

SINGHAL GUPTA & CO. LLP

Chartered Accountants

Branch Office : 9, Lal Bazar Street, Mercantile Building, Block "A", 3rd Floor, Room No -3/A/2, Kolkata - 700001



Independent Auditor's Report

To the Partners of GETWELL RETAILS LLP

Report On the Financial Statements

We have audited the accompanying standalone financial statements of Getwell Retails LLP ("the LLP"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Partners are responsible for the matters stated in the Act with respect to the preparation of these financial statement that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the LLP 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 or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing specified by ICAI. 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 the 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 financial control relevant to the preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Partners of LLP, 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 our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2023, and its profit/loss for the year ended on that date.



GETWELL RETAILS LLP
— Am K —
DESIGNATED PARTNER

Head Office : S.M. Kuteer Mandir Marg, 92, Civil Lines, Near Meerut College, Meerut – 250001

SINGHAL GUPTA & CO. LLP

Chartered Accountants

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Report on Other Legal and Regularity Requirements

- 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.
- In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account .
- In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards to the extent applicable.



For Singhal Gupta & Co. LLP
Chartered Accountants
FRN-004933C

Praveen Kumar

CA Praveen Kumar
(Designated Partner)

Membership No. - 304933

UDIN :- 23304933BGZCWB3502

Dated :- 27th Day of July, 2023

Place :- Kolkata

GETWELL RETAILS LLP

Arjun A. P.

DESIGNATED PARTNER

Head Office : S.M. Kuteer Mandir Marg, 92, Civil Lines, Near Meerut College, Meerut – 250001

GETWELL RETAILS LLP
PAN NO :- AAQFG9003R
LLPIN : AAI-9784, Dated :- 29/03/2017
78, Bentinck street, 2nd Floor, Block - B, Room No. - 13B, Kolkata - 700 001
Balance sheet for the period ended as on 31.03.2023

	Note No.	As at 31.03.2023 '(00)	As at 31.03.2022 '(00)
I. EQUITY AND LIABILITIES			
Equity			
(a) Partner's Capital Account	1	3200.00	3200.00
(b) Partner's Current Account	2	194691.55	197882.18
Total Equity		197891.55	201082.18
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities		0.00	0.00
(i) Borrowings		41000.00	41000.00
(ii) Other Financial Liabilities		0.00	0.00
Total Non-Current Liabilities		41000.00	41000.00
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
(iii) Other Financial Liabilities			
(b) Other Current Liabilities	3	19840.51	24888.65
Total Current Liabilities		19840.51	24888.65
Total Equities + Liabilities		258732.06	266970.83
II. Assets			
Non-current assets			
(a) Property Plant & Equipment	4	177860.61	195598.70
(b) Intangible assets			
(c) Deferred tax assets			
(d) Non Current Investment			
Total Non-Current Assets (A)		177860.61	195598.70
Current assets			
(a) Inventories			
(b) Financial Assets			
(i) Trade Receivables		0.00	0.00
(ii) Cash and Cash Equivalents	5	71488.85	46914.41
(iii) Other Financial Assets			0.00
(c) Other current assets	6	9382.60	24457.72
Total Current Assets (B)		80871.45	71372.13
Total Assets (A+B)		258732.06	266970.83

The accompanying notes form the integral part of financial statements
As per our report of even date

For Singhal Gupta & Co. LLP
Chartered Accountants
FRN - 004933C

CA Praveen Kumar
(Designated Partner)
Membership No. - 304933
UDIN :- 23304933BGZCWB3502
Place :- Kolkata
Date :- 27th Day of July, 2023



GETWELL RETAILS LLP

Am As
DESIGNATED PARTNER

GETWELL RETAILS LLP

Varshe Agarwal
DESIGNATED PARTNER

GETWELL RETAILS LLP

Am As
DESIGNATED PARTNER

GETWELL RETAILS LLP
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LLPIN : AAI-9784, Dated 29/03/2017
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Profit and Loss for the period ended as on 31.03.2023

	Particulars	Note No.	As at 31.03.2023 '(00)	As at 31.03.2022 '(00)
I	Revenue From Operation	6	55159.92	94039.81
II	Other Income		0.00	0.00
III	Total Income		55159.92	94039.81
IV	Expenses			
	(a) Cost of Operation		0.00	0.00
	(b) Changes in Inventory		0.00	0.00
	(c) Employee Benefit Expenses		0.00	0.00
	(d) Interest Cost		0.00	0.00
	(e) Amortization and Depreciation Expense		17738.09	17738.09
	(f) Other Expense	7	2977.37	2050.80
	Total Expenses		20715.46	19788.89
V	Profit Before tax from Continuing Operation (III-IV)		34444.46	74250.92
VI	Income Tax Expense			
	(a) Current Tax		11931.09	24867.65
	(b) Mat Credit		0.00	0.00
	(c) Deferred Taxes (Earlier Tax)		704.00	-4354.26
	Total Tax Expense		12635.09	20513.39
VII	Profit After Tax for the Year		21809.37	53737.53
VIII	Other Comprehensive Income		0.00	0.00
IX	Total Comprehensive Income (Transferred to Current's Account)		21809.37	53737.53

The accompanying notes form the integral part of financial statements

As per our report of even date

For Singhal Gupta & Co. LLP
Chartered Accountants
FRN - 004933C

Praveen Kumar

CA Praveen Kumar
(Designated Partner)

Membership No. - 304933
UDIN :- 23304933BGZCWB3502
Place :- Kolkata
Date :- 27th day of July, 2023



GETWELL RETAILS LLP

Apurva As
DESIGNATED PARTNER

GETWELL RETAILS LLP

Varsha Asarwal
DESIGNATED PARTNER

GETWELL RETAILS LLP

Apurva As
DESIGNATED PARTNER

GETWELL RETAILS LLP
PAN NO :- AAQFG9003R
LLPIN : AAI-9784, Dated 29/03/2017
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Notes to the Financial Statement for the year ended 31-03-2023

Note No.	Particulars	As at 31.03.2023 '000	As at 31.03.2022 '000
1	Partner's Capital		
	Ajay Kumar Agarwal	1600.00	1600.00
	Varsha Agarwal	1600.00	1600.00
		3200.00	3200.00
2	Partner's Current Account		
	Profit and Reserve(BF)	197882.18	186144.64
	Profit during the year	21809.37	53737.53
	- Profit Distributed during the year	-25000.00	-41999.99
	Profit Transferred Current year	-3190.63	11737.54
		194691.55	197882.18
3	Other Current Liabilities		
	Current Liabilities - For Expense	21.00	21.00
	Purulia Bottling P Ltd	7888.42	0.00
	Provision for Income Tax	11931.09	24867.65
		19840.51	24888.65
4	Property Plant & Equipment		
	Land	95814.59	95814.59
	Building & Shed	82046.02	99784.11
		177860.61	195598.70
5	Cash and Cash Equivalents		
	Balance with Banks	67819.44	43224.00
	Cash in Hand	3669.41	3690.41
		71488.85	46914.41
6	Other Current Assets		
	Advance Tax	5516.00	21055.94
	Advance GST	1181.60	543.93
	IT Refund	0.00	172.85
		2685.00	2685.00
		9382.60	24457.72
6	Revenue From Operation		
	Rent	55159.92	94039.81
		55159.92	94039.81
7	Other Expense		
	Bank Charges	3.79	6.70
	Maintainance Charges	892.46	1908.28
	Security expenses	685.00	0.00
	Repair	0.00	7.48
	GST penalty	1375.12	0.00
	Audit Fee	21.00	21.00
	Profession Tax	0.00	100.00
	Secretrial Filling Fee	0.00	7.34
		2977.37	2050.80



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DESIGNATED PARTNER

GETWELL RETAILS LLP

Apn As
DESIGNATED PARTNER

GETWELL RETAILS LLP

Varsha Agarwal
DESIGNATED PARTNER

GETWELL RETAILS LLP

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

(Attached to and Forming Part of Balance Sheet as at 31st March, 2023, and Statement of Profit & Loss for the year ended on that date)

Note No. 8

Significant Accounting Policies

A Basis of Preparation of Financial Statements:

The financial statements have been prepared on accrual and going concern basis under the historical cost convention and comply in all material respects with the mandatory Accounting Standards issued by the ICAI.

Accounting policies not specifically referred to otherwise are consistent and in consensus with generally accepted accounting principles and are those used in the previous year.

B Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

C Fixed Assets & depreciation: Depreciation is charged at the rates prescribed in companies act 2013

D Revenue Recognition: Revenue & Expenses are recognized on accrual basis.

E Investments: Investment has been stated at cost unless otherwise there is diminution other than temporary.

F Taxation: Provision for Income tax is made on the basis of the estimated taxable income in accordance with the Income-tax Act, 1961.

G Distribution of Profits :- As Mutually decided and agreed upon between the designated partners , the The Reserve & surplus as well as the current year profit would remain with the LLP and shall not be divided amongst the partners till the end of three years from the date of formation of LLP.

H In the opinion of the Management, the value of realization of current assets, advances and deposits in the ordinary course of Business would not be less than the amount at which they are stated in the Balance Sheet.

For Singhal Gupta & Co. LLP
Chartered Accountants
Firm Reg. No. 004933C

Praveen Kumar

CA Praveen Kumar
(Designated Partner)
Membership No. 304933



UDIN :- 23304933BGZCWB3502
Place :- Kolkata
Date :- 27th Day of July, 2023

GETWELL RETAILS LLP

Apam As
DESIGNATED PARTNER

GETWELL RETAILS LLP

Varsha Agarwal
DESIGNATED PARTNER

GETWELL RETAILS LLP

Apam As
DESIGNATED PARTNER

GETWELL RETAILS LLP
 PAN NO :- AAQFG9003R
 LLPIN : AAI-9784, Dated 29/03/2017
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Schedule 1:- Statement of Capital Account for the Year ended 31st March, 2023

Status : Limited Liability Partnership

(Amt. in '00 Hundred)

Name	Balance on 01/04/2022 ('00)	Addition/ Repay	Share of Profit for 2022 ('00)	Profit Tfd to Payable Acct	Balance on 31/03/2023 ('00)
		Amount ('00)			
Ajay Kumar Agarwal	1600.00		10904.69	10,904.69	12395.64
Varsha Agarwal	1600.00	-	10904.69	10,904.69	12395.64
Grand Total	3200.00	-	21,809.38	21,809.38	24791.28



GETWELL RETAILS LLP

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 DESIGNATED PARTNER

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Depreciation As at 31/03/2023

Amount ('00)									
Details of depreciation as per companies act 2013									
Particulars	Gross Block			Depreciation			Net Block as on 31.03.2023	Net Block as on 31.03.2022	
	As on 01.04.2022	Additions during the year	Date of Addition	As on 31.03.2023	As on 01.04.2022	For the year			Total
Land	95814.59	-	-	95814.59	0.00	0.00	0.00	95814.59	95814.59
Shed & Building	177380.92	-	-	177380.92	77596.81	17738.09	95334.90	82046.02	99784.11
	273195.51			273195.51	77596.81	17738.09	95334.90	177860.61	195598.70



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