

**SAARVASRI HERBS PRIVATE LIMITED**  
**RGD ADD :Plot No-236, BLK-A,Pocket 2, Sec 17, Dwarka , N.S.I.T, New Delhi-110078**  
**H.O:- 8/286,GRD FLR,KAIKHALL,VIP ROAD,BLOCK-K-10, KOLKATA-700052**  
**CIN:-U51397OR2013PTC017390**

**1 Corporate Information**

Saarvasri Herbs Private Limited is a private limited company, incorporated and domiciled in India having its registered office at Delhi. The company is engaged in the business of trading of Herbal Product.

**2 Significant Accounting Policies :**

**a. Basis of preparation**

**i. Compliance with Accounting Standards**

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014 as amended.

**ii. Historical cost convention**

The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those used in the previous year.

**iii. Current / Non-current classification**

The company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as current when it is:

- a. expected to be realised or intended to be sold or consumed in the normal operating cycle,
- b. held primarily for the purpose of trading,
- c. expected to be realised within twelve months after the reporting period, or
- d. cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- a. it is expected to be settled in the normal operating cycle,
- b. it is held primarily for the purpose of trading,
- c. it is due to be settled within twelve months after the reporting period, or
- d. there is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets / liabilities are classified as non-current.

**iv. Rounding of amounts**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundred and decimals thereof (Rs. 00,000.00) as per requirement of Schedule III, unless otherwise stated.

**b. 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 amount of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of 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 and liabilities in future periods.

**c. Property, Plant and Equipment**

- i. Property, plant and equipment are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises of purchase price, borrowing costs and any directly attributable cost of bringing the asset to its working condition for its intended use.
- ii. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the property, plant and equipment and are recognised in the statement of profit and loss when the asset is derecognised.

**d. Depreciation and amortisation**

Depreciation on property, plant and equipments is provided using the written down value method as per the useful lives of the assets, estimated by the management, or as prescribed under Schedule II to the Companies Act, 2013, whichever is lower, prorated to the period of use of assets. The residual value of an asset for this purpose is determined at the rate of 5% of the original cost of the asset or as estimated by the management, whichever is lower.

Leasehold lands are being amortised on straight line basis over the period of respective leases.

Intangibles assets are amortised over the estimated useful life of the assets on straight line basis.

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**e. Impairment**

The carrying amounts of fixed assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized 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 pretax-discount rate that reflects current market assessments of the time value of money and risk specific to the assets. After impairment, depreciation is provided on the revised carrying amount of the fixed assets over its remaining useful life.

**f. Inventories**

Traded goods are valued at lower of cost or net realisable value and for this purpose cost is determined on first in first out basis. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

**g. Revenue Recognition**

Revenue from sale of goods is recognised when all significant risks and rewards of the ownership of the goods have been passed to the buyer, usually on delivery of the goods. Sales is exclusive of goods and service tax.

**h. Borrowing costs**

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

**i. Operating Leases**

Assets acquired under leases other than finance leases are classified as operating leases. The total lease rentals (including scheduled rental increases) in respect of an asset taken on lease are charged to Statement of Profit and Loss on a straight line basis. Initial direct costs incurred for an operating lease are deferred and charged to Statement of Profit and Loss over the lease term.

**j. Employee Benefits**

Employee Benefits include contribution to provident fund, super annuation fund, gratuity fund, compensated absences, pension and employee state insurance scheme.

Short Term Employee Benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences, which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

Post Employment Benefits :

(a) Defined contribution plans:

The liability in respect of defined benefit plan related to gratuity, if applicable, is calculated at the end of every year and net changes in the liability is included in the employee benefit expense in the statement of profit and loss.

A defined contribution plan is a post-employment benefit plan under which the company pays specified monthly contributions to Provident Fund and has no obligation to pay any further amounts. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

(b) Defined benefit plans:

The Company's gratuity benefit schemes are defined benefit plans. The liability for gratuity is provided as per the provisions of the Payment of Gratuity Act, 1972 at the year end and is charged to the Statement of Profit and Loss. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in current and prior periods. Gratuity liability of the company is unfunded.

**k. Earning per share**

Basis earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted number of equity shares outstanding during the year. For the purpose of calculating diluted earning per share, net profit or loss for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

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**l. Provision for Taxation**

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**m. Government grants and subsidies**

Grants and subsidies from government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

Where the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant or subsidy relates to an asset, it is recognized in the statement of profit and loss by way of reduced depreciation charged over the useful life of the related asset.

**n. Provisions**

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent Assets are neither recognised nor disclosed in the financial statements.

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

**o. Contingent Liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

**p. Cash and cash equivalents**

The company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents.

**IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED**

**SHARMA A & ASSOCIATES**  
**Chartered Accountant**

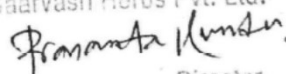


**ANKIT KUMAR SHARMA**  
**PROPRIETOR**  
**Membership No. : 304019**

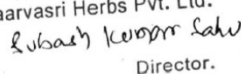
**UDIN NO:-**  
**UDIN FOR TAX AUDIT:-**

**Date : 02/09/2024**  
**Place: KOLKATA**  
**Tax Audit - 24304019BKCJGT3472**  
**Statutory Audit- 24304019BKCJGU5266**



Saarvasri Herbs Pvt. Ltd.  


**(PRASANTA KUNDU)**  
**(Executive Director)**  
**(DIN-05188146)**

Saarvasri Herbs Pvt. Ltd.  


**(SUBASH KUMAR SAHU)**  
**(Director)**  
**(DIN-03039536)**

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	Amount (Rs) AS AT 31st March, 2024	Amount (Rs) AS AT 31st March, 2023
a) <b>AUTHORISED SHARE CAPITAL</b>		
10,00,000 Equity Shares of Rs.10/- each	100,000.00	100,000.00
	<u>100,000.00</u>	<u>100,000.00</u>
<b>ISSUED,SUBSCRIBED &amp; PAID UP</b>		
16000 Equity Shares of Rs.10/- each fully paid up	1,600.00	1,600.00
	<u>1,600.00</u>	<u>1,600.00</u>

**b) The reconciliation of the number of shares outstanding at the beginning and end of the year**

Particulars	AS AT 31st March, 2024		AS AT 31st March, 2023	
	No. of Shares	Value (Rs)	No. of Shares	Value (Rs)
Equity Shares outstanding at the beginning of the year	16,000	1,600	16,000	1,600
Equity Shares outstanding at the end of the year	16,000	1,600.00	16,000	1,600.00

**c) Terms/rights attached to shares :**

The Company has one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity shares are entitled to receive dividends as declared from time to time. The dividend if any proposed by the Board of Directors is subject to the approval of the shareholder in the ensuing Annual General Meeting.Each shareholder is eligible for one vote per share held.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**d) Details of Shareholders holding more than 5% Shares:**

Name of Shareholder	31.03.2024	31.03.2023	%
	No. of shares	No. of shares	Shares Percentage
Subash Kr Sahu	5000	5000	31.25%
Prasanta Sahu	5000	5000	31.25%
Gopal Kundu	6000	6000	37.50%
	16000	16000	100.00%

Saarvasri Herbs Pvt. Ltd.  
Subash Kumar Sahu  
Director.

(SUBASH KUMAR SAHU)  
( Director)  
(DIN-03039536)

Saarvasri Herbs Pvt. Ltd.  
Prasanta Kundu  
Director.

(PRASANTA KUNDU)  
(Executive Director)  
(DIN-05188146)

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**CIN:-U51397OR2013PTC017390**

*(All amounts are in Rupees Hundred,Unless otherwise Stated)*

	Amount (Rs) AS AT 31st March, 2024	Amount (Rs) AS AT 31st March, 2023
<b>3 RESERVES &amp; SURPLUS</b>		
<b><u>Reserves (A)</u></b>		
<b><u>Securities Premium Account</u></b>		
At the beginning of the Accounting Period		
Additions during the year	29,400.00	29,400.00
At the end of the Accounting Period	29,400.00	29,400.00
<b><u>Surplus (B)</u></b>		
At the beginning of the Accounting Period	337,407.08	222,040.60
Additions:- During the year	160,981.24	115,798.55
Less: Earlier Year Income Tax	(817.31)	(432.07)
At the end of the Accounting Period	497,571.01	337,407.08
	<b>526,971.01</b>	<b>366,807.08</b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
<b>4 Long-term borrowings</b>		
Kotak Mahindra Bank-Term Loan	29,574.61	17,660.56
Standard Chartered Bank- Term Loan	48,224.52	15,220.38
Lon From HDFC Bank (Car Loan)	-	19,659.64
Loan from Toyota (Car Loan)	23,262.76	-
Lon From HDFC Bank (Home Loan)	58,360.80	-
	<b>159,422.69</b>	<b>52,540.58</b>
<b><u>CURRENT LIABILITIES</u></b>		
<b>5 Short-term borrowings</b>		
HDFC Bank Overdraft	181,595.92	-
Axis Bank OD A/c (921030058323372)	-	4.14
Bajaj Fianance OD	756.73	316.13
	<b>182,352.65</b>	<b>320.27</b>
<b>6 TRADE PAYABLES</b>		
<b>(A) Micro enterprises and small enterprises</b>		
MSME Payable	-	-
<b>(B) Other</b>		
Trade Payable	453,897.16	439,443.20
	<b>453,897.16</b>	<b>439,443.20</b>
Saarvasri Herbs Pvt. Ltd. Subash Kumar Sahu Director. (SUBASH KUMAR SAHU) ( Director) (DIN-03039536)	Saarvasri Herbs Pvt. Ltd. Prasanta Kundu Director. (PRASANTA KUNDU) (Executive Director) (DIN-05188146)	

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(All amounts are in Rupees Hundred, Unless otherwise Stated)

	Amount (Rs) AS AT 31st March, 2024	Amount (Rs) AS AT 31st March, 2023
<b>7 OTHER CURRENT LIABILITIES</b>		
Audit Fees Payable	1,000.00	1,000.00
Salary Payable	2,759.42	3,566.98
Rent Payable	2,283.75	2,686.00
Remuneration Payable	3,100.50	7,481.07
ESI Payable	60.91	76.08
P Tax Payable	25.60	25.70
SD Payable	32,090.00	32,090.00
TDS Payable	21,391.78	23,681.08
GST Payable	7,786.20	37,818.46
Commission Payables	112,879.39	199,621.41
TCS Payable	140.69	613.89
O/S Expenses	2,589.59	4,961.65
Advance from Customer	248,447.89	-
	<b>434,555.73</b>	<b>313,622.32</b>
<b>8 SHORT TERM PROVISIONS</b>		
Provision for Income Tax	53,556.93	39,211.41
	<b>53,556.93</b>	<b>39,211.41</b>
<b>CURRENT ASSETS</b>		
<b>10 TRADE RECEIVABLE</b>		
Exceeding six months		
Unsecured, Considered Good	-	-
Less than six months		
Unsecured, Considered Good	363053.177	28,013.98
	<b>363,053.18</b>	<b>28,013.98</b>
<b>11 CASH &amp; CASH EQUIVALENTS</b>		
<b>(a) BALANCE WITH BANK</b>		
<b>IN CURRENT ACCOUNTS</b>		
Axis Bank	2,509.27	24,953.19
DBS Account	8,765.05	1,060.98
IndusInd Bank	1,000.00	1,000.00
HDFC Bank (Manipur)	500.00	500.00
HDFC Bank (Delhi)	772.90	500.00
SBI	7,442.11	31,217.55
IDFC Bank	4,551.95	12,815.00
Union Bank Of India	52.53	6,819.58
Bandhan Bank	470.40	-
(b) Fixed Deposit With HDFC Bank	232,699.12	184,341.29
<b>(c) Overdraft Bank Balance</b>		
Axis Bank	43.45	-
INDUSIND Bank OD	2,080.16	2,025.27
HDFC OD	-	14,514.72
(d) Cash in hand (As certified by the Management)	8,763.72	12,346.37
	<b>269,650.65</b>	<b>292,093.96</b>
<b>12 SHORT TERM LOANS &amp; ADVANCES</b>		
<b>Loans and advances to related parties</b>		
Unsecured, considered good	52,257.40	47,922.00
<b>Balances with Revenue Authorities</b>		
Income Tax and TDS	46,661.38	40,362.96
GST Input / Cash Ledger Balance	-	-
Other Balances with Revenue Authorities	-	-
<b>Other loans and advances</b>		
Other Advances	76,658.40	42,423.65
	<b>175,577.19</b>	<b>130,708.61</b>
<b>13 Other Current Assets</b>		
Preliminary Exp	-	133.20
Security Deposit	22,216.61	13,060.00
	<b>22,216.61</b>	<b>13,193.20</b>

Saarvasri Herbs Pvt. Ltd.  
Subash Kumar Sahu  
Director.  
(SUBASH KUMAR SAHU)  
( Director )  
(DIN-03039536)

Saarvasri Herbs Pvt. Ltd.  
Prasanta Kunda  
Director.  
(PRASANTA KUNDU)  
(Executive Director)  
(DIN-05188146)

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	Amount (Rs) AS AT 31st March, 2024	Amount (Rs) AS AT 31st March, 2023
<b>14 REVENUE FROM OPERATION</b>		
a) Sale of Supplimentary Helath Product	4,741,032.30	4,001,236.44
b) Stock Transfer	398,094.77	327,519.99
	<b>5,139,127.07</b>	<b>4,328,756.43</b>
<b>15 OTHER INCOME</b>		
Interest On FD	11,976.02	7,145.62
Rounded Off	0.95	(14.16)
	<b>11,976.97</b>	<b>7,131.46</b>
<b>16 PURCHASE OF STOCK-IN-TRADE &amp; OPERATING EXPENSES</b>		
a) Purchase of Supplimentary Helath Product	1,328,581.88	1,034,820.32
b) Stock Transfer	398,094.77	328,021.10
	1,726,676.65	1,362,841.43
Commission Related to Sales	2,587,530.24	2,229,392.35
Frieght & Delivery Charges	67,969.38	64,063.58
Cylinder Charges	694.78	530.00
	<b>4,382,871.04</b>	<b>3,656,827.35</b>
<b>17 CHANGES IN INVENTORY</b>		
Inventory at the Opening	610,273.77	528,149.59
Less: Inventory at Closing	754,552.95	610,273.77
	<b>(144,279.18)</b>	<b>(82,124.18)</b>
<b>18 EMPLOYEE BENEFIT EXPENSES</b>		
Salary to Staff	37,489.77	49,173.13
Staff Welfare	769.95	157.75
ESI Employer Contribution	689.15	675.53
	<b>38,948.87</b>	<b>50,006.41</b>
<b>19 FINANCE COST</b>		
Bank Charges	8,815.00	4,732.50
Interest on Term Loan	13,918.50	5,041.50
Interest on Overdraft	6,238.06	2,898.81
Interest on Home Loan	1,733.48	-
Interest on Car Loan	1,996.54	2,835.20
	<b>32,701.58</b>	<b>15,508.01</b>
<b>20 DEPRECIATION AND AMORTIZATION EXP.</b>		
Preliminary Expenses W/off	133.20	133.20
Depreciation	13,070.38	16,103.15
	<b>13,203.58</b>	<b>16,236.35</b>

Saarvasri Herbs Pvt. Ltd.  
*Subash Kumar Sahu*  
Director.

(SUBASH KUMAR SAHU)  
( Director)  
(DIN-03039536)

Saarvasri Herbs Pvt. Ltd.  
*Prasanta Kundu*  
Director.

(PRASANTA KUNDU)  
(Executive Director)  
(DIN-05188146)

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**CIN:-U51397OR2013PTC017390**

*(All amounts are in Rupees Hundred,Unless otherwise Stated)*

**21 OTHER EXPENSES**

**Payments to the Auditor**

	Amount (Rs) AS AT 31st March, 2024	Amount (Rs) AS AT 31st March, 2023
As Auditor	1,000.00	1,300.00
Remuneration	45,000.00	49,800.00
Marketing & Product Development Charges	19,385.97	10,926.83
Rent	73,519.75	76,813.00
Office Tour & Travel	51,061.27	77,977.79
Office Expenses	6,706.80	14,819.15
Promotion Expenses	10,359.25	7,766.64
Power & Fuel Expenses	13,826.04	13,992.40
Insurance	15,985.63	16,286.73
Freight Outward	159,626.88	117,298.38
Discount Allowed	-	771.89
Product Design Charges	-	4,503.80
Legal Expenses	61,927.09	6,810.50
Labour Charges	-	2,302.26
Fooding & Lodging	28,714.38	41,740.98
Guest House & Godown Maintenance	633.56	484.85
Conference Meeting Expenses	36,577.03	21,099.38
Training Expenses	-	7,504.33
Printing & Stationery	1,329.44	5,731.84
Packing Material Expenses	27,264.35	12,693.05
Business Development Exp	1,487.20	5,315.96
Telephone Exp	-	3,014.89
Repair & Maintenance	7,288.55	4,207.23
Rates & Taxes	5,665.45	4,275.66
Software Maintenance	40,043.47	13,285.45
Product Development Exp	-	-
Subscription & Donation	510.29	1,163.02
Security Charges	1,640.22	1,749.26
Misc Expenses	5,307.80	-
	<b>614,860.41</b>	<b>523,635.27</b>

**IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED**

**SHARMA A & ASSOCIATES**  
**Chartered Accountant**



**ANKIT KUMAR SHARMA**  
**PROPRIETOR**  
**Membership No. : 304019**

**Tax Audit - 24304019BKCJGT3472**  
**Statutory Audit- 24304019BKCJGU5266**

**Date : 02/09/2024**  
**Place: KOLKATA**



Saarvasri Herbs Pvt. Ltd.  
*Prasanta Kundu*  
Director.

**(PRASANTA KUNDU)**  
**(Executive Director)**  
**(DIN-05188146)**

Saarvasri Herbs Pvt. Ltd.  
*Subash Kumar Sahu*  
Director.

**(SUBASH KUMAR SAHU)**  
**( Director)**  
**(DIN-03039536)**



**SAARVASRI HERBS PRIVATE LIMITED**

Note No.9 (Part of the Balance Sheet)

(All amounts are in Rupees Hundred, Unless otherwise Stated)

Sr. No	Particulars	Gross Block				Depreciaton			Net Block	
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	During The Year	Value at the end	WDV as on 31.03.2024	WDV as on 31.03.2023
I	<b>Tangible Assets</b>									
1	COMPUTER	9,883.16	2,717.31	-	12,600.47	8,007.29	1,641.06	9,648.35	2,952.12	1,875.88
2	PLANT & MACHINERY	12,996.19	1,991.51	-	14,987.70	2,091.01	855.50	2,946.51	12,041.19	10,905.18
3	AIR CONDITION	3,159.99	1,420.03	-	4,580.02	2,638.95	508.91	3,147.85	1,432.17	521.04
4	FURNITURE & FIXURE	33,367.31	2,454.91	-	35,822.22	5,660.12	3,188.46	8,848.58	26,973.64	27,707.19
5	Motor Vehicle	35,000.00	38,122.00	19,781.91	53,340.09	13,758.05	3,303.45	17,061.50	36,278.59	21,241.95
6	LAND AT BARASAT (13.34 COTTAH)	21,139.45	-	-	21,139.45	-	-	-	21,139.45	21,139.45
7	LAND AT BARASAT (6.67 COTTAH)	16,060.77	-	-	16,060.77	-	-	-	16,060.77	16,060.77
8	FLAT AT VEDIC VILLAGE	41,950.35	72,450.34	-	114,400.69	1,339.35	3,573.00	4,912.35	109,488.34	40,611.00
	<b>TOTAL</b>	173,557.22	119,156.10	19,781.91	272,931.40	33,494.76	13,070.38	46,565.13	226,366.27	140,062.46
	<b>(Previous Year)</b>	<b>154,992.35</b>	<b>18,564.87</b>	<b>-</b>	<b>173,557.22</b>	<b>8,879.54</b>	<b>8,512.07</b>	<b>17,391.61</b>		<b>140,062.46</b>

SHARMA A & ASSOCIATES  
Chartered Accountant

ANKIT KUMAR SHARMA  
PROPRIETOR  
Membership No. : 304019  
UDIN NO:-  
UDIN FOR TAX AUDIT:-  
Date : 02/09/2024  
Place: Kolkata



Saarvasri Herbs Pvt. Ltd.  
*Prasanta Kundu*  
Director.

(PRASANTA KUNDU)  
(Executive Director)  
(DIN-05188146)

Saarvasri Herbs Pvt. Ltd.  
*Subash Kumar Sahu*  
Director.

(SUBASH KUMAR SAHU)  
( Director)  
(DIN-03039536)

**SAARVASRI HERBS PRIVATE LIMITED****Calculation of Depreciation as per Income Tax Act 2013 for the year ended 31st March 2021**

Sl. No.	Particulars		Rate of Dep.	Balance as at 1 April 2023	Addition during the year		Assets Sold/ Discarded	Balance as at 31 March 2024	Depreciation during the year			Closing WDV
					More then 180 days	Less then 180 days			On Opening & Addition more then 180 days	On Addition Less then 180 days	Total	
1	Furniture & Fixtures		10%	2,838,382.77	-	245,491.00	-	3,083,873.77	283,838.00	12,275.00	296,113.00	2,787,760.77
2	Plant & Machinery		15%	1,153,563.72	239,460.90	101,693.02	-	1,494,717.64	208,954.00	7,627.00	216,581.00	1,278,136.64
3	Computer & Printer		40%	259,006.17	116,920.34	154,810.27	-	530,736.78	150,371.00	30,962.00	181,333.00	349,403.78
4	CAR Vehicle		15%	2,339,093.75	3,759,700.00	52,500.00	2,500,000.00	3,651,293.75	539,819.00	3,938.00	543,757.00	3,107,536.75
5	FLAT		10%	3,985,283.25	-	7,245,034.00	-	11,230,317.25	398,528.00	362,252.00	760,780.00	10,469,537.25
				<b>10,575,329.66</b>	<b>4,116,081.24</b>	<b>7,799,528.29</b>	<b>2,500,000.00</b>	<b>19,990,939.19</b>	<b>1,581,510.00</b>	<b>417,054.00</b>	<b>1,998,564.00</b>	<b>17,992,375.19</b>