

Manitechneest Solutions LLP

Financial Year 2020-21

CONTENTS: -Independent Auditor's Report, Balance Sheet, Statement of Profit and Loss and Notes to Accounts.

**Purushottam Khandelwal & Co.
Chartered Accountants.**



INDEPENDENT AUDITOR'S REPORT

To,
The Partners,
Manitechnest Solutions LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **MANITECHNEST SOLUTIONS LLP**, which comprise the Balance Sheet as at 31st March 2021 and the Statement of Profit and Loss for the period then ended as at 31st March 2021, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information .

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Limited Liability Partnership Act, 2008 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 2021, and its Profit/Loss for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified by the Institute of Chartered Accountants of India. 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 LLP 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. 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.

Emphasis of Matter

We draw attention to Note No. 6 of Notes to accounts for the period ended on 31.03.2021, which describes that the potential impact of COVID-19 pandemic on the financial results of the Company is dependent on future developments, which remain uncertain.

Our opinion is not modified in respect of above matter.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of LLP is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management of LLP is responsible for assessing the LLP'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 the Management of LLP either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

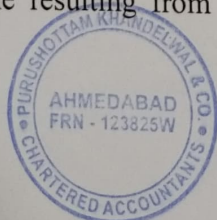
Management of LLP are also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve



collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

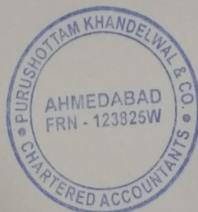
We communicate with Management of LLP regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide Management of LLP 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

We report that:

- a We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b In our opinion proper books of account as specified in the Limited Liability Partnership Act, 2008 have been kept by the LLP so far as appears from our examination of those books;
- c Balance Sheet and Statement of Profit & Loss are in agreement with the books of account.



- c Balance Sheet and Statement of Profit & Loss are in agreement with the books of account.
- d In our opinion, the Balance Sheet and Statement of Profit & Loss statement comply with the accounting Standard notified by the Institute of Chartered accountants of India.
- E In our opinion and to the best of our information and according to the explanations given to us:
- The LLP does not have any pending litigations which would impact its financial position.
 - The LLP did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

Place: Ahmedabad
Date: 09-Sept-2021

For Purushottam Khandelwal & Co.
Chartered Accountants
Firm Registration No. 123825W

P. H. Khandelwal

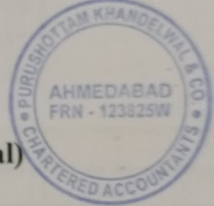
(Purushottam Khandelwal)

Partner

M No. 100601

FRN: 123825W

UDIN : 21100601AAAAHJ8660



MANITECHNEST SOLUTIONS LLP
A/102, SWAGAT RAINFOREST 1, KUDASAN,
GANDHINAGAR, AHMEDABAD- 382421
BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Sch. No.	As At 31-03-2021	As At 31-03-2020
I. CONTRIBUTION AND LIABILITIES			
(1) Partner's Funds			
(a) Contribution	"A"	7,06,972	17,902
(b) Reserves & Surplus			-
(2) Liabilities			
(a) Unsecured Loans	"B"	4,78,801	3,78,800
(b) Creditors/Trade Payables	"C"	1,13,280	41,572
(c) Provisions	"D"	5,000	5,000
Total		13,04,053	4,43,274
II. ASSETS			
(a) Property, Plant & Equipments	"E"	5,30,996	1,18,614
(b) Cash and cash equivalents	"F"	6,56,611	2,97,329
(c) Other Current Assets	"G"	1,16,446	27,331
Total		13,04,053	4,43,274
Notes to Accounts	"L"		

AS PER CERTIFICATE ATTACHED

FOR PURUSHOTTAM KHANDELWAL & CO
CHARTERED ACCOUNTANTS

P. H. Khandelwal

(CA. P.H. KHANDELWAL)

(Partner)

M. No. : 100601

F.R.N.: 123825W

PLACE: AHMEDABAD

DATED: 09-Sep-2021

UDIN: 21100601AAAAHJ8660

FOR MANITECHNEST
SOLUTIONS,LLP

Manisha Vidwansingh.
(Manisha Dhruwey)

Designated Partner

DIN : 08556780

Rushali Dhruwey
(Rushali Dhruwey)

Designated Partner

DIN : 08556781



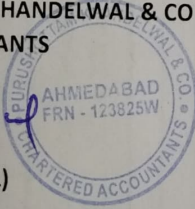
Manishha Vidwansingh.

MANITECHNEST SOLUTIONS LLP
A/102, SWAGAT RAINFOREST 1, KUDASAN,
GANDHINAGAR, AHMEDABAD- 382421

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDING 31ST MARCH, 2021

Particulars	Sch. No.	Period Ended On 31-03-2021	Period Ended On 31-03-2020
I. INCOME			
(a) Revenue from Operation		-	-
(b) Other Income		-	-
Total Income (I)		-	-
II. EXPENSES:			
(a) Cost of Material Consumed		-	-
(b) Direct Expense	"H"	-	500
(c) Depreciation and Amortization	"I"	91,256	10,384
(d) Finance Cost	"J"	1	115
(e) Other Expenses	"K"	6,99,836	71,099
Total Expenses (II)		7,91,094	82,098
Profit And Loss For The Period (I-II) /Transferred To Capital A/c		(7,91,094)	(82,098)
Notes to Accounts		"L"	

FOR PURUSHOTTAM KHANDELWAL & CO
CHARTERED ACCOUNTANTS



P. H. Khanelwal

(CA. P.H. KHANDELWAL)
(Partner)

M. No. : 100601

F.R.N.: 123825W

PLACE: AHMEDABAD

DATED: 09-Sep-2021

UDIN: 21100601AAAAHJ8660



Manishavidwansingh

FOR MANITECHNEST
SOLUTIONS,LLP

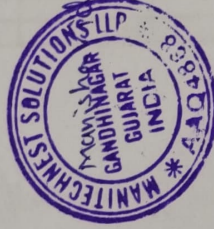
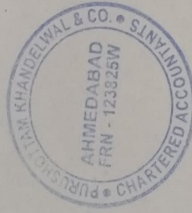
Manishavidwansingh
(Manisha Dhruwey)
Designated Partner
DIN : 08556780

Rushali Dhruwey
(Rushali Dhruwey)
Designated Partner
DIN : 08556781

MANITECHNEST SOLUTIONS LLP

Partners' Contribution
Schedule - A

Name	Opening Balance as on 1/04/2020	Additions	Withdrawal	Interest On Capital	Remuneration	Profit/Loss	Closing Balance as on 31/03/2020
RUSHALI DHRUWEY	25,371	2,00,000	-	-	-	(2,37,328)	(11,958)
MANISHA DHRUWEY	(7,468)	14,75,258	1,95,094	-	-	(5,53,765)	7,18,930
TOTAL	17902	16,75,258	1,95,094	-	-	(7,91,094)	7,06,972



MANITECHNEST SOLUTIONS LLP

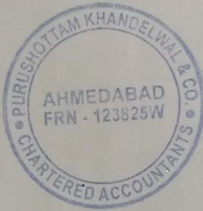
Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : "A" Contribution		Rupees	Rupees
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
	Capital Contribution	7,06,972	-
	Total	7,06,972	-

Note : "B" Unsecured Loans		Rupees	Rupees
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
1	V S Dhruvey	78,800	78,800
2	Unsecured Loan	-	3,00,000
3	Jaldeep	4,00,001	-
	Total	4,78,801	3,78,800

Note : "C" Creditors/Trades Payable		Rupees	Rupees
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
	<u>Sundry Creditors</u>		
1	Micro & Nano Technologies	-	5,900
2	Net Distribution Service Private Ltd.	-	6,950
3	Purushottam Khandelwal & co.	5,900	2,360
4	R.S & Company	-	19,170
5	Stayam 64	-	6,694
6	Venus Data Products	-	498
7	Aprameya Engineering	1,07,380	-
	Total	1,13,280	41,572

Note : "D" Provisions		Rupees	Rupees
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
1	Unpaid Audit Fee	5,000	5,000
	Total	5,000	5,000



Manish Gandhi

MANITECHNEST SOLUTIONS LLP
ANNEXURE - "E"
CALCULATION OF DEPRECIATION UNDER SECTION 32 OF INCOME TAX ACT 1961

Particulars	Block	Opening WDV 01-04-2020	Addition before 180 Days	Addition after 180 Days	Total Value	Sale During the Year	Depreciation During the Year	Closing WDV 31-03-2021
Apple Pen	15%	6,663	-	-	6,663	-	999	5,664
I Phone	15%	53,600	-	-	53,600	-	8,040	45,560
Lenovo Tablet	15%	-	-	1,09,250	1,09,250	-	8,194	1,01,056
Tablet	15%	14,097	-	-	14,097	-	2,115	11,982
Apple Ipad	15%	28,818	-	-	28,818	-	4,323	24,496
Apple Key Pad	15%	10,897	-	-	10,897	-	1,634	9,262
Baby Scale	15%	-	-	45,000	45,000	-	3,375	41,625
B.P. Monitor	15%	-	-	54,000	54,000	-	4,050	49,950
Glucometer	15%	-	-	19,500	19,500	-	1,463	18,038
Hemoglobin Meter	15%	-	13,600	75,000	88,600	-	7,665	80,935
Hospital Management Software	40%	-	84,746	-	84,746	-	33,898	50,848
HP Pavilion 14	40%	-	-	54,661	54,661	-	10,932	43,729
Infatometer	15%	-	-	6,500	6,500	-	488	6,013
Micro Cuvette	15%	-	-	16,000	16,000	-	1,200	14,800
Printer	40%	4,538	-	-	4,538	-	1,815	2,723
Thermometer	15%	-	-	14,201	14,201	-	1,065	13,136
Website under Development	0%	-	-	11,180	11,180	-	-	11,180
Total		1,18,614	98,346	4,05,292	6,22,252	-	91,256	5,30,996



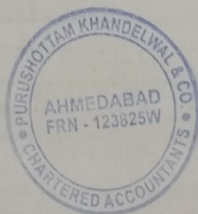
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MANITECHNEST SOLUTIONS LLP

Schedules Forming Integral Part of the Balance Sheet as at 31st
March, 2021

Note : F Cash & Cash Equivalent		Rupees	
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
1	Cash-In-Hand	4,49,090	116
2	Indian Bank	2,07,521	2,97,213
	Total	6,56,611	2,97,329

Note : G Other Current Assets		Rupees	
Sr. No	Particulars	As At 31-03-2021	As At 31-03-2020
1	Gst Receivable	1,16,446	27,331
	Total	1,16,446	27,331



Manish Gandhi Singh

MANITECHNEST SOLUTIONS LLP

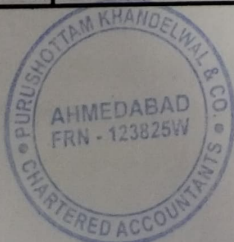
Schedules Forming Integral Part of the Statement of Profit and Loss for the period ending on 31st March, 2021

Note : "H" Direct Expense		Rupees	Rupees
Sr. No	Particulars	For the period ended 31.03.2021	For the period ended 31.03.2020
1	Freight Exp.	-	500
Total		-	500

Note : "I" Depreciation & Amortized Cost		Rupees	Rupees
Sr. No	Particulars	For the period ended 31.03.2021	For the period ended 31.03.2020
1	Depreciation	91,256	10,384
Total		91,256	10,384

Note : "J" Finance Cost		Rupees	Rupees
Sr. No	Particulars	For the period ended 31.03.2021	For the period ended 31.03.2020
1	Bank Charges	1	115
Total		1	115

Note : "K" Other Expenses		Rupees	Rupees
Sr. No	Particulars	For the period ended 31.03.2021	For the period ended 31.03.2020
1	Audit Fee ✓	5,000	5,000
2	Adult Weighting Machine	-	1,517
3	Donation ✓	25,000	-
4	BP Machine	-	1,440
5	Equal UIP 50	1,650	-
6	FACE MASK	360	-
7	Food & Beverages	13,568	289
8	Glucomter	-	1,115
9	GST Late Fee	300	-
10	Labrotory Coumable	19,470	-
11	Legal & Professional Fee	8,820	2,180
12	Medicine Expense	2,578	-
13	OFFICE EXPENSES	950	-
14	PETROL EXPENSES	24,379	-
15	Printing & Stationery Expense	580	1,564
16	Solar Charges	-	891
17	Thermometer	-	4,500
18	Misc Equipment	-	30,720
19	Baby Scale	-	5,000
20	Promotion Expense	17,835	-
21	Round Off	8	-
22	Salary expenses ✓	2,58,020	-
23	Stature Meter	1,600	-
24	Traveling Expense ✓	3,19,718	16,883
Total		6,99,836	71,099



Manish Kansinh

SCHEDULE- "L"

NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES.

A) BASIS OF ACCOUNTING

THE ACCOUNTS ARE PREPARED AS PER GOING CONCERN UNDER HISTORICAL COST CONVENTIONS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

B) METHOD OF ACCOUNTING

THE FIRM FOLLOWS ACCRUAL METHOD OF ACCOUNTING AND RECOGNIZE PROFIT AND LOSS ON ACCRUAL BASIS UNLESS OTHERWISE STATED ELSEWHERE.

C) FIXED ASSET

FIXED ASSETS ARE PURCHASED BY COMPANY ARE RECORDED ON HISTORICAL COST AS REDUCED BY DEPRECIATION.

D) DEPRECIATION

DEPRECIATION IS PROVIDED ON WDV METHOD AS PER INCOME TAX ACT, 1961.

E) PURCHASES AND EXPENSES

THE PURCHASES ARE SHOWN EXCLUSIVE OF GST.

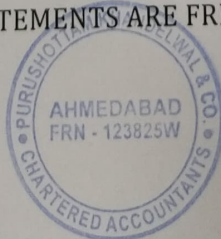
THE MAJOR ITEMS OF THE EXPENSES ARE ACCOUNTED FOR ON TIME PRO-RATA BASIS AND NECESSARY PROVISIONS FOR THE SAME ARE MADE.

F) REMUNERATION TO AUDITORS

PARTICULAR	RUPEES 31.03.2021
AUDIT FEE	5,000/-

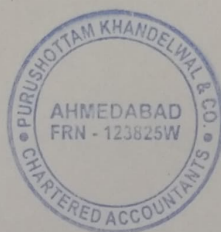
2. FIGURES HAVE BEEN ROUNDED OFF TO THE NEAREST RUPEE.

3. THESE FINANCIAL STATEMENTS ARE THE RESPONSIBILITY OF PARTNERS. OUR RESPONSIBILITY IS TO EXPRESS IN OPINION ON THESE FINANCIAL STATEMENTS BASED ON OUR AUDIT. WE CONDUCTED OUR AUDIT IN ACCORDANCE WITH AUDITING STANDARDS GENERALLY ACCEPTED IN INDIA. THOSE STANDARDS REQUIRE THAT WE PLAN AND PERFORM THE AUDIT TO OBTAIN REASONABLE ASSURANCE ABOUT WHETHER THE FINANCIAL STATEMENTS ARE FREE OF MATERIAL MISSTATEMENT. AN



AUDIT INCLUDES EXAMINING ON TEST BASIS, EVIDENCE SUPPORTING THE AMOUNTS AND DISCLOSURES IN FINANCIAL STATEMENT. AN AUDIT ALSO INCLUDES ASSESSING THE ACCOUNTING PRINCIPLES USED AND SIGNIFICANT ESTIMATES MADE BY PARTNERS, AS WELL AS EVALUATING THE OVERALL FINANCIAL STATEMENT PRESENTATION. WE BELIEVE THAT OUR AUDIT PROVIDES REASONABLE BASIS FOR OUR OPINION.

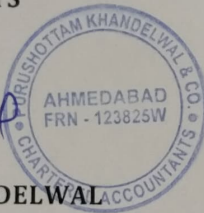
4. WE HAVE RELIED UPON PARTNERS AUTHENTICATION AND INTERNAL VOUCHERS PREPARED BY THE ASSESSEE WHEREVER EXTERNAL SUPPORTING IS NOT AVAILABLE.
5. BALANCES OF SUNDRY DEBTORS, CREDITORS AND UNSECURED LOANS / ADVANCES ARE SUBJECT TO CONFIRMATION.



6. THE COMPANY IS ACTIVELY MONITORING THE IMPACT OF THE GLOBAL HEALTH PANDEMIC ON ITS FINANCIAL CONDITION, LIQUIDITY, OPERATIONS, SUPPLIERS; INDUSTRY, AND WORKFORCE. THE MANAGEMENT OF COMPANY HAS USED THE PRINCIPLES OF PRUDENCE IN APPLYING JUDGMENTS, ESTIMATES AND ASSUMPTIONS BASED ON THE CURRENT ESTIMATES. IN ASSESSING THE RECOVERABILITY OF ASSETS SUCH AS INVENTORIES, FINANCIAL ASSETS AND OTHER ASSETS, BASED ON CURRENT INDICATORS OF FUTURE ECONOMIC CONDITIONS, THE MANAGEMENT OF COMPANY EXPECTS TO RECOVER THE CARRYING AMOUNTS OF ITS ASSETS. THE EXTENT TO WHICH COVID-19 IMPACTS THE OPERATIONS WILL DEPEND ON FUTURE DEVELOPMENTS WHICH REMAIN UNCERTAIN. THE MANAGEMENT OF COMPANY BELIEVES THAT IT HAS TAKEN INTO ACCOUNT ALL THE POSSIBLE IMPACT OF KNOWN EVENTS ARISING FROM COVID-19 PANDEMIC IN THE PREPARATION OF THE FINANCIAL RESULTS. HOWEVER, THE IMPACT ASSESSMENT OF COVID-19 IS A CONTINUING PROCESS GIVEN THE UNCERTAINTIES ASSOCIATED WITH ITS NATURE AND DURATION. THE MANAGEMENT OF COMPANY WILL CONTINUE TO MONITOR ANY MATERIAL CHANGES TO FUTURE ECONOMIC CONDITIONS.

AS PER OUR ATTACHED REPORT OF EVEN DATE.

FOR, PURUSHOTTAM KHANDLWAL & CO.
CHARTERED ACCOUNTANTS
FRN: 123825W



P. H. K. Khandlwal

CA PURUSHOTTAM KHANDLWAL
PARTNER

MEMBERSHIP No. 100601

DATE :- 09-SEP-2021

PLACE :- AHMEDABAD

UDIN :- 21100601AAAAHJ8660

FOR, MANITECHNEST SOLUTIONS LLP



Manisha Khandlwal

MANISHA DHRUWEY
DESIGNATED PARTNER

DIN: 08556780

Rushali Dhruwey

RUSHALI DHRUWEY
DESIGNATED PARTNER

DIN: 08556781