

STATEMENT OF ACCOUNTS
OF
PACESS WELLNESS INDIA LLP,
NEAR RTO, CALTEX JUNCTION
KANNUR KERALA
For The Year Ended 31st March 2024



PRABHU & ASSOCIATES
Chartered Accountants
Soubhaghya Complex, Near Sreepuram School,
Pallikkunnu, Kannur-670004
Mob.:9567516243
Email ID: carprabhu95@gmail.com

MS. PACESS WELLNESS INDIA LLP
LLPIN: ABB-6239
NEAR RTO OFFICE, CALTEX KANNUR-02
Balance Sheet for the year ended 31st, March 2024

Particulars	Note	As at 31 March, 2024	As at 31 March, 2023
CAPITAL AND LIABILITIES			
Partners Capital Account	1	6,00,000.00	6,00,000.00
Borrowings	2	57,00,000.00	40,00,000.00
Current liabilities			
(a) Sundry Creditors		-	17,875.00
(b) Provisions & Other current liabilities	3	4,21,821.00	4,08,197.00
		67,21,821.00	50,26,072.00
ASSETS			
Fixed Assets			
Written Down Value	4	17,96,765.00	23,87,113.00
Less: Depreciation during the year		2,29,272.00	3,29,149.00
		15,67,493.00	20,57,964.00
Debit Balance in Profit & Loss Account	5	8,94,791.72	2,53,306.00
Current assets			
(a) Deposit and Advance	6	3,88,957.00	4,21,231.00
(b) Sundry Debtors		9,73,707.00	5,72,972.00
(c) Closing Stock		4,10,057.28	4,53,368.00
(d) Cash & Bank	7	5,74,061.00	2,79,205.00
(e) Other current assets	8	19,12,754.00	9,88,026.00
TOTAL		67,21,821.00	50,26,072.00

Place : Kannur

Date : 15-10-2024

As approved by the Partners

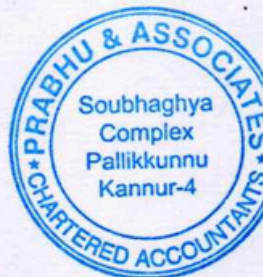
As per our separate report of even date attached

For PACESS Wellness India LLP

Designated Partner

PRABHU & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN NO. 026618S

CA RAGHAVENDRA PRABHU, ACA
 Proprietor
 Membership No. 253707



MS. PACESS WELLNESS INDIA LLP
LLPIN:ABB-6239
NEAR RTO OFFICE,CALTEX KANNUR-02

Statement of Trading and Profit & Loss for the year ended 31 March, 2024

Particluras	Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
INCOME			
Revenue from Operation	9	28,14,618.00	16,89,024.00
Total		28,14,618.00	16,89,024.00
DIRECT EXPENSES			
Direct expenses	10	6,00,775.00	8,48,345.00
Changes in Stock in trade	11	43,310.72	-4,53,368.00
Total		6,44,085.72	3,94,977.00
Gross Profit		21,70,532.28	12,94,047.00
OTHER INCOME			
Other Income	12	1,48,714.00	2,40,528.00
Total		1,48,714.00	2,40,528.00
INDIRECT EXPENSES			
Salary & Allowances		9,91,431.00	4,81,540.00
Depreciation	4	2,29,272.00	3,29,149.00
Selling & Administartion Expenses	13	15,90,029.00	9,77,192.00
Total		28,10,732.00	17,87,881.00
Net Loss During the Period		-4,91,485.72	-2,53,306.00
Tax expense			
(a) Tax expense for current year		-	-
Net Loss During the Period		-4,91,485.72	-2,53,306.00
Remuneration to Working Partners		1,50,000.00	-
Balance Transferred to Reserves		-6,41,485.72	-2,53,306.00

Place : Kannur

Date : 15-10-2024

As approved by the Partners

As per our separate report of even date attached

For PACESS Wellness India LLP

Designated Partner

PRABHU & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN NO. 826618S
 CA RAGHAVENDRA PRABHU, ACA
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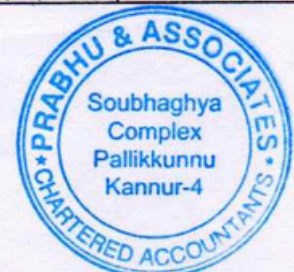
Schedule forming part of Financial Statement

Note : 1 Partners capital account

Particulars	As at 31st March, 2024	As at 31st March, 2023
Mrs. Fasila	1,00,000.00	1,00,000.00
Mr. Noorudheen Aboobacker	1,00,000.00	1,00,000.00
Mr. Puthiya Paramban Abdul Salam	1,00,000.00	1,00,000.00
Mr. Sashidharan Kazhakupurayil	1,00,000.00	1,00,000.00
Mr. Satheesan Chemmarathil	1,00,000.00	1,00,000.00
Mr. Sharfuldeen Valiyapeedika Kandy	1,00,000.00	1,00,000.00
Total	6,00,000.00	6,00,000.00

Note : 2 Borrowings

Particulars	As at 31st March, 2024	As at 31st March, 2023
Unsecured Loan		
Mr. Bala Nair	2,00,000.00	2,00,000.00
Mr. Faizan Moosa	3,00,000.00	2,00,000.00
Mr. Haridas Mk	2,00,000.00	-
Mr. M Premajan	3,00,000.00	2,00,000.00
Mr. Mohammed Sherief	3,00,000.00	2,00,000.00
Mr. Preman Pondhen	3,00,000.00	2,00,000.00
Mrs. Sherin K C	1,00,000.00	1,00,000.00
Mr. Raja Gopal	2,00,000.00	2,00,000.00
Mr. Abdul Khader Mohammedkunhi	2,00,000.00	2,00,000.00
Mr. Abdul Latheef	3,00,000.00	2,00,000.00
Mr. Abdul Razzak Puthukkudi	3,00,000.00	2,00,000.00
Mr. Abdul Salam	2,00,000.00	2,00,000.00
Mr. Abdul Shukkur	3,00,000.00	2,00,000.00
Mr. Anzari C C	3,00,000.00	2,00,000.00
Mr. Dinesh Kumar K	3,00,000.00	2,00,000.00
Mr. Faizal SM	2,00,000.00	2,00,000.00
Mr. Jaswanth Jayakaran P	3,00,000.00	2,00,000.00
Mr. Mohammed Anas	2,00,000.00	2,00,000.00
Mr. Noorudheen Aboobacker	1,00,000.00	-
Mr. Sajith K V	2,00,000.00	2,00,000.00
Mr. Sharfuldeen VK	1,00,000.00	-
Mr. Sidhique Hameed	3,00,000.00	2,00,000.00
Mr. Suresh Kumar	2,00,000.00	2,00,000.00
Mrs. Fasila	1,00,000.00	1,00,000.00
Mr. Satheeshan C	1,00,000.00	-
Mr. Sashidharan KP	1,00,000.00	-
Total	57,00,000.00	40,00,000.00



MS. PACESS WELLNESS INDIA LLP
LLPIN: ABB-6239
NEAR RTO OFFICE, CALTEX KANNUR-02

Note : 3 Other Current Liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advance Received From Customers	15,958.00	
Provisions		
Tegain Pvt Ltd.	41,000.00	
Accounting Service Charge Payable	10,500.00	
Audit Fee Payable	12,000.00	
Courier Charge Payable	3,655.00	
Rent Payable	32,400.00	33,000.00
Salary Payable	1,35,841.00	1,65,920.00
Tds Payable	3,600.00	
Remmuneration Payable	1,50,000.00	
Travelling Expenses Payable	1,250.00	1,62,500.00
Telephone Expense Payable	4,326.00	
GST Payable	11,291.00	46,777.00
Total	4,21,821.00	4,08,197.00

Note : 5 Debit Balance in Profit & Loss Account

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	2,53,306.00	-
Add: Current Year Loss	6,41,485.72	2,53,306.00
Total	8,94,791.72	2,53,306.00

Note : 6 Deposit and Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
Healthwise Pharma	10,500.00	14,000.00
Kannur Pharmacy	10,649.00	12,713.00
Makin Laboratories	43,000.00	-
Scythian Healthcare	6,437.00	-
United Laboratories	18,371.00	94,518.00
Room deposits	3,00,000.00	3,00,000.00
Total	3,88,957.00	4,21,231.00



MS. PACESS WELLNESS INDIA LLP
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NEAR RTO OFFICE, CALTEX KANNUR-02

Note : 7 Cash and Bank

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash in Hand	2,593.00	13,817.00
Bank Accounts		
Axis Bank (A/c No:922020053538777)	243.00	1,76,508.00
Canara Bank (A/c No:120001760009)	5,71,225.00	88,880.00
Total	5,74,061.00	2,79,205.00

Note : 8 Other Current Asset

Particulars	As at 31st March, 2024	As at 31st March, 2023
Abdul Salam - Current Account	11,25,000.00	4,25,000.00
Munner - Loan Account	7,00,000.00	3,00,000.00
Pre Incorporation expenses	58,686.00	1,17,366.00
Prepaid expenses	25,468.00	1,29,532.00
GST Receivable	-	16,128.00
Mrs. Summaya	600.00	-
Trade Mark	3,000.00	-
Total	19,12,754.00	9,88,026.00

Note : 9 Revenue from Operation

Particulars	As at 31st March, 2024	As at 31st March, 2023
Sales	29,63,934.00	15,39,853.00
Less: Sales Returns	2,67,143.00	1,00,917.00
	26,96,791.00	14,38,936.00
Consultation - Acupuncture	92,777.00	2,50,088.00
Consultation - Paces	25,050.00	-
Total	28,14,618.00	16,89,024.00



MS. PACESS WELLNESS INDIA LLP
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NEAR RTO OFFICE,CALTEX KANNUR-02

Note : 10 Direct expenses

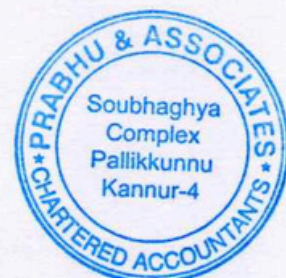
Particulars	As at 31st March,2024	As at 31st March, 2023
Purchase	6,22,276.00	8,31,535.00
Less: Purchase Returns	28,917.00	2,118.00
Acupuncture Expense	5,93,359.00	8,29,417.00
	7,416.00	18,928.00
Total	6,00,775.00	8,48,345.00

Note : 11 Changes in Stock in trade

Particulars	As at 31st March,2024	As at 31st March, 2023
Opening Stock	4,53,368.00	-
Less: Closing Stock	4,10,057.28	4,53,368.00
Total	43,310.72	-4,53,368.00

Note :12 Other Income

Particulars	As at 31st March,2024	As at 31st March, 2023
Interest From Deposit	1,014.00	-
Miscellaneous Income	1,866.00	858.00
Nutrition Course Instalment	32,000.00	-
Pacess Academic Fees 2022-23	72,834.00	2,39,670.00
Pacess Academic Fees 2023-24	41,000.00	-
Total	1,48,714.00	2,40,528.00



MS. PACESS WELLNESS INDIA LLP
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NEAR RTO OFFICE,CALTEX KANNUR-02

Note :13 Selling & Administartion Expenses

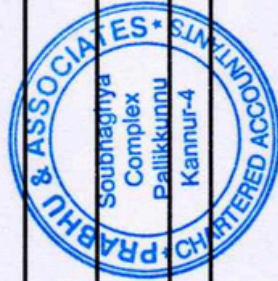
Particulars	As at 31st March,2024	As at 31st March, 2023
Accounting Service Charge	10,500.00	-
Audit Fee	12,000.00	-
Advertisement	56,155.00	-
Bank Charges	8,270.00	133.00
Business Promotion	-	1,54,858.00
Computer Maintenance	-	13,743.00
Design Work Tagline	30,905.00	8,400.00
Discount Allowed	6,684.00	400.00
Donation	200.00	15,121.00
Electricity Charges	65,589.00	41,761.00
GST Filling Charges	9,600.00	6,500.00
Incorporation Expense	58,680.00	-
Loading Charges	-	1,150.00
Motor Vehicle Repairs	5,420.00	-
Office Expenses	5,757.00	45,029.00
Printing And Stationary	79,307.00	50,331.00
Rates & Taxes	-	3,051.00
Refreshment	39,682.00	17,529.00
Registration And Legal Expenses	41,648.00	-
Rent	4,17,000.00	3,78,000.00
Repairs And Maintenance	1,731.00	20,529.00
Sales Commission	1,93,592.00	33,985.00
Sales Promotion	1,55,265.00	-
Software Expenses	-	5,900.00
Surgical Equipment	-	1,714.00
Telephone Expenses	23,619.00	16,295.00
Travelling Expense	1,16,102.00	1,30,181.00
Tution Fees	57,620.00	-
Courier Charges	56,874.00	20,893.00
Inaguration Expenses	35,201.00	8,799.00
Miscellaneous Expense	5,199.00	-
Round Off	3,818.00	-
Loss on Sale of Vehicle	93,611.00	-
Water Chargres	-	2,890.00
TOTAL	15,90,029.00	9,77,192.00



MS. PACESS WELLNESS INDIA LLP
LLPIN:ABB-6239
NEAR RTO OFFICE,CALTEX KANNUR-02
Depreciation Chart for the year ended on 31/03/2024

Note:4

S.No	Description/Block of asset	---ADDITIONS---					Note:4		
		Opening WDV	Rate	180 Days OR more	Less Than 180 Days	Sale of Asset	Total	Depreciation	Closing WDV
1	Air Conditioner	1,90,399.00	15%	-	-	-	1,90,399.00	28,560.00	1,61,839.00
	Barcode		15%		7,200.00		7,200.00	540.00	6,660.00
2	Building Account	1,84,972.00	10%	-	-	-	1,84,972.00	18,497.00	1,66,475.00
3	Cctv	35,020.00	15%	-	-	-	35,020.00	5,253.00	29,767.00
4	Computer	72,589.00	40%	-	1,060.00	-	73,649.00	29,248.00	44,401.00
5	Electrical Fitting	1,93,872.00	10%	-	-	-	1,93,872.00	19,387.00	1,74,485.00
6	Furniture And Fixtures	8,63,050.00	10%	16,000.00	-	-	8,79,050.00	87,905.00	7,91,145.00
8	Light Board	49,300.00	15%	-	-	-	49,300.00	7,395.00	41,905.00
10	Motor Vehicle	3,86,920.00	15%	-	-	3,86,920.00	-	-	-
11	Office Equipments	3,150.00	10%	-	-	-	3,150.00	315.00	2,835.00
12	Software	9,000.00	25%	-	-	-	9,000.00	2,250.00	6,750.00
13	Vaccum Cleaner	3,655.00	15%	-	-	-	3,655.00	548.00	3,107.00
14	Web Domain	-	25%	1,461.00	-	-	1,461.00	365.00	1,096.00
15	Website	66,037.00	25%	-	1,00,000.00	-	1,66,037.00	29,009.00	1,37,028.00
	Total	20,57,964.00		17,461.00	1,08,260.00	3,86,920.00	17,96,765.00	2,29,272.00	15,67,493.00



NOTES ATTACHED TO AND FORMING PART OF
FINANCIAL STATEMENT FOR THE YEAR ENDED 31/03/2024

SIGNIFICANT ACCOUNTING POLICIES

1) Basis of Preparation of Financial Statements

- The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting

2) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amount of revenues and expenses of the year. Any difference between actual result and estimates are recognized in the period in which the results are known/ materialized.

3) Property Plant & Equipment

Property Plant & Equipment are stated at their original cost less depreciation. Original cost comprises of cost of acquisition and all cost directly attributable to bringing the Assets to the present location and condition for its intended use.

Depreciation on fixed assets has been provided on written down value method as per the rates and in the manner prescribed under The Income Tax Act, 1961.

4) Provision, Contingent Liabilities and Contingent Assets

A provision is recognized when the Firm has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle such obligation, in respect of which a reliable estimate can be made. Contingent liabilities are not recognized but are disclosed at their estimated value in the Notes to the Accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

5) Provision for Current tax and Deferred tax

Provision for current tax is made based on the assessable income as computed in accordance with the provisions of Income Tax Act, 1961.

Deferred tax resulting from timing differences between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the asset will be realized in future.



NOTES ATTACHED TO AND FORMING PART OF
FINANCIAL STATEMENT FOR THE YEAR ENDED 31/03/2024

6) Inventories

Inventories are valued as per AS-2 'Valuation of Inventories' at lower of cost and net realizable value, item wise.

7) Earnings per Share

Basic/diluted earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares/dilutive potential equity shares outstanding as at the end of the year as the case may be.

8) Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year in which the asset is identified as impaired.

9) Revenue Recognition

Revenue from sale of goods is recognized on transfer of significant risk and reward to customer which coincides with dispatch and is stated at net of GST and sales returns as per AS-9 'Revenue Recognition'. Revenue from service is recognized when service is rendered and it is reasonably certain that ultimate collection is made.

10) Government Grants

Government Grants are recognized where there is reasonable assurance that the grant will be received and all the attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the value of the grant is deducted from the value of the related assets and depreciation is computed on the net value on the basis of the expected useful life of the related asset.



NOTES ATTACHED TO AND FORMING PART OF
FINANCIAL STATEMENT FOR THE YEAR ENDED 31/03/2024

11) Due to Micro, Small and Medium Enterprises:

S.No	Disclosures required under the Micro, Small & Medium Development Act, 2006
1	Delayed payments due as at the end of each accounting year on account of Principal – Rs. NIL and Interest due thereon – Rs. NIL
2	Total interest paid on all delayed payments during the year under the provisions of the Act - Rs. NIL
3	Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act – Rs. NIL
4	Interest accrued but not due– Rs. NIL (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date)
5	Total Interest Due but not paid – Rs. NIL (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes)

Date: 15-10-2024

Place: Kannur

For **PACESS Wellness India LLP**


Designated Partner

PRABHU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 026618S


CA RAGHAVENDRA PRABHU, ACA
Proprietor
Membership No. 253707



INDEPENDENT AUDITOR'S REPORT

To the Members of M/s Paces Wellness India LLP,
Kannur

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Paces Wellness India LLP, LLPIN:ABB-6239, Kannur ("the Firm"), which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss for the year 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, except for the matters described in the basis for qualified opinion section of our report, the aforesaid financial statements give the information required by the LLP 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 Firm as at March 31st, 2024, and its Profit/loss for the year ended on that date.

Basis for Qualified Opinion

1. The Sundry debtors are subject to confirmation.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under provisions of the LLP Act, 2008. 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 Firm 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 LLP Act, 2008 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.



Information Other than the Financial Statements and Auditor's Report thereon

The Designated Partners are responsible for the preparation of the other information. The other information comprises the information included in the management report, but does not include the financial statements and our auditor's report thereon. The management report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

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

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

The Designated Partners of the Firm are responsible for the with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Firm in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under 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 Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Firm 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 Firm or to cease operations, or has no realistic alternative but to do so.

Those Designated Partners are also responsible for overseeing the Firm's financial reporting process.



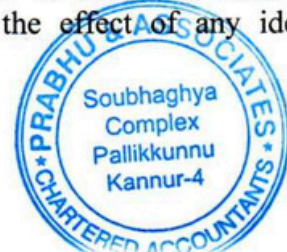
Auditor's Responsibilities for the Audit of the Financial Statements

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 scepticism throughout the audit. We also:

- a) 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.
- b) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- c) 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 Firm'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 Firm to cease to continue as a going concern.
- d) 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



Email: carprabhu95@gmail.com

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonable be expected to outweigh the public interest benefits of such communication.

For PACESS Wellness India LLP

[Signature]
Designated Partner

Place: Kannur
Date : 15-10-2024

PRABHU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 0266185

[Signature]
CA RAGHAVENDRA PRABHU, ACA
Proprietor
Membership No. 253707

UDIN: 24253707BKCIUM9560

