



AURETICS LIMITED

— An ISO 9001:2015, 14001:2015 and 45001:2018 Certified Company —

Registered Office: Plot No. 190, Near LIC Colony, Mangal Bazar Marg, Dilshad Garden, Delhi-110095

Contact: 90 90 90 0 247, E-mail: support@auretics.com, Website: www.auretics.com

SHORTER NOTICE IS HEREBY GIVEN THAT 3RD ANNUAL GENERAL MEETING OF THE MEMBERS OF AURETICS LIMITED WILL BE HELD ON SATURDAY, SEPTEMBER 30, 2023, AT PLOT NO 190, S/F, BLOCK – E, MANGAL BAZAR ROAD, NEAR LIC COLONY, DILSHAD GARDEN, SHAHDARA, DELHI-110095 AT 01:30 PM TO TRANSACT THE FOLLOWING BUSINESS.

AS ORDINARY BUSINESS:

1. To consider and adoption of the audited financial statements of the Company for the financial year ended 31st March, 2023 and the reports of the Board of Directors and Auditors thereon and in this regard pass the following resolutions as **Ordinary Resolutions:**

“RESOLVED THAT the audited financial statements of the Company for the financial year ended 31st March, 2023 and the reports of the Board of Directors and the Auditors thereon, as circulated to the members, be and are hereby considered and adopted.”

2. To appoint a Director in place of Mrs. Karishma Gupta (DIN: 09075787), who retires by rotation and being eligible, offers himself for re-appointment and in this regard pass the following resolution as an **Ordinary Resolution:**

“RESOLVED THAT pursuant to the Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Mrs. Karishma Gupta (DIN: 09075787), who retires by rotation and being eligible for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

**By order of the Board
For AURETICS LIMITED**

**Arjun Gupta
Director
DIN: 09075786**



**Date: 28/09/2023
Place: Delhi**

— **Excellence For Everyone** —

CIN No. : U74999DL2021PLC377346



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NOTES: -

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS / HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Pursuant to Section 105 of the Companies Act, 2013, a person can act as a Proxy on behalf of not more than fifty members holding in aggregate, not more than ten percent of the total share capital of the Company. Members holding more than ten percent of the total share capital of the Company may appoint a single person as Proxy, who shall not act as a Proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable.
2. Members holding shares in physical form are requested to intimate any change of address and / or bank mandate to the company.
3. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Rules made thereunder, companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their email address with the Company. Members who have not registered their email address with the Company can now register the same by submitting a duly filled-in request letter for E-communication to the Company.
4. The Shorter Notice of AGM, is being sent in electronic mode to Members whose email address are registered with the Company, unless the Members have registered their request for the hard copy of the same, then physical copy of the Shorter Notice of AGM will be sent in that case.
5. In case of joint holders, attending the meeting, only such joint holder who is higher in the order of names, will be entitled to vote at the Meeting.
6. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which Directors are interested under Section 189 of Companies Act, 2013 will be available for inspection at the Annual General Meeting.
7. Members desiring any information relating to the accounts are requested to write to the Company well in advance so as to enable the management to keep the information ready.

By order of the Board
For AURETICS LIMITED

Arjun Gupta
Director
DIN: 09075786



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Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN : U74999DL2021PLC377346
Name of the company : AURETICS LIMITED
Registered office : Plot 190, S/F, Block E Mangal Bazar Road, Dilshad Garden,
Shahdara, Near Lic Colony Delhi - 110095

Name of the Member (s):

Registered address:

E-mail Id:

Folio No/Client ID:

DP ID:

I/We, being the member(s) holding _____ shares of the above-named company, hereby appoint

1. Name : _____
Address : _____
E-mail Id : _____
Signature : _____, or

failing him

2. Name : _____
Address : _____
E-mail Id : _____
Signature : _____, or

failing him

3. Name : _____
Address : _____
E-mail Id : _____
Signature : _____,

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as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 3rd Annual General Meeting of the Company, to be held on Saturday, September 30, 2023 at 01:30 PM at the Registered Office and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolutions:

1. To Consider and Adoption of the audited financial statements of the Company for the financial year ended 31st March, 2023 and the reports of the Board of Directors and Auditors thereon;
2. To appoint a Director in place of Mrs. Karishma Gupta (DIN: 09075787), who retires by rotation and being eligible, offers himself for re-appointment;

Signed this day of, 2023

Affix
Revenue
Stamp

Signature of shareholder(s): _____

  

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ATTENDANCE SLIP

(Member(s) or his/ her proxy(ies) are requested to produce this slip at the venue of Meeting duly filed and signed)

Regd. Folio No./ Client ID* :

DP ID* :

Name of Member :

Name of Proxy Holder (if any) :

Number of Shares Held :

* Applicable to members holding shares in electronic form.

I hereby record my presence at the 3rd **Annual General Meeting** of the members **Auretics Limited** held on Saturday, September 30, 2023 at 01:30 PM at Registered Office of the Company.

Member's Signature

Proxy's Signature

[Handwritten Signature]



[Handwritten Mark]

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DIRECTORS' REPORT

Dear Members
AURETICS LIMITED

Your Directors have pleasure in presenting the 3rd Annual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2023.

1. Financial Results:

The Company's financial performance, for the year ended March 31, 2023:

(In Rs Hundred)

Particulars	Year ended 31 st March 2023	Year ended 31 st March 2022
Turnover	78,639.48	69,701.30
Profit Before Tax	(40,069.70)	(43,907.03)
Less: Current Tax	-	-
Deferred Tax	-	-
Profit for The Year	(40,069.70)	(43,907.03)

2. Financial Review/ State of affairs of the Company:

The Company is engaged in the business of E-commerce of various types of consumer products and other goods. There has been no change in the business of the Company during the financial year ended March 31, 2023. The highlights of the Company's performance are as under: -

- (a) Revenue from operations increased by Rs. 8,938.18 hundred from Rs. 69,701.30 hundred to Rs. 78,639.48 hundred.
- (b) Net loss for the year decreased from Rs. (43,907.03) to Rs. (40,069.70).
- (c) Earnings per share: (3.61).

Your Directors are optimistic about company's business and hopeful of better performance in next year.

3. Web Link of Annual Return, if any:

Pursuant to Section 134(3) (a) and Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, The Company is having

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website i.e. www.auretics.com and annual return of Company has been published on such website. Link of the same is given below: www.auretics.com.

4. Share Capital:

The Company's Equity Share Capital position as on March 31, 2023 is as follows:

	Authorized Share Capital			Issued, Subscribed & Paid-up Share Capital		
	No. of Shares	Face Value (RS.)	Amount (Rs.)	No. of Shares	Face Value (RS.)	Amount (Rs.)
Equity	20,00,000.00	10	2,00,00,000.0	11,10,000.00	10.00	1,11,00,000.0
Total			2,00,00,000.0	Total		1,11,00,000.0

5. Board of Directors:

a) Directors and Key Managerial Personnel

During the year under review, the provisions of Section 203 of the Companies Act, 2013 with respect to appointment of Key Managerial Personnel (KMP) is not applicable to the Company and there is no change in the composition of Board of Directors.

The Following board members continues to be the Directors of the company:

1. Mr. Arjun Gupta (DIN: 09075786)

2. Mrs. Karishma Gupta (DIN: 09075787)

3. Mrs. Sarita Gupta (DIN: 00787348)

b) Declaration by an Independent Director(s) and re-appointment, if any

As per the provisions of Section 149(4) of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, the Company is not required to appoint any Independent Director on the Board of the Company.

c) Number of Meetings of the Board of Directors

Five Board Meetings were held during the Financial Year ended March 31, 2023 i.e. April 06, 2022, April 21, 2022, September 28, 2022, October 28, 2022 and February 20, 2023.





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The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2022-23
Mr. Arjun Gupta	5/5
Mrs. Karishma Gupta	5/5
Mrs. Sarita Gupta	5/5

6. Directors' Responsibility Statement:

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

- In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

7. Details of Fraud Report by Auditor:

As per Independent Auditors' report, no fraud u/s 143(12) has been reported by the auditor.

8. Statutory Auditors:

JAIN D BANSAL & CO., Chartered Accountants, (Firm's Registration No.: 02679N) were appointed as Statutory Auditors for a period of Five Years in the 1st Annual General Meeting held on September 22, 2021 to hold office till the conclusion of the 6th Annual General Meeting to be held in 2026.

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9. Secretarial Auditor:

The provisions relating to Secretarial Audit under the Companies Act, 2013, are not applicable to the Company.

10. Board's Comment on the Auditors' Report:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

11. Audit & Nomination & Remuneration Committee:

As per the provisions of the Companies Act, 2013, the Company is not required to constitute the Audit & Nomination & Remuneration Committee of the Board of Directors of the Company.

12. Particulars of loans, guarantees or investments under Section 186:

During the year under review, the Company did not grant any loan or made any investment or provided any guarantee under Section 186 of the Companies Act, 2013.

13. Contracts and Arrangements with Related Parties:

All related party transactions that were entered into during the financial year ended March 31, 2023 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

14. Dividend:

No Dividend was declared for the current financial year due to loss incurred by the Company.

15. Transfer to Reserve:

No amount was transferred to the reserves during the financial year ended March 31, 2023.

16. Material Changes and Commitments, if any, affecting the financial position of the Company occurred between at the end of the financial year dated March 31, 2023 and the date of the report:

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No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

17. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo:

A. Conservation of Energy, Technology Absorption:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings & Outgo:

The Company had no foreign exchange earnings and outgo during the year.

18. Risk Management Policy:

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

19. Corporate Social Responsibility (CSR):

The Company does not fall under the limits prescribed under Section 135(1) to constitute Corporate Social Responsibility Committee and thus formulation of Corporate Social Responsibility policy is not applicable to the Company.

20. Details of Subsidiary, Joint Venture or Associate Companies:

The Company does not have any Subsidiary, Joint Venture or Associate Company.

21. Deposits:

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2022-23.





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22. Details of Significant and Material Orders Passed by the Regulators, Courts and Tribunals:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

23. Internal Financial Controls:

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

24. Cost Record:

The provision of Cost audit as per section 148 doesn't applicable on the Company.

25. Loan from Directors:

The Company during the year has taken Rs. 11,24,509 loans from the Directors of the Company. The details of the Loan have been given below:

S. No.	Name of the Director	Amount taken as Loan (Rs.)
1.	Outstanding Loan from Mrs. Sarita Gupta, Directors of the Company as on March 31, 2022	25,000
	Loan Taken from the directors of the Company during the year 2022-23 are following: i. Mrs. Sarita Gupta: 8,50,000 ii. Mr. Arjun Gupta: 2,74,509	11,24,509
Total		11,49,509

26. Disclosure Under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

27. Disclosure on Establishment of Vigil Mechanism:

The Company has neither accepted deposit from public nor borrowed money from any bank and public financial institution. Therefore, establishment of a vigil mechanism for directors and employees to report genuine concerns is not applicable to the Company.

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28. Particulars of Employees:

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

29. Acknowledgement:

The Board of Directors of the Company wish to place on record, their thanks and appreciation to all workers, staff members, executives, business associates and consultants for their contribution to the operations of the Company.

The Directors also place on record their sincere thanks to the shareholders for their continued support, co-operation and confidence in the Management of the Company.

By order of the Board
for AURETICS LIMITED

Arjun Gupta
Director
DIN: 09075786

Karishma Gupta
Director
DIN: 09075787



Date: Delhi
Place: 28/09/2023

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CIN No. : U74999DL2021PLC377346

JAIN D. BANSAL & CO.

CHARTERED ACCOUNTANTS

Phone: 23277128, 23258781, 23278128 (Fax)

Email: jaindbansal@yahoo.co.in

7/7, Ground Floor, Ansari Road, Darya Ganj, New Delhi – 110 002

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF AURETICS LIMITED

(CIN: U74999DL2021PLC377346)

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of AURETICS LIMITED ("the company") which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss, for the year then ended, and 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, 2023, its **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.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

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.

Responsibility of Management and Those Charged With Governance for the 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 and presentation of these 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility

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 scepticism 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. 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.
- 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.

Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give in the 'Annexure A' a statement on the matters specified in paragraph 3 and 4 of the order.

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, the Statement of Profit and Loss, and Cash Flow Statement 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 written representations received from the directors, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, are not applicable.

g) With respect to 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 derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For Jain D. Bansal & Co.

Chartered Accountants

Firm Regn. No 002679N



CA Jain Pal Jain

(Partner)

M. No. 081617

New Delhi

Date: 28.09.2023





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Plot No. 190, S/F, Block-E, Mangal Bazar Road, Dilshad Garden, East Delhi - 110095

BALANCE SHEET AS AT 31ST MARCH, 2023

CIN: U74999DL2021PLC377346

Email: support@auretics.com

(Rs. In hundred)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	111000.00	111000.00
(2) Reserve & Surplus			
(a) Reserve & Surplus	2	-84530.02	-44460.32
(3) Current Liabilities			
(a) Short-term borrowings	3	20495.09	250.00
(b) Trade Payables	4	8858.92	7386.41
(c) Other Current Liabilities	5	9500.38	9375.02
Total Equity & Liabilities		65324.36	83551.11
II. ASSETS			
(1) Current Assets			
(a) Inventories	6	48839.67	37931.02
(b) Trade Receivables	7	2182.99	2145.28
(c) Cash and cash equivalents	8	1943.75	28568.89
(d) Short-term loans and advances	9	12357.94	14905.92
Total Assets		65324.36	83551.11

NOTES TO ACCOUNTS

Notes referred to above are attached and they form an integral part of Financial Statement

As per our Report of even date attached.

For Jain D. Bansal & Co.

Chartered Accountants

Jain Pal Jain

FCA/ Partner

Membership No. : 081617

ICAI Firm Reg. No.: 002679N

UDIN: 23081617BG1YUCB5641



Arjun Gupta
(Director)
(DIN: 09075786)

For Auretics Limited

Karishma Gupta
(Director)
(DIN: 09075787)

Place: New Delhi

Dated: 28-09-2023



AURETICS LIMITED

An ISO 9001:2015, 14001:2015 and 45001:2018 Certified Company

Plot No. 190, S/F, Block-E, Mangal Bazar Road, Dilshad Garden, East Delhi - 110095

Statement of Profit & Loss statement for the period ended 31st March, 2023

CIN: U74999DL2021PLC377346

Email: support@auretics.com

(Rs. In hundred)

Sr. No.	Particulars	Note No.	For the year ended March 31, 2023	For the year ended March 31, 2023
I	Revenue from operations		78639.48	69701.30
II	Other Income		376.94	2.00
III	III. Total Revenue (I +II)		79016.42	69703.30
IV	Expenses:			
	Purchase of Stock in Trade		35471.33	59726.21
	Change in Inventories	10	-10908.66	-37333.47
	Other Administrative Expenses	11	76554.46	65673.92
	Employee Benefits Exp	12	17968.99	25543.67
	Total Expenses (IV)		119086.12	113610.33
V	Profit before exceptional and extraordinary items and tax	(III - IV)	-40069.70	-43907.03
VI	Exceptional Items			
VII	Profit before extraordinary items and tax	(V - VI)	-40069.70	-43907.03
VIII	Extraordinary Items			
IX	Profit before tax	(VII - VIII)	-40069.70	-43907.03
XII	Tax expense:			
	(1) Current tax			
	(2) Deferred tax			
XII	Profit(Loss) from the perid from operations	(XI-XII)	-40069.70	-43907.03
XIII	Earning per equity share:			
	(1) Basic		(3.61)	(3.96)
	(2) Diluted		(3.61)	(3.96)

Notes referred to above are attached and they form an integral part of Financial Statement

As per our Report of even date attached.

For Jain D. Bansal & Co.
Chartered Accountants

For Auretics Limited

Jain Pal Jain
FCA/ Partner

Membership No. : 081617

ICAI Firm Reg. No.: 002679N

UDIN: 23081617BGYUCB5641



Arjun Gupta
(Director)
(DIN: 09075786)

Karishma Gupta
(Director)
(DIN: 09075787)

Place: New Delhi
Dated: 28-09-2023



AURETICS LIMITED

An ISO 9001:2015, 14001:2015 and 45001:2018 Certified Company
Plot No. 190, S/F, Block-E, Mangal Bazar Road, Dilshad Garden, East Delhi - 110095

CIN: U74999DL2021PLC377346

Email: support@auretics.com

Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

Note : 1 Share Capital

(Rs. In hundred)

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	AUTHORIZED CAPITAL 20,00,000 Equity Shares of Rs. 10/- each.	200000.00	200000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum Issued, Subscribed Capital 11,10,000 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	111000.00	111000.00
	11,10,000 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	111000.00	111000.00
	Total	111000.00	111000.00



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AURETICS LIMITED
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Note 1(a): Shareholders holding more than 5% shares of the Company:

Sr. No	Particulars	As at March 31, 2023			As at March 31, 2022		
		No. of shares	% holding in the shares	Amount	No. of shares	% holding in the shares	Amount
1	Arijun Gupta	3,89,970	35.13%	38997.00	3,89,970	35.13%	38997.00
2	Karishma Gupta	1,39,970	12.61%	13997.00	1,39,970	12.61%	13997.00
3	Arvind Kumar	1,99,970	18.02%	19997.00	1,99,970	18.02%	19997.00
4	Sarita Gupta	3,79,970	34.23%	37997.00	3,79,970	34.23%	37997.00
5	Vinay Gupta	40	0.00%	4.00	40	0.00%	4.00
6	Oneile Sharaf	40	0.00%	4.00	40	0.00%	4.00
7	Neha Sharaf	40	0.00%	4.00	40	0.00%	4.00
	Total	11,10,000		5000.00	11,10,000		5000.00



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CIN: U74999DL2021PLC377346

Email: support@auretics.com

Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

Note : 2 Reserve & Surplus

(Rs. In hundred)

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Profit & Loss Account		
	Opening	-44460.32	-553.29
	Profit/(Loss) for the period	-40069.70	-43907.03
	Total	-84530.02	-44460.32

Note : 3 Short Term Borrowing

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Sarita Gupta	8750.00	250.00
2	Arjun Gupta	2745.09	0.00
3	Arvind Gupta	9000.00	
	Total	20495.09	250.00

Note : 4 Trade Payables

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Swastik Lifesciences	0.00	29.04
2	Rajkamal Transport Co. (Regd.)	0.00	16.40
3	AJAY SAHNI & ASSOCIATES	0.00	630.00
4	Alpesh Shah Govindbhai (Comm)	0.00	79.13
5	ANISA BANU S MEMON	0.00	28.44
6	ASHOK SOLNKI	0.00	1.53
7	Art Bureau Packaging	130.98	0.00
8	Baraiya Sagar Budhabhai	0.00	2.02
9	DEEPMALA DAFAUTI	0.00	522.29
10	FLYING GOLDEN CARRIERS (REGD.)	0.00	96.00
11	Gurdeep Singh Gill Comm A/c	0.00	58.60
12	Harbans Singh Comm A/c	0.00	1.85
13	ISHA AGRO DEVELOPERS PVT LTD.	70.54	0.00
14	JADEJA PRUTHVIRAJ SINH	0.00	0.60
15	KIRAN GOPAL DUBLA Comm A/c	0.00	128.65
16	Kuldeep Sharma	0.00	17.06
17	MAHESH KOTHIYA	0.00	0.87
18	Makana Manish Kumar Dahyabhai Comm	0.00	0.68
19	Memon Sirajahmad Comm A/c	5.52	412.29
20	MINISTRY OF CORPORATE AFFAIRS	0.00	13.15
21	MIKASO INDUSTRIES, DELHI	154.62	0.00
22	Mridula Makwana Comm Acc.	0.00	50.41
23	MUNNABHAI NAKUBHAI BAVALIYA (Comm. A/c)	0.00	28.22
24	Nirmala Babubhai Padariya	0.00	7.67
25	NITIN RAMCHANDRA PATIL	0.00	7.20
26	NSDL	0.00	0.50
27	PHARMA SYNTH FORMULA. LTD (Haridwar)	4187.77	0.00



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

28	Padariya Kaushik	0.00	0.30
29	Pawan Prakash Ji Comm A/c	0.00	0.94
30	PRAAGNYABEN SINOJIYA	0.00	0.59
31	Rajesh Yadav	0.00	10.46
32	SHIPROCKET	0.00	229.53
33	Sonam Rathaur	30.66	36.97
34	TCI EXPRESS LIMITED	18.65	48.54
35	TCI FREIGHT (U.P)	0.00	14.71
36	VINOD KUMAR NUNIA COMM	0.00	3.44
37	WIFT CAP SOLUTIONS PRIVATE LIMITED	0.00	295.00
38	GETTY IMAGES MEDIA INDIA PRIVATE LIMITED	0.00	3.86
39	GS1 INDIA	0.00	158.10
40	PHARMA SYNTH FORMULATIONS LTD.	3386.17	3149.60
41	UNIPACK (INDIA)	0.00	277.72
42	FYSTIC PRIVATE LIMITED	224.88	0.00
43	Exotel Techcom Private Limited	159.93	123.89
44	JAIN D BANSAL & CO.	477.00	177.00
45	KARISHMA GUPTA Comm A/c	0.00	65.01
46	LEGAL ENTITY IDENTIFIER INDIA LIMITED	0.00	53.10
47	PHONOGRAPHIC PERFORMANCE LTD.	0.00	364.50
48	PRUTHVI FOOD PRODUCTS	12.20	0.00
49	Signature Poly Pack	0.00	0.54
50	SRV MEDIA PRIVATE LIMITED	0.00	218.29
51	STAR OILS	0.00	13.44
52	Sudarshan Khillan	0.00	5.99
53	Vidhi Harshad Thakkar	0.00	2.27
Total		8858.92	7386.41

Note : 5 Other Current Liabilities

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Auditor's remuneration payable	150.00	300.00
2	ROC Charges payable	108.00	50.00
3	Misc. Exps. Payable	24.91	24.91
4	SALARY & WAGES PAYABLE	3637.90	977.89
5	Bonus Payable	0.00	612.21
6	TDS Payable	2613.51	5522.46
7	HDFC BANK CREDIT CARD	392.37	0.00
8	ESI & EPF Payable (Emp.+Employee)	256.03	0.00
9	GSt Payable(RCM)		223.59
(b)	Advance From Customer		
1	Cash Sales (Sale By Hand)	0.00	266.22
2	Anisa Memon	2.63	0.00
3	Baiju Dave	0.13	0.00
4	DHARMENDRA KUMAR SHARMA	1032.99	0.00
5	DR NEHA SARAF	0.00	69.31
6	Clifford Anthony Dcosta	0.00	1.93
7	RAJA ALI	0.00	5.58
8	NAVYA ENTERPRISES	0.00	10.56
9	MEENA DEVI	0.00	10.57
10	Jahurkhan Abdulrahimkhan Yusufjay	13.89	0.00
11	KIRAN DUBLA	0.00	0.32



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

12	ONLINE SALES JHILMIL	1230.35	0.00
13	ANURAG SHARMA	0.00	16.77
14	ASLAM SHAIKH	0.00	12.97
15	MAKWANA ZARNA MANISHKUMAR	0.00	46.64
16	Narayan Singh Kaira	0.00	30.05
17	AGRATA SHARMA	0.00	101.63
18	ANITA RANI	0.00	168.02
19	Durlabh Sharma	0.00	71.16
20	JASBIR KAUR	37.67	146.10
22	Kavita Solanki	0.00	499.78
23	SULOCHANA SHARMA	0.00	206.36
Total		9500.38	9375.02

Note : 6 Inventories

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Goods In Store	48839.67	37931.02
Total		48839.67	37931.02

Note : 7 Trade Receivable

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	ALPESH GOVINDBHAI SHAH	0.00	2.57
2	VINOD KUMAR NUNIA, RAJASTHAN	0.00	1431.45
3	Ritik Rathor	1499.65	0.00
4	KHUSHBU MODI	0.00	0.61
5	Kripal Singh, Uttar Pradesh	0.00	37.35
6	SALES BY HAND	88.11	0.00
7	TEJSHREE JAYBHAYE	0.54	0.00
8	ONLINE SALES JHILMIL	0.00	78.61
9	Dr Oneile Saraf	594.69	594.69
Total		2182.99	2145.28

Note : 8 Cash & Cash Equivalent

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Cash Balance	324.19	254.81
2	HDFC Bank	50.64	27293.84
3	Axis Bank	1099.64	581.16
4	PG Payu	0.00	439.09
5	Karbon Card 1060	25.00	0.00
6	RAZORPAY SOFTWARE PRIVATE LIMITED	422.85	0.00
7	ZAAK EPAYMENT (Bank)	21.42	0.00
Total		1943.75	28568.89



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

Note : 9 Short-term loans and advances

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	SECURITY DEPOSIT NSDL	100.00	100.00
2	Accured interest on FDR	64.20	
3	Fixed Deposits	100.00	0.00
4	GST payable & Refundable(RCM INPUT)	137.05	290.48
5	Pre Paid Exp	929.84	1041.46
6	GST payable & Refundable	1255.28	1866.75
7	Arjun Gupta	0.00	3835.41
8	Advance Tds Deposit	2080.50	0.00
Total (a)		4666.88	7134.11
(b)	<u>Advance to supplier</u>		
1	Cash Sales (Sale By Hand)	0.00	0.00
2	Vibcare Pharma Pvt. Ltd.	0.00	11.98
3	Anuj Ramanbhai Parmal	500.00	0.00
4	DEVENDERA KUMAR SHARMA (HUF) (Comm. A/C)	0.00	1.39
5	Devendra Kumar Sharma (Comm. A/C)	0.00	0.68
6	Mommedicom Global (OPC) Pvt Ltd (Comm Ac	506.55	500.00
7	Minimum Guarantee Amount	0.00	0.00
8	Madhu Counsultancy	0.00	0.00
9	NSDL	0.00	0.00
10	Pawan Prakash Ji (Leaders (10%))	0.00	113.43
11	Pawan Prakash Ji (TAPAS 5%)	0.00	39.23
12	PAWAN PRAKASH Ji NAINITAL	0.00	1033.60
13	PIYUSH KUMAR JHA	0.00	0.00
14	Pramod Rathor (Comm. A/c)	5163.81	3487.58
15	Mamta Ashish Raut	500.00	0.00
16	NORTH INDIA LIFE SCIENCES	267.21	0.00
17	Rajesh Yadav	82.03	0.00
18	UDAL SINGH	0.00	1.49
19	FACEBOOK INDIA ONLINE SERVICES PVT LTD.	0.00	28.34
20	NORTH INDIA LIFE SCIENCES	0.00	37.22
21	Vasava Mayurkumar Gordhenbhai Comm. A/c	476.38	0.00
22	PRINCE CARE PHARMA PVT. LTD.	173.97	189.09
23	TCI FREIGHT (U.P)	16.38	0.00
24	SHANGI FOOD PRODUCT, MAHARASHTRA	0.00	1500.00
25	Harish Chandra	0.00	1.77
26	PRUTHVI FOOD PRODUCTS	0.00	826.00
27	Vidhi Harshad Thakkar	4.75	0.00
Total (b)		7691.07	7771.81
Total (a+b)		12357.94	14905.92



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Notes Forming Integral Part of the Financial Statement as at 31st March, 2023

Note : 10 Change in Inventories

(Rs. In hundred)

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Opening Stock in Trade	37931.02	597.55
	Less: Closing stock in Trade	48839.67	37931.02
	Total	-10908.66	-37333.47

Note : 11 Other Administrative Expenses

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Auditors' Remuneration	150.00	150.00
2	Legal Expenses	295.78	3598.72
3	Misc. Expenses	3324.55	0.00
4	ROC Charges	58.00	0.00
5	Short & Excess	-2302.51	3.99
6	Printing & Stationery	427.60	403.95
7	Commision on Sales	31551.38	19916.76
8	Courier Charges	126.00	
9	Advertisement & Publicity	0.00	857.59
10	ANNUAL CUSTODY FEES NSDL	0.00	93.42
11	Bad Debts Written Off	0.00	-34.27
12	Bank Charges	726.11	24.30
13	Bonus Exp	0.00	0.00
14	BRAND NAME USING CHARGES	0.00	100.00
15	Consultancy & Professional Charges	13850.76	17230.00
16	Expenses of D.P (Petrol, Diesel, Etc.)	0.00	110.29
17	Empolyer Con. EPF A/c	767.85	0.00
18	Empolyer Con. ESI A/c	28.68	0.00
19	Food & Beverages Exp	183.42	50.96
20	Freight & Forwarding Charges	4759.54	1862.23
21	Fund (Life, Vaca. Automobile, Shelter,)	1712.27	449.96
22	INTEREST ON TDS	320.33	7.97
23	JOINING FEES NSDL	0.00	177.00



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24	LOADING & UNLOADING Charges	19.44	21.20
25	Maintenance Expenses	628.50	1243.30
26	Office Expenses	28.98	177.33
27	PACKING & FORWARDING MATERIAL	1641.51	2182.57
28	PG CHARGES PAYU	1.37	784.33
29	PG Zaak E Pay.		11.40
30	Postal Expenses	22.34	916.34
31	PRINTED SALES PROMOMTIONAL MATERIAL	672.25	520.10
32	Reimbursement Charges	1294.20	1980.00
33	RENT A/C	2400.00	1800.00
34	Repair & Maintinance Charges	270.98	243.55
35	Sales Promotion Expenses	8511.22	283.96
36	Telephone Expenses	59.67	145.94
37	TRAINING RECRUITMENT & MEETING EXP	1693.50	8262.57
38	Trademark	100.00	0.00
39	Travelling Expenses	3230.74	11.78
40	Web Development Charges	0.00	2050.00
41	Cash Discount	0.00	36.68
Total		76554.46	65673.92

Note : 12 Employee Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Salary to Employee	16564.69	7468.13
2	Bonus Expenses	1315.55	612.21
3	Directors Remuneration	0.00	17428.33
4	Staff Welfare Expenses	88.75	35.00
Total		17968.99	25543.67



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13 Financial Ratios

Ratio	Measurement unit	Numerator	Denominator	As at 31 March 2023	As at 31 March 2022	Change	Remarks
				Ratio	Ratio		
Current ratio	Times	Current Assets	Current Liabilities	1.68 Times	4.91 Times	65.78%	Decrease in current assets and Increase in current liabilities
Debt-equity ratio	Times	Current Borrowings + Non current Borrowings + Lease Payments	Shareholder's Equity	0.77 Times	0.00 Times	0.00%	Note A Below

Ratio	Measurement unit	Numerator	Denominator	As at 31 March 2023	As at 31 March 2022	Change	Remarks
				Ratio	Ratio		
Debt service coverage ratio	Times	Earnings for Debt Service = Net Profit after Taxes + Non-cash Operating Expenses + Interest & Lease payment + Other adj like loss on sale of assets	Debt service = Interest & Lease Payments + Principal Repayments	#DIV/0!	#DIV/0!	0.00%	Note A Below
Return on equity ratio	Percentage	Net Profit after Taxes Preference Dividend	Average Shareholder's Equity	-86.16%	-123.71%	30.35%	Increase in PAT and Increase in average shareholders' fund
Inventory turnover ratio	Times	Revenue from Operation	Average Inventory	1.81 Times	3.62 Times	50.00%	Increase in cost of material consumed and Increase in average inventories
Trade receivables turnover ratio	Times	Revenue from Operation	Average Trade Receivable	36.34 Times	31.63 Times	14.89%	Note A Below
Trade payables turnover ratio	Times	Total Purchase	Average Trade Payables	4.37 Times	15.48 Times	71.77%	Decrease in purchases and Increase in trade payable
Net capital turnover ratio	Times	Revenue from Operation	Working capital = Current Assets - Current Liabilities	2.97 Times	1.05 Times	182.86%	Increase in revenue from operations and Decrease in working capital
Net profit ratio	Percentage	Net Profit	Revenue from Operation	-50.95%	-62.99%	19.11%	Note A Below
Return on capital employed	Percentage	Earnings before Interest and Taxes	Capital Employed = Tangible Net Worth + Total Debt + Lease Liability + Deferred Tax Liability	-85.32%	-65.74%	29.78%	Increase in EBITDA and Decrease in capital employed
Return on investment	Percentage	Interest (Finance Income)	Average of Investment in Subsidiary & Bank Deposit	0.00%	0.00%	0.00%	Note A Below

Notes:

- A Since the change in ratio is upto 25%, no explanation is required to be furnished.

14 Additional regulatory information required by Schedule III

(i) Details of Benami Property held

No proceedings have been initiated on or are pending against the group for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) Borrowing secured against current assets

The Company does not have borrowings from banks and financial institutions.

(iii) Wilful defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iv) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(v) Compliance with number of layers of companies

The Company has not made investment in any other company.

(vi) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.



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(vii) Utilisation of borrowed funds and share premium

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. 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

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. 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

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(viii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(ix) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Valuation of PP&E, intangible asset and investment property

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year

(xi) Title deeds of immovable properties not held in name of the company

The Company does not have any immovable properties.

(xii) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

(xiii) Utilisation of borrowings availed from banks and financial institutions

The Company does not have any borrowings from banks and financial institutions.



[Handwritten signature]



Annexure A to the independent auditor's report of even date to the members of Basic Ayurveda Limited, on the financial statements for the year ended 31st March 2023

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

I) A) The company do not possess fixed assets; proper records showing full particulars, including quantitative details and situation of property, plant and equipment are not applicable.

B) Not applicable

b) There is no physical inventory hence the clause is not applicable.

c) There is no immovable properties during the FY 2022-23.

d) The company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the benami transactions (prohibition) act, 1988 (45 of 1988) and rules made thereunder during the year. Or the company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the order are not applicable.

II)

a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

b) The company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the order are not applicable.

III) The company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the order are not applicable.

IV) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit; or according to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the companies act, 2013 are to be complied with.



V) The company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the companies act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the order are not applicable.

VI) To the best of our knowledge and belief, the central government has not specified maintenance of cost records under sub-section (1) of section 148 of the act, in respect of company's products/ services. Accordingly, the provisions of clause 3(vi) of the order are not applicable.

VII) a) The company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

b) There are no dues in respect of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

VIII) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the income tax act, 1961 (43 of 1961);

IX) a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; or the company has no borrowing, including debt securities during the year;

X) a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;



b) According to the information and explanation given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year or the company has made private placement of shares under review and the requirement of section 42 of the companies act, 2013 have been complied with and according to information and explanations given to us, the amount raised have been used for the purposes for which the funds were raised;

XI) a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the companies act has been filed by the auditors in form ADT-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government;

c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

XII) Company is not a nidhi company, accordingly provisions of the clause 3(xii) of the order is not applicable to the company;

XIII) According to the information and explanations given to us, the company has not undertaken any transactions with related parties as mentioned in section 177 and 188 of companies act, 2013, accordingly the provisions of clause 3(xiii) of the order are not applicable to the company;

XIV) According to the information and explanations given to us, the company has no internal audit system;

XV) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the order is not applicable.

XVI) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India act, 1934 and the company is not a core investment company (cic) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the order are not applicable;

XVII) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

XVIII) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the order is not applicable;

XIX) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit



report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

XX) The provisions of section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the order is not applicable.

XXI) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the company. Accordingly, no comment has been included in respect of said clause under this report.

For Jain D. Bansal & Co.
Chartered accountants
Firm registration no. 002679N



CA. Jain Pal Jain
Partner

Membership no. 081617

UDIN: 23081617BGYUCB5641



Place:

Date: 28.09.2023



AURETICS LIMITED

— An ISO 9001:2015, 14001:2015 and 45001:2018 Certified Company —

Registered Office: Plot No. 190, Near LIC Colony, Mangal Bazar Marg, Dilshad Garden, Delhi-110095

Contact: 90 90 90 0 247, E-mail: support@auretics.com, Website: www.auretics.com

Notes to Financial Statements for the Year Ended 31st of March, 2023

Corporate Profile

Auretics Limited is ("The Company") engaged in the business of E-commerce of various types of consumer products and other goods.

Significant Accounting Policies:

1) **Basis of Preparation of Financial Statements:**

The financial statements are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a revision to an existing accounting standard requires a change in the accounting policy

2) **Revenue Recognition:** Revenue is primarily derived from trading of pharmaceutical goods and is recognized upon transfer of property/ownership of goods to the buyer/provision of services to the account.

(a) **Depreciation:** Company do not possess Fixed Assets, No Depreciation on tangible assets is provided on the straight-line method over the useful life of assets in accordance with the provisions of Schedule-III of the Companies Act, 2013.

(b) No Assets has been purchased/sold during the period.

3) **Fixed Assets:** There is no Fixed Assets in the company.

4) **Related Party Transactions:** During the year, related party transactions are carried out at arm's length price and in the ordinary course of business. However as per AS-18, disclosure for the same is provided.

Rs. In hundred			
S. No.	Nature of Transaction	2022-23	2021-22
1.	Director remuneration (during year)		
	a) Arjun Gupta (Director)	0.00	14735.00
	b) Karishma Gupta (Director)	0.00	2693.33
2.	Unsecured Loan taken		
	a) Sarita Gupta (Director)	8500.00	0.00
	b) Arjun Gupta (Director)	2745.09	0.00
	c) Arvind Kumar Gupta (Relative of Director)	9000.00	0.00

— Excellence For Everyone —

CIN No. : U74999DL2021PLC377346





AURETICS LIMITED

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Registered Office: Plot No. 190, Near LIC Colony, Mangal Bazar Marg, Dilshad Garden, Delhi-110095

Contact: 90 90 90 0 247, E-mail: support@auretics.com, Website: www.auretics.com

Amount due to/from related parties:-

S. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1.	Arjun Gupta (Director)	2745.09	0.00
2.	Sarita Gupta (Director)	8750.00	0.00
3.	Arvind Kumar Gupta (Relative of Director)	9000.00	0.00

- 5) **Earnings Per Share:** Basic Earning per share is computed by dividing the Net profit after tax by the total number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing net profit after tax by weighted average number of equity shares outstanding at the end of the year.

Dated: 28.09.2023
Place: New Delhi



Arjun Gupta
(DIN: 09075786)
Director

For and on behalf of the Board
Auretics Limited

Karishma Gupta
(DIN: 09075787)
Director

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CIN No. : U74999DL2021PLC377346



AURETICS LIMITED

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Contact: 90 90 90 0 247, E-mail: support@auretics.com, Website: www.auretics.com

LIST OF SHAREHOLDERS AS ON MARCH 31, 2023

S. No.	Name of Shareholders	Occupation	No. of Shares	Class of Shares	Address
1	Mr. Arjun Gupta	Business	389,970	Equity	Plot No. E 190, Dilshad Gardens, Mangal Bazar Marg, Near LIC Colony Delhi- 110095
2	Mr. Vinay Gupta	Business	40	Equity	H.No. 3K 117, Near Rakesh Marg, K Block, Ghaziabad, Uttar Pradesh- 201001
3	Mr. Arvind Kumar Gupta	Business	199,970	Equity	Plot No. E 190, F/F E Block NA Delhi- 110095
4.	Mrs. Sarita Gupta	Business	379,970	Equity	Plot No. 190, Old Block, Dilshad Gardens, Mangal Bazar Marg, Near LIC Colony, Delhi- 110095
5	Mrs. Karishma Gupta	Business	139,970	Equity	III K 117, Rakesh Margh, Nehru Nagar Ghaziabad, Uttar Pradesh- 201001
6	Mr. Oneile Saraf	Doctor	40	Equity	86 87 Ved Vyas Colony, C/o Neo Hospital, Madhya Pradesh- 457001
7	Mrs. Neha Saraf	Doctor	40	Equity	88 Ved Vyas Colony Ratlam, Madhya Pradesh- 457001
	Total		11,10,000		

By order of the Board
For **AURETICS LIMITED**

Arjun Gupta
Director
DIN: 09075786



Place: Delhi
Date: 28/09/2023

— Excellence For Everyone —

CIN No. : U74999DL2021PLC377346