



A W K & Associates
Chartered Accountants

Address:

Abdul Jabbar Box Wale, Jubeda Masjid,
Khania, Nai sarak, Jodhpur-342001

Contact:

CA Intezar Ahmed, Mob. 9251579256
CA Abdul Waheed, Mob. 9950230434
CA Imran Khokhar, Mob. 9829126786

Email : Intezarhashmi@rediffmail.com

Independent Auditor's Report

To the Members of
MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **MIRACULOUS WELLNESS PRIVATE LIMITED**, which comprise the balance sheet as at 31st March 2022, 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 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 31st March, 2022 and its 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 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 a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and our auditor's report thereon.





A W K & Associates
Chartered Accountants

Address:

Abdul Jabbar Box Wale, Jubeda Masjid,
Khania, Nai sarak, Jodhpur-342001

Contact:

CA Intezar Ahmed, Mob. 9251579256
CA Abdul Waheed, Mob. 9950230434
CA Imran Khokhar, Mob. 9829126786

Email : Intezarhashmi@rediffmail.com

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 materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the 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 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 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.

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 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.





A W K & Associates
Chartered Accountants

Address:

Abdul Jabbar Box Wale, Jubeda Masjid,
Khania, Nai sarak, Jodhpur-342001

Contact:

CA Intezar Ahmed, Mob. 9251579256
CA Abdul Waheed, Mob. 9950230434
CA Imran Khokhar, Mob. 9829126786

Email : Intezarhashmi@rediffmail.com

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

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used 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 events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a 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 the 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 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.





A W K & Associates
Chartered Accountants

Address:

Abdul Jabbar Box Wale, Jubeda Masjid,
Khania, Nai sarak, Jodhpur-342001

Contact:

CA Intezar Ahmed, Mob. 9251579256

CA Abdul Waheed, Mob. 9950230434

CA Imran Khokhar, Mob. 9829126786

Email : Intezarhashmi@rediffmail.com

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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 Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order 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 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 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) 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. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.





A W K & Associates
Chartered Accountants

Address:

Abdul Jabbar Box Wale, Jubeda Masjid,
Khania, Nai sarak, Jodhpur-342001.

Contact:

CA Intezar Ahmed, Mob. 9251579256
CA Abdul Waheed, Mob. 9950230434
CA Imran Khokhar, Mob. 9829126786

Email : Intezarhashmi@rediffmail.com

- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

PLACE : JODHPUR
DATE : 01-09-2022
UDIN : 22410398AVSZKK4936

For A W K & ASSOCIATES
Chartered Accountants
Firm Reg. No. 016085C


INTEZAR AHMED
PARTNER
Membership No. 410398

MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

BALANCE SHEET AS AT 31 MARCH, 2022

(Amount in Rs.)

Particulars	Note No.	31 March, 2022
I. EQUITY AND LIABILITIES		
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	2	500,000
(b) Reserves and Surplus	3	43,912
<u>(2) Current Liabilities</u>		
(a) Short Term Borrowing	4	1,161,968
(b) Trade Payables	5	812,451
(c) Other Current Liabilities	6	235,730
(d) Short Term Provision	7	33,370
TOTAL		2,787,430
II. ASSETS		
<u>(1) Non-Current Assets</u>		
(a) Fixed Assets	8	
Tangible Assets		227,494
Intangible Assets		45,236
(b) Other Non Current Assets	9	24,000
<u>(2) Current Assets</u>		
(a) Cash and cash equivalents	10	1,716,807
(b) Inventories	11	713,892
(c) Short Term Loan and advances	12	60,000
TOTAL		2,787,430
SIGNIFICANT ACCOUNTING POLICIES		
	1	-

The Notes referred to above and the disclosure thereon form an integral part of the accounts

For MIRACULOUS WELLNESS PRIVATE LIMITED



KESHA RAM
(DIRECTOR)

DIN : 09144046

PLACE : JODHPUR

DATE : 01-09-2022



TEJA RAM KUMAWAT
(DIRECTOR)

DIN : 09144047

As per our Report annexed
For AWK & ASSOCIATES

Chartered Accountants

Reg. No. 016085C



INTEZAR AHMED
(PARTNER)

M. NO. 410398

MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2022


(Amount in Rs.)

Particulars	Note No	31 March, 2022
Revenue from Operation	13	6,399,826
Total Income		6,399,826
<u>Expenses:</u>		
Purchase of Stock in Trade		2,614,725
Change in Inventories of stock in trade	14	(713,892)
Employee Benefit Expenses	15	1,673,270
Depreciation and Amortisation Expenses	16	52,145
Administrative & Selling Expenses	17	2,708,296
Total Expenses		6,334,544
Profit Before Extraordinary & Prior period Items		65,282
Prior Period Items		-
Profit before tax		65,282
Tax Expense:		
Current Tax		21,370
Deferred Tax (Reversal)		-
Profit/(Loss) for the year		43,912
Earning per equity share:	18	
(1) Basic		0.88
(2) Diluted		0.88

SIGNIFICANT ACCOUNTING POLICIES

The Notes referred to above and the disclosure thereon form an integral part of the accounts

For MIRACULOUS WELLNESS PRIVATE LIMITED



KESHA RAM
(DIRECTOR)

DIN : 09144046

PLACE : JODHPUR

DATE : 01-09-2022



TEJA RAM KUMAWAT
(DIRECTOR)

DIN : 09144047

As per our Report annexed
For AWK & ASSOCIATES
Chartered Accountants

Reg. No. 016085C



INTEZAR AHMED
(PARTNER)

M. NO. 410398

MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT
FOR FINANCIAL YEAR ENDING ON 31st MARCH, 2022

NOTE -1 SUMMARY OF 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. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. REVENUE RECOGNITION: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. PROPERTY, PLANT & EQUIPMENT

Property, Plant & Equipment including intangible 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 till date. Company has adopted cost model for all class of items of Property Plant and Equipment.



MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

5. 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.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

7. INVENTORIES

Inventories are valued as under:-

1. Inventories: Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.

8. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.



MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

9. 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 reassure realization.

10. 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.

(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. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
4. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.
5. The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro, Small and Medium development Act, 2006. Hence, disclosure relating to amounts unpaid as at the year end together with interest payable thereon has not been given.
6. Previous year figures have been regrouped / rearranged wherever necessary.



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
<u>NOTE- 2 SHARE CAPITAL</u>	
CAPITAL	
Autorised Capital	
50,000 Equity Shares of Rs. 10/- each	<u>5,000,000</u>
Issued, Subscribed & Paid-Up Capital	
50,000 Equity Shares of Rs. 10/- each	<u>500,000</u>
TOTAL	<u><u>500,000</u></u>

b) Reconciliation of the number of Shares outstanding

	No.	Value
Equity shares outstanding at the beginning of the year	50000	500000
Equity shares allotted during the year	-	-
Equity shares outstanding at the end of the year	<u>50000</u>	<u>500000</u>

Promotor's Shareholding -

Name of Prmotor	No. of Share	%
Kesha Ram	49500	99%
Teja Ram Kumawat	500	1%

NOTE- 3 RESERVE & SURPLUS

Surplus (Profit & Loss Account)

Balance at the beginning of the year	-
Add / (Less) : Addition during the year	<u>43,912</u>
Balance at the end of the year	<u>43,912</u>
TOTAL	<u><u>43,912</u></u>



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
<u>NOTE: 4 SHORT TERM BORROWING</u>	
Loan Repayable on Demand	
<u>From related Parties (Unsecured)</u>	
Kesha Ram (Director)	1,161,968
TOTAL	1,161,968

NOTE: 5 TRADE PAYABLE

Abhinav .. (Mw11180)	1,900
Ajay Kumar Swami (Mw11136)	1,149
Amarjeet Ram(Mw11093)	147
Amit Amit (Mw11277)	199
Anand Kumar Agrawal(Mw11044)	950
Anand Kumar(Mw11371)	950
Anil Ollasatbir Singh (Mw11008)	29,017
Anisha ..S/Orajbir (Mw11132)	15,266
Anita ..(Mw11170)	7,600
Archana Kumarigajendra Thakur (Mw11122)	4,756
Arjun Sha(Mw11072)	800
Arun Yadav(Mw11133)	199
Asha Lata(Mw11167)	10,450
Babu Singh Chouhan Ghisu Singh (Mw11004)	3,019
Badri Lal Acharat(Mw11029)	1,900
Bajrang Balmiki(Mw11258)	800
Bhawani Singh Rathore(Mw11018)	954
Bhawna Devi(Mw11144)	1,900
Bhim Sain(Mw11265)	1,349
Bijender Kumar(Mw11306)	950
Bijender ..(Mw11176)	1,900
Blue Dart Express Limited	12,409
Bravura Packers Private Limited	7,036
Chandermani Kumari(Mw11233)	1,149
Chhatra Palmool Chand	3,309



MIRACULOUS WELLNESS PRIVATE LIMITED**[CIN U52520RJ2021PTC074532]****NOTES FORMING PART OF THE ACCOUNTS**

PARTICULARS	31 March, 2022
Daya Nand(Mw11165)	2,850
Dev Enterprises Dtdc	23,931
Dhakar Anil Kumar(Mw11218)	1,407
Dharmendra Kumar Arya(Mw11135)	1,900
Dharmveer Singh(Mw11143)	950
Dinesh Kumar(Mw11313)	1,900
Dinesh Sharma(Mw11221)	1,277
Geeta Kanwar (Mw11387)	950
Harendra Kumar(Mw11240)	950
Harvinder(Mw11172)	7,600
Het Ram(Mw11326)	950
Jitender Kumar Sain(Mw11104)	950
Joginder Kumar (Mw11166)	2,850
Kailash ..(Mw11256)	2,099
Kamal Singh Bhagwan Singh (Mw11027)	950
Kanchan Devibhera Ram (Mw11022)	950
Kanchan Kumari(Mw11068)	950
Kanhaiya Lal Dudi(Mw11149)	1,900
Kapil Yadav(Mw11212)	950
Kesharam Kumawat S/O Tejaram	38,384
Krishan Swamis/Orohitashwa Swami (Mw11148)	3,800
Krishna Kumar Opiya Ram (Mw11092)	484
Kumari Madhu (Mw11065)	291
Lakhan Chouhan (Mw11178)	3,800
Laxmi ..(Mw11202)	1,900
Leela Khan(Mw11257)	950
Mahesh Kumar S/Ochiman Das (Mw11089)	1,899
Mahesh Prajapat(Mw11155)	950
Mamta Devi(Mw11245)	2,850
Manisha Rathiom Prakash Rathi (Mw11019)	1,363
Manju Devis/Osurajbhan Swami (Mw11130)	1,479
Manju Yadav(Mw11154)	951
Maruti Air Courier And Cardo	5,959
Minakshi Kumari (Mw11267)	1,900
Monika Kumari(Mw11236)	950



MIRACULOUS WELLNESS PRIVATE LIMITED**[CIN U52520RJ2021PTC074532]****NOTES FORMING PART OF THE ACCOUNTS**

PARTICULARS	31 March, 2022
Monika Yadav(Mw11175)	3,808
Monika Yadavs/Ohukam Singh (Mw11131)	1,429
Navina Kumari (Mw11367)	1,900
Nutralike Healthn Care	299,889
Pappu Ram Ramtejaram (Mw11017)	5,996
Pardeep Kumar Yadav(Mw11090)	5,204
Pawan Kumar(Mw11181)	2,850
Pooja Pooja(Mw11182)	2,154
Pooja Pooja(Mw11278)	1,600
Poonam ..(Mw11377)	950
Prabhu Dayal Saini(Mw11281)	2,850
Prakash ..(Mw11204)	950
Praveen Kumar(Mw11348)	1,900
Priyanka Sharma Mahaveer Prasad (Mw11046)	4,478
Rajendra Singhraghunath Singh (Mw11048)	9,500
Rajesh Kumar (Mw11009)	950
Rajkumari Rajkumari (Mw11042)	1,150
Rajpal Singh(Mw11276)	6,743
Rakesh Kumari Yadav(Mw11347)	950
Ram Karan Yadav(Mw11438)	950
Ramkumar Bhagatjageshwar Bhagat (Mw11060)	2,198
Ravi Gaur(Mw11164)	950
Ravina Meena(Mw11263)	950
Ravi Ravi(Mw11335)	800
Rekha ..(Mw11222)	800
Rinku Kumari Yadav(Mw11287)	950
Roshani Devi(Mw11266)	950
Sampat Singh(Mw11254)	399
Sandeep Kumarnanig Ram (Mw11041)	1,127
Sangeeta Devi(Mw11226)	1,900
Santosh Yadav(Mw11173)	950
Sarita(Mw11229)	2,928
Sarla Yadav(Mw11183)	1,149
Saroj Kanwar(Mw11034)	950
Saroj Kanwar Panwarjitendra Singh (Mw11067)	950



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
Savita Savita(Mw11286)	800
Shakuntala ...(Mw11261)	1,978
Sharmila ..(Mw11187)	1,149
Shashi ..(Mw11171)	7,600
Snehlata Latavijay Singh (Mw11095)	1,399
S. R. Diliprama Krishna (Mw11100)	127
Sukhabinder Singh(Mw11188)	950
Suresh Singh Padiyar(Mw11005)	6,179
Sushila Sushila Sandeep (Mw11003)	27,407
Tamanna Gehlot(Mw11011)	1,751
Teja Ram Kumawat Pukharam (Mw11002)	93,821
Tulsi Devi Kumawa(Mw11000)	57,808
Updesh Kumar(Mw11194)	1,349
Vikash ..(Mw11177)	950
Yogesh Kumar(Mw11220)	800
TOTAL	812,451

NOTE: 6 OTHER CURRENT LIABILITIES

Salary Payable	45,000
STATUTORY DUES	
GST Payable	160,029
TDS Payable	30,700
TOTAL	235,730

NOTE: 7 SHORT TERM PROVISIONS

AWK & Associates	12,000
Income Tax Payable	21,370
TOTAL	33,370



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
-------------	----------------

NOTE: 9 OTHER NON CURRENT ASSETS

Deposits

Security Deposit against Rent 24,000

TOTAL **24,000**

NOTE: 10 CASH & CASH EQUIVALENTS

Cash in hand 362,793

Balance with Schedule - Banks

E- Wallet with HDFC Bank 15,810

HDFC Bank 1,338,205

1,716,807

NOTE: 11 INVENTORIES

Stock in Trade 713,892

713,892

NOTE: 12 SHORT TERM LOANS & ADVANCES

Unsecured considered good

Advances recoverable in cash or in kind or vale to be received

Ayubal Wellness 60,000

60,000



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

FIXED ASSETS CHARTS AS ON 31 MARCH, 2022

NOTE: 8
(Amount in Rs.)

PARTICULARS	Useful Life (In Year)	Rate of Dep. WDV %	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			31st March, 2021	Addition During Year	Deducti on During Year	31st March, 2022	Provided Upto 31-03-2021	Provided During Year	Deduction	Up to 31st March, 2022	31st March, 2022	31st March, 2021
A Tangible Assets												
Airston Chimney	10	25.89%	-	10,593	-	10,593	-	2,057	-	2,057	8,536	-
C.C TV Camera	3	63.16%	-	29,010	-	29,010	-	12,215	-	12,215	16,795	-
Computer	3	63.16%	-	43,564	-	43,564	-	18,343	-	18,343	25,221	-
Electric Equipment	10	25.89%	-	22,266	-	22,266	-	3,363	-	3,363	18,903	-
Furniture And Fixtures	10	25.89%	-	98,100	-	98,100	-	2,117	-	2,117	95,983	-
Air Conditionar	10	25.89%	-	26,172	-	26,172	-	565	-	565	25,607	-
Office Equipment	5	45.07%	-	7,287	-	7,287	-	274	-	274	7,013	-
Mobile Phone	5	45.07%	-	30,585	-	30,585	-	1,149	-	1,149	29,436	-
Total (A)			-	267,576	-	267,576	-	40,082	-	40,082	227,494	-
B Intangible Assets												
Software and Installation	3	63.16%	-	57,300	-	57,300	-	12,064	-	12,064	45,236	-
Total (B)			-	57,300	-	57,300	-	12,064	-	12,064	45,236	-
TOTAL (A+B)			-	324,876	-	324,876	-	52,145	-	52,145	272,731	-
TOTAL (P.Y.)												



MIRACULOUS WELLNESS PRIVATE LIMITED
[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS FOR THE FY 2021-22

Trade Payables Ageing Schedule

Particular	Current Year				Amount (INR)
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	
MSME	-	-	-	-	-
Others	812,451	-	-	-	812,451
Disputed Dues-MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
TOTAL	812,451	-	-	-	812,451

Particular	Previous Year				Amount (INR)
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed Dues-MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
TOTAL	-	-	-	-	-



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

Additional Regulatory Information Ratio

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.11	0.00	0.00%	NA
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00%	NA
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00%	NA
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholders Equity	0.13	0.00	0.00%	NA
(e) Inventory turnover ratio	Turnover	Average Inventory	8.96	0.00	0.00%	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	0.00	0.00	0.00%	NA
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	3.22	0.00	0.00%	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	25.89	0.00	0.00%	NA
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.00	0.00%	NA
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	13.06	-	0.00%	NA
(k) Return on investment	Net Profit	Cost of Investment	13.06	-	0.00%	NA

	C.Y	P.Y
Average Inventory	713,892.09	0
Average Trade Receivables	-	0
Average Trade Payables	812,450.85	0
Average Working Capital	247,180.95	0
EBIT	65,281.80	0



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
--------------------	-----------------------

NOTE: 13 REVENUE FROM OPERATION

Sale of Goods	6,399,826
	<u>6,399,826</u>

NOTE: 14 CHANGE IN INVENTORIES OF STOCK IN TRADE

Opening Stock	-
Less:- Closing Stock	(713,892)
TOTAL	<u>(713,892)</u>

NOTE : 15 EMPLOYEE BENEFIT EXPENSES

Director Remuneration	1,011,136
Salary to Staff	662,134
	<u>1,673,270</u>

NOTE : 16 DEPRECIATION & AMORTISATION EXPENSES

Depreciation	52,145
	<u>52,145</u>

NOTE : 17 ADMINISTRATIVE & OTHER EXPENSES

Business Promotional Exp	386,903
Cartage And Freight Exp	175,836
Communication Exp	8,488
Legal And Profession Exp	54,967



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTES FORMING PART OF THE ACCOUNTS

PARTICULARS	31 March, 2022
Misc. Expenses	281
Office Administration & General Expense	227,156
Office Expenses	146,073
Packing Exp	42,331
Payment to Auditor	
For Audit Fee	6,000
For Income Tax Work	2,500
For ROC work	3,500
Vehicle Running & Maintenance Exp	127,533
Commission	1,298,415
Office Rent	140,000
Repairs and Maint. Exp	88,313
	2,708,296

NOTE: 18 EARNING PER SHARE

Nominal Value of Equity Shares	10
Profit attributable to Equity Shareholder (Rs.)	43,912
Weighted Avg. Number of Shares Outstanding	50,000
Basic Earnings per Share (Rs.)	0.88
Diluted Earnings per Share (Rs.)	0.88



MIRACULOUS WELLNESS PRIVATE LIMITED**[CIN U52520RJ2021PTC074532]****NOTE :19 RELATED PARTY TRANSACTIONS**

The Company has identified following related parties :

Name	Nature of Relationship	Nature of Transaction	Total Amount (Rs.)
Kesha Ram	Key Management Personal	Remuneration	651,136
Kesha Ram	Key Management Personal	Commision Exp	95,406
Kesha Ram	Key Management Personal	Office Rent	120,000
Kesha Ram	Key Management Personal	Loan Taken	1,161,968
Kesha Ram	Key Management Personal	Sale of Goods	120,068
Teja Ram Kumawat	Key Management Personal	Remuneration	360,000
Teja Ram Kumawat	Key Management Personal	Commision Exp	106,065
Teja Ram Kumawat	Key Management Personal	Sale of Goods	369,582
Tulsi Kumawat	Wife of Director	Salary	108,000
Tulsi Kumawat	Wife of Director	Commision Exp	57,808
Tulsi Kumawat	Wife of Director	Sale of Goods	61,256

NOTE 20. DEFERRED TAX ASSETS:-

Calculation of Deferred Tax Liability are as under :

Particulars	As per Books	As per IT Act	Timing Difference
WDV of Depreciable Assets	272,731	281,480	8,749
Tax impact on Timing Difference i.e. Deferred Tax Assets			2,275
Less : MAT Credit available			-
Net Deferred Tax Assets			2,275

As this is the first year of Business and non availability of virtual certainty of future profit No Deferred Tax Assets has been recognised.



MIRACULOUS WELLNESS PRIVATE LIMITED

[CIN U52520RJ2021PTC074532]

NOTE 21

Sundry Creditors, Sundry Debtors and Loans & advances have been taken at their book value subject to confirmation and reconciliation.

NOTE: 22

The previous financial year's figures have been regrouped, reclassified & rearranged, wherever necessary to confirm to the current year's classifications.

Signature to Notes 1 to 22

For MIRACULOUS WELLNESS PRIVATE LIMITED




KESHA RAM

(DIRECTOR)

DIN : 09144046

PLACE : JODHPUR

DATE : 01-09-2022



TEJA RAM KUMAWAT

(DIRECTOR)

DIN : 09144047

As per our Report annexed

For AWK & ASSOCIATES

Chartered Accountants

Reg. No. 016085C



INTEZAR AHMED

(PARTNER)

M. NO. 410398