Anant Dokania & Co. LLP.
Chartered Accountants

Nepali Kothi Lane
Boring Road crossing
Patna – 800001
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caanant@gmail.com

Independent Auditor's Report

To the Members of ASTERISK HOME PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the standalone financial statements of **ASTERISK HOME PRIVATE LIMITED** (' the Company') which comprise the Balance Sheet as at 31 March 2023, and the statement of profit and loss, statement of changes in equity 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 standalone 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 March 31, 2023 and **Profit/Loss,** changes in equity 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 there under, 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.

Responsibility of Management for 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 standalone financial statements that give a true and fair view of the financial position, financial performance and changes in equity 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 implementation and maintenance of 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 statement 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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.

Other Matter –Nil

Report on Other Legal and Regulatory Requirements

1. 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 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 standalone 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 as on 31 March 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 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-**NOT APPLICABLE**.

g. 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.
   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

2. The Companies (Auditors Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the company.

For: ANANT DOKANIA & Co. LLP
Chartered Accountants

(CA. Roshan Lal)
Partner
Mem No. 444723

Place : Patna
Date : 30.08.2023

ASTERISK HOME PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principle s in India (' Indian GAAP ') to comply with the Accounting Standards specified 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 in Indian Rupee which is the functional currency of the Company. These financial statements have been prepared on historical cost basis on accrual basis, except for certain financial instruments which are measured at fair value. The statement of cash flows has been prepared under indirect method.

1.2 Revenue Recognition

Revenue is being recognized on accrual basis.

1.3 Property, Plant and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any Cost comprising of purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use. Capital work-in-progress comprises of the cost of Property, plant and equipment that are not yet ready for their intended use at the reporting date. Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment Property, plant and equipment exclude any item individually costing Rs. 5,000 or less which are not capitalized except when they are part of a larger capital investment programme.

1.4 Depreciation & Amortization

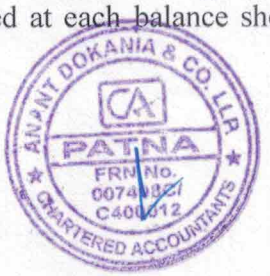
Depreciation on Property, plant and equipment is provided on the written down value method over their useful life as pre scribed in Schedule - II of the Companies Act, 2013. Depreciation for Property, plant and equipment purchased/sold during a period is proportionately charged. Intangible Property, plant and equipment are amortized over their respective individual estimated useful lives on a straight line basis (Preliminary Expenses & Pre-Operative Expenses in 5 Years), commencing from the date the asset is available to the company for use.

1.5 Inventories

Inventories – NIL

1.6 Provisions and contingent liabilities

A provision is recognized when the Company has a present obligation as a result of past event and 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. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.



Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the financial statements.

1.7 Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages etc. are recognised in the period in which the employees render the related service.

The retirement benefit obligations are not recognize d in the books and will be accounted for as and when paid.

1.8 Taxation

Current Income taxes are accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions.

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

1.9 Earnings Per Share

Basic & Diluted Earnings per share is computed by dividing the Net profit/loss after tax by weighted average number of shares outstanding during the period.

For: ASTERISK HOEME PVT.LTD.

(Santosh Kr. Sinha)	(Sreshth Sinha)
Director	Director
DIN 02211524	DIN 08184723

ASTERISK HOME PRIVATE LIMITED

DIRECTORS REPORT FOR THE FINANCIAL YEAR 2022-23

To,
The Members,

Your directors have pleasure in presenting their 22st (Twenty Second) Directors' Report on the business and operations of the company together with the audited statement of accounts for the year ended 31st March 2023,

Financial Highlights

During the year under review, performance of your company is as under:

(Amount in Rupees)

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Revenue from Operation	1,03,70,500.00	74,71,000.00
Other Income	0.00	0.00
Total Income	**1,03,70,500.00**	**74,71,000.00**
Less: Expenses	92,82,805.00	63,42,261.20
Profit/(Loss) before Tax	**10,87,695.00**	**11,28,738.80**
Less: Tax Expenses	3,39,360.00	3,21,140.00
Profit/(Loss) for the year	**7,48,335.00**	**8,07,598.80**

State of the Company's affairs and future outlook

The company is engaged in the business of providing medical services. The company has commenced its business in the financial year 2000-01 and is hopeful to expand its business by providing allied services in the time to come.

Web Link of Annual Return

The Company does not maintain any website.

Number of Meeting of the Board

During the year under Review 4 (four) meetings of the board of directors of the company were held.

Particulars of contract or arrangements with related parties

Enclosed with this report and marked as "**Annexure-A**"

Statutory Auditors

The Company at its AGM held on 25.09.2019 had appointed M/s ANANT DOKANIA & CO LLP, Chartered Accountants as Statutory Auditors of the Company for the FY 2019-20 to 2023-24, subject to ratification of their appointment by the members at every annual general meeting.

Explanations to qualification, reservation or adverse remark of the auditor

Auditor remarks are self explanatory and required no more clarifications.

Material changes from the date of closure of the financial year in the nature of business and their effect on the financial position of the company

No such material changes have occurred in the company from the date of closure of financial year.

Details of Director and key Managerial Personnel appointed/resigned during the year.

No New Director was appointed in Financial Year 2022-23.

Details of significant and material orders passed by the regulators or court or tribunals impacting the going concern status and company's operation in future.

No such order has been passed.

Details in respect of fraud reported by auditor under sub-section 12 of section 143 other than those which are reportable to the Central Government.

No Such fraud has been reported by the auditor.

Directors Responsibility Statement

In accordance with the provisions of section 134(5) of the Companies Act 2013, directors confirm that:

a) In the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departure.

b) The directors had 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 31st March, 2023 and of the profit and loss of the company for that period.

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

d) The directors had prepared the annual accounts on a going concern basis.

e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

The directors express their sincere appreciation to the valued member, bankers, auditors, suppliers, customers, professionals and employees associated with the company for their support.

For: ASTERISK HOME PVT.LTD.

(Santosh Kr. Sinha)
Director
DIN 02211524

(Sreshth Sinha)
Director
DIN 08184723

Date: 30.08.2023
Place: Patna

ANNEXURE-A

FORM NO AOC-2

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. **Details of contracts or arrangements or transactions not at arm's length basis:** The Company has not entered into any contract or arrangement which is not at arm's length.

   a) Name(s) of the related party and nature of relationship: **Not Applicable**
   b) Nature of contracts/arrangements/transactions: **Not Applicable**
   c) Duration of the contracts/arrangements/transactions: **Not Applicable**
   d) Salient terms of the contracts/arrangements/transactions including the value, if any: **Not Applicable**
   e) Justification for entering into such contracts/arrangements/transactions: **Not Applicable**
   f) Date(s) of approval by the Board: **Not Applicable**
   g) Amount paid as advances, if any: **Not Applicable**
   h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: **Not Applicable**

2. **Details of Material contracts or arrangements or transactions at arm's length basis:**

   a) Name(s) of the related party and nature of relationship: N.A.
   nature of relationship: Directors of the Company
   b) Nature of contracts/arrangements/transactions: **NA**
   c) Duration of the contracts/arrangements/transactions: **Perpetual**
   d) Salient terms of the contracts/arrangements/transactions including the value, if any: **None**
   e) Date(s) of approval by the Board: **Not Applicable**
   f) Amount paid as advances, if any: **Not Applicable**

For: ASTERISK HOME PVT.LTD.

(Santosh Kr. Sinha)	(Sreshth Sinha)
Director	Director
DIN 02211524	DIN 08184723

Date: 30.08.2023
Place: Patna