarial gains/(losses) of defined benefit plan			
Tax impacts on above			
Other comprehensive income for the year (net of tax)		-	-
Total comprehensive income (Comprising profit/(loss) after tax and other comprehensive income/(loss) for the year)		(27,149)	(44,617)
Earnings per equity share: (Face value ₹ 10 each) in rupees			
Basic		(2.71)	(4.46)
Diluted		(2.71)	(4.46)
Significant accounting policies	a-aa		
The accompanying notes are integral part of the financial statements	1-12		

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Plan1 Health India Private Limited
CIN: U33309DL2020PTC362337
Statement of Cash Flow for the Year Ended 31 March 2022

In ₹

Particulars	March 31, 2022	March 31, 2021
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax and exceptional items	(27,149)	(44,617)
Adjusted for:		
Operating profit before working capital changes	(27,149)	(44,617)
Movement in working capital		
Increase/ (decrease) in trade payables	(5,700)	2,700
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other liabilities	-	-
Increase/ (decrease) in provisions	-	-
Cash generated from operations	(32,849)	(41,917)
Direct taxes paid (net of refunds)	-	-
Net cash from operating activities	(32,849)	(41,917)

B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets (including capital advances)	-	-
Purchase of Investments (net)	-	-
Proceeds from / (Investment in) Fixed Deposits (net)	-	-
Proceeds from sale of fixed assets	-	-
Dividend Income	-	-
Interest income	-	-
Net cash used for investing activities	-	-
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Share Allotments	-	-
Net cash from (used for) financing activities	-	-
Net increase in cash and cash equivalents (A+B+C)	(32,849)	(41,917)
Cash and cash equivalents at the beginning of the year	58,083	1,00,000
Cash and cash equivalents at the end of the year	25,234	58,083
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Cheques, drafts on hand	25,234	58,083
Cash and cash equivalents at the end of the year	25,234	58,083

Notes

This is the Cash Flow Statement referred to in our report of even date.

The above cash Flow statement should be read in conjunction with the accompanying notes

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Chartered Accountants

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Director
DIN : 00048585

Place : New Delhi
Date : 24th May 2022

Statement of Changes in Equity for the year ended 31st March 2022

A. Equity share capital

(In ₹)

Particulars	As at 31-Mar-22	As at 31-Mar-21
At the beginning of the year	1,00,000.00	1,00,000.00
Changes in equity share capital during the period	-	-
At the end of the year	1,00,000	1,00,000

B. Other equity

Particulars	Reserves and surplus			Total
	Securities Premium	General Reserve	Retained Earnings	
Balance as at 31 March 2020	-	-	(32,500.00)	(32,500.00)
Profit/(Loss) for the period			(44,617)	(44,617)
Balance as at 31 March 2021	-	-	(77,117)	(77,117)

Balance as at 1 April 2020			-77,117	-77,117
Profit/(Loss) for the period			-27,149	-27,149
Balance as at 31 March 2021			-1,04,266	-1,04,266

Notes on Financial Statement

In ₹

2	CASH AND CASH EQUIVALENTS	As at March 31, 2022	As at March 31, 2021
	Balances with Banks		
	In current accounts	25,234	58,083
	In deposit accounts, with less than 3 months maturity	-	-
	Cash on hand (including foreign currency notes)	-	-
	Cheque in hand	-	-
	Total	25,234	58,083

3	EQUITY SHARE CAPITAL	As at March 31, 2022	As at March 31, 2021
	Authorised share Capital	1,00,000	1,00,000
	10000 Equity Shares of ₹ 10 each		
	Issued, subscribed & paid up shares	1,00,000	1,00,000
	10000 Equity Shares of ₹ 10 each fully paid up		
	Total	1,00,000	1,00,000

3.1 Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31 March 2022		As at 31 March 2021	
	No. of Shares	In ₹	No. of Shares	In ₹
At the beginning of the year	-	-	-	-
Add: Issued during the year	10,000	1,00,000.00	10,000	1,00,000.00
Outstanding at the end of year	10,000	1,00,000.00	10,000	1,00,000.00

3.2 Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ₹ 10 (₹ 10). Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The Company has not issued any shares for consideration other than cash.

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

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Share of ₹ 10 each				
M/s Poly medicure Limited	9,990	99.90%	9,990	99.90%

3.4 Details of share held by holding company

Particulars	As at March 31, 2022		As at March 31, 2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Share of ₹ 10 each				
M/s Poly medicure Limited	9,990	99.90%	9,990	99.90%

In ₹

4	OTHER EQUITY	As at March 31, 2022	As at March 31, 2021
	Surplus in statement of Profit and Loss		
	Balance at the beginning of the year	(77,117)	(32,500)
	Add: Additions during the year	(27,149)	(44,617)
	Total	(1,04,266)	(77,117)

In ₹

5	TRADE PAYABLES	As at March 31, 2022	As at March 31, 2021
	Total outstanding dues of micro enterprises and small enterprises	29,500	35,200
	Total	29,500	35,200

In ₹

6	OTHER EXPENSES	Year ended March 31, 2022	Quarter ended June 30, 2020
	Rates, Taxes & Fee	-	-
	Auditors' Remuneration	29,500	42,480
	Bank charges	649	2,137
	Total	30,149	44,617
	OTHER INCOME	-	-
	Creditors Written back	3,000	-
	Total	3,000	-

In ₹

	Payment to Auditors	Year ended March 31, 2022	Year ended 31 March 2020
	Audit Fee	29,500	29,500
	Out of pocket expenses	-	12,980
	Total	29,500	42,480

7 **CONTINGENT LIABILITIES AND COMMITMENTS**

In ₹

a	Contingent liabilities not provided for:	Year ended March 31, 2022	Year ended 31 March 2020
		Nil	Nil
b	Obligations and commitments outstanding:	Year ended March 31,	Year ended 31 March 2020
		Nil	Nil

8 **EARNINGS PER SHARE (EPS) OF ₹ 10/- EACH:**

Particulars	Year ended 31st March 2022	Year ended 31st March 2021
Net profit/(Loss) after tax available for equity share holders (₹ In lacs)	(27,149)	(44,617)
Number of shares considered as Basic weighted average shares outstanding during the year	10000	10000
EPS	(2.71)	(4.46)

9 Other disclosures as per Indian accounting standards on Fair value measurement, Financial risk, Segment reporting etc. have not been given as there are no activities in the company and are not applicable.

10 **Events after the reporting date:**
There are no events after reporting date requiring disclosure

Standards issued and amended but not effective

11 The Ministry of Corporate Affairs (MCA) notifies new Indian Accounting Standards or amendments thereto. There is no such notification which would have been made applicable from 1 April, 2021.

12 Previous year figures have been regrouped or reclassified to confirm current year classification.

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