



INDEPENDENT AUDITOR'S REPORT

To the Members of  
M/s GAUDIUM IVF AND WOMEN HEALTH PRIVATE LIMITED

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of M/s GAUDIUM IVF AND WOMEN HEALTH PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2021, and the statement of Profit and Loss 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 Companies Act, 2013 (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, 2021, and profit and 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 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 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 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 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.

Those Board of Directors are also responsible for overseeing the company'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:



- 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) 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.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) 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. 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.
- e) 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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, we report that:

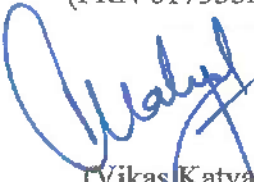
We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) 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.
- b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- c) 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.
- d) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- e) Internal financial controls have been laid down and followed by the company and such internal financial controls are adequate and are operating effectively.
- f) 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) In our opinion, the Company has disclosed the impact, of pending litigations on its financial position in its Financial Statements.
  - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



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

For Vikas Katyal & Associate  
Chartered Accountants  
(FRN 017355N)



(Vikas Katyal)

Partner

M. No. 098723



Place: New Delhi  
Dated: 29-11-2021

## ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under of Independent Auditor's Report to the Members of M/s GAUDIUM IVF AND WOMEN HEALTH PRIVATE LIMITED on Financial Statement for the year ended on 31<sup>st</sup> March, 2021)

- i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of available information.
- (b) Fixed Assets have been physically verified by the Management at reasonable intervals during the year which in our opinion is reasonable having regard to the size of the company and nature of its assets. No material discrepancies have been noticed on such verification.
- (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deed / registered sale deed provided to us, we report that, the company doesn't hold any title on land. In respect of immovable properties – Building that have been disclosed as fixed assets in the financial statements, the building was constructed on the land owned by the director and for which they have clear title.
- ii) The Company being in service industry & does not have any inventory except for unused medicines and consumables. The Management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.
- iii) The company has not granted any fresh loans, secured or unsecured, to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- iv) According to the information and explanations given, the company has neither given loans nor made investments or given guarantees and security, hence the provisions of section 185 and 186 of the Companies Act, 2013 are not applicable.
- v) According to the information and explanations given to us the company has not accepted any deposits covered u/s 73 to 76 and other relevant provisions of Companies Act, 2013 and the Rules framed their under.
- vi) The maintenance of cost record as specified by the Central Government under section (1) of section 148 of the Companies Act, 2013 is not applicable.

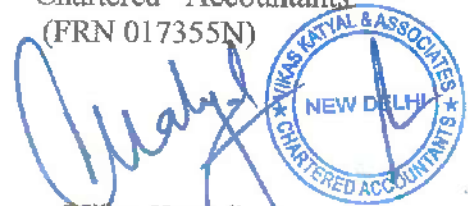


- vii) (a) According to the information and explanations given to us & the records of the company selectively examined by us the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, duty of customs, duty of excise, Goods and Service tax, cess and other statutory dues to the appropriate authorities and there were no arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and the records of the company examined by us, there are no amount payable in respect of provident fund, employee state insurance, duty of custom, GST & cess which have not been deposited on account of dispute.
- viii) In our opinion and according to the information and explanations given to us the company has not defaulted in repayment of loans or borrowing to a financial institution, bank & Government, further the company has not issued debentures.
- ix) The company has not raised funds by way of initial public offer or further public offer (including debt instruments) and terms loan during the year.
- x) Based upon the audit procedures performed and according to the information and explanations given to us by the Management, we have not come across any instance of fraud by the company or on the company by its officers or employees noticed or reported during the year.
- xi) According to the information and explanations given to us the provision of managerial remuneration as per section 197 read with Schedule V of the Companies Act, 2013 is not applicable as it is a private limited company.
- xii) In our opinion the company is not a nidhi company, hence reporting under this paragraph is not applicable.
- xiii) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable and the details of such transactions have been disclosed in Note 7 to the Financial Statements as required by the applicable accounting standards;



- xiv) During the year, company has allotted 940232 shares to Dr Manika Khanna for consideration other than Cash, against take over of running business of M/S Gaudium IVF and Gynae Solutions.
- xv) In our opinion and according to information and explanations given to us the company has not entered into any non cash transaction with its directors or persons connected with them as per the provisions of section 192 of the Companies Act, 2013.
- xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Vikas Katyal & Associate  
Chartered Accountants  
(FRN 017355N)



(Vikas Katyal)  
Partner  
M. No. 098723

Place: New Delhi  
Dated: 29-11-2021

Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	99,02,320.00	5,00,000.00
Reserves and surplus	2	(52,41,666.38)	(61,22,119.39)
Money received against share warrants		0.00	0.00
		<b>46,60,653.62</b>	<b>(56,22,119.39)</b>
<b>Share application money pending allotment</b>		<b>0.00</b>	<b>0.00</b>
<b>Non-current liabilities</b>			
Long-term borrowings	3	0.00	2,75,25,676.00
Deferred tax liabilities (Net)	4	0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions		0.00	0.00
		<b>0.00</b>	<b>2,75,25,676.00</b>
<b>Current liabilities</b>			
Short-term borrowings		0.00	0.00
Trade payables	5		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		2,41,02,192.79	1,00,82,346.09
Other current liabilities	6	3,22,79,568.00	73,77,522.00
Short-term provisions		0.00	0.00
		<b>5,63,81,760.79</b>	<b>1,74,59,868.09</b>
<b>TOTAL</b>		<b>6,10,42,414.41</b>	<b>3,93,63,424.70</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	7		
Tangible assets		3,59,57,692.45	2,82,78,452.64
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
		<b>3,59,57,692.45</b>	<b>2,82,78,452.64</b>
Non-current investments	8	35,820.00	35,820.29
Deferred tax assets (net)	4	14,06,417.00	10,12,679.00
Long-term loans and advances	9	0.00	0.00
Other non-current assets		0.00	0.00
		<b>3,73,99,929.45</b>	<b>2,93,26,951.93</b>
<b>Current assets</b>			
Current investments		0.00	0.00
Inventories	10	41,97,615.76	0.00
Trade receivables	11	2,79,148.00	0.00
Cash and cash equivalents	12	1,14,83,825.20	59,05,200.76
Short-term loans and advances	9	41,92,238.00	4,00,000.00
Other current assets	13	34,89,658.00	37,31,272.01
		<b>2,36,42,484.96</b>	<b>1,00,36,472.77</b>
<b>TOTAL</b>		<b>6,10,42,414.41</b>	<b>3,93,63,424.70</b>
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	23		

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board of Directors

As per our report of even date  
For Vikas Katyal & Associates  
Chartered Accountants  
(FRN: 017355N)

Vikas Katyal  
Partner  
Membership No.: 098723  
Place: New Delhi  
Date: 29-11-2021



*Manika*  
MANIKA KHANNA  
Director  
DIN: 07090907

*Peeyush*  
PEEYUSH KHANNA  
Director  
DIN: 07091422

UDIN: 22098723A A A B W 1395

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
<b>Revenue</b>			
Revenue from operations	14	6,17,52,205.00	7,09,58,017.00
Less: Excise duty		0.00	0.00
<b>Net Sales</b>		<b>6,17,52,205.00</b>	<b>7,09,58,017.00</b>
Other income	15	30,032.00	0.00
<b>Total revenue</b>		<b>6,17,82,237.00</b>	<b>7,09,58,017.00</b>
<b>Expenses</b>			
Cost of material Consumed	16	0.00	0.00
Purchase of stock-in-trade		1,18,13,834.01	98,27,324.00
Changes in inventories	17	(41,97,615.76)	0.00
Employee benefit expenses	18	1,21,93,751.00	1,43,79,931.00
Finance costs	19	23,18,519.00	24,73,324.00
Depreciation and amortization expenses	20	70,47,313.75	1,00,73,058.85
Other expenses	21	3,21,13,995.00	3,25,16,233.00
<b>Total expenses</b>		<b>6,12,89,797.00</b>	<b>6,92,69,870.85</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>4,92,440.00</b>	<b>16,88,146.15</b>
Exceptional items		0.00	0.00
<b>Profit before extraordinary and prior period items and tax</b>		<b>4,92,440.00</b>	<b>16,88,146.15</b>
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
<b>Profit before tax</b>		<b>4,92,440.00</b>	<b>16,88,146.15</b>
<b>Tax expenses</b>			
Current tax		0.00	0.00
Deferred tax		(3,93,738.00)	(8,89,302.00)
Excess/short provision relating earlier year tax		0.00	0.00
<b>Profit(Loss) for the period</b>		<b>8,86,178.00</b>	<b>25,77,448.15</b>
<b>Earning per share</b>			
<b>Basic</b>	<b>22</b>		
Before extraordinary Items		0.89	51.55
After extraordinary Adjustment		0.89	51.55
<b>Diluted</b>			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	<b>23</b>		

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board of Directors

As per our report of even date  
For Vikas Katyal & Associates  
Chartered Accountants  
(FRN: 017355N)

  
Vikas Katyal  
Partner  
Membership No.: 098723  
Place: New Delhi  
Date: 29-11-2021



  
MANIKA KHANNA  
Director  
DIN: 07090907

  
PEEYUSH KHANNA  
Director  
DIN: 07091422

UDIN: 22098723AAAABW1395

Notes to Financial statements for the year ended 31st March 2021

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Authorised :</b>		
1000000 (31/03/2020:500000) Equity shares of Rs. 10.00/- par value	1,00,00,000.00	50,00,000.00
<b>Issued :</b>		
990232 (31/03/2020:500000) Equity shares of Rs. 10.00/- par value	99,02,320.00	5,00,000.00
<b>Subscribed and paid-up :</b>		
990232 (31/03/2020:500000) Equity shares of Rs. 10.00/- par value	99,02,320.00	5,00,000.00
<b>Total</b>	<b>99,02,320.00</b>	<b>5,00,000.00</b>

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	50,000	5,00,000.00	50,000	5,00,000.00
Issued during the Period	9,40,232	94,02,320.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
<b>Outstanding at end of the period</b>	<b>9,90,232</b>	<b>99,02,320.00</b>	<b>50,000</b>	<b>5,00,000.00</b>

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. 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.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2021		As at 31st March 2020	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	MANIKA KHANNA	47,500	4.80	47,500	95.00
	<b>Total :</b>	<b>47,500</b>	<b>4.80</b>	<b>47,500</b>	<b>95.00</b>

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Surplus</b>		
Opening Balance	(61,22,119.39)	(86,99,567.54)
Add: Profit for the year	8,86,178.00	25,77,448.15
Less: Excess TDS	(5,724.99)	0.00
<b>Closing Balance</b>	<b>(52,41,666.38)</b>	<b>(61,22,119.39)</b>
<b>Balance carried to balance sheet</b>	<b>(52,41,666.38)</b>	<b>(61,22,119.39)</b>



*Mishra*

*Prakash*

**Note No. 17 Changes in inventories**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Inventory at the end of the year		
Finished Goods	41,97,615.76	0.00
	41,97,615.76	0.00
(Increase)/decrease in inventories		
Finished Goods	(41,97,615.76)	0.00
	(41,97,615.76)	0.00

**Note No. 18 Employee benefit expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Salaries and Wages	1,09,93,271.00	1,24,49,789.00
Contribution to provident and other fund	5,74,699.00	5,84,661.00
Staff welfare Expenses	6,25,781.00	13,45,481.00
Total	1,21,93,751.00	1,43,79,931.00

**Note No. 19 Finance costs**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest	23,18,519.00	24,73,324.00
Total	23,18,519.00	24,73,324.00

**Note No. 20 Depreciation and amortization expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Depreciation on tangible assets	70,47,313.75	1,00,73,058.85
Total	70,47,313.75	1,00,73,058.85

**Note No. 21 Other expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Bank charges	2,97,291.00	4,11,493.00
Professional expenses	96,90,741.00	1,17,84,135.00
Audit fees	2,36,000.00	2,36,000.00
Printing and stationery	1,68,080.00	3,05,690.00
Advertising expenses	43,41,382.00	23,60,230.00
Fees and Taxes	1,85,777.00	2,90,793.00
Contractual Service Fee	57,12,160.00	42,59,153.00
Repair and Maintenance	15,95,509.00	16,43,528.00
House Keeping Exp	11,26,542.00	15,37,967.00
Electricity expenses	22,51,796.00	25,91,903.00
Telephone expenses	3,54,350.00	4,27,685.00
Director's remuneration	21,00,000.00	24,00,000.00
Festival celebration expenses	31,765.00	16,850.00
Office Exp	3,00,420.00	1,30,772.00
Rent	26,95,800.00	39,40,750.00
Water Exp	60,942.00	2,704.00
Travelling Expenses	2,72,319.00	91,985.00
Conveyance expenses	37,877.00	52,445.00
Cartage	4,082.00	1,150.00
Donation	0.00	31,000.00
Courier and Inward Charges	2,03,653.00	0.00
Insurance expenses	4,47,509.00	0.00
Total	3,21,13,995.00	3,25,16,233.00



*M. Kalyal*

*Rajesh*

2.	If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2020 less residual value.
3.	Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4.	If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



✓ M. Mincha

✓ P. Singh

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From Others						
ICICI BANK LOAN ACCOUNT secured	0.00	0.00	0.00	2,75,25,676. 00	12,40,000.00	2,87,65,676.0 0
ICICI BANK O/D Account unsecured	0.00	2,70,19,937. 00	2,70,19,937.0 0	0.00	0.00	0.00
	0.00	2,70,19,937. 00	2,70,19,937.0 0	2,75,25,676. 00	12,40,000.00	2,87,65,676.0 0
<b>The Above Amount Includes</b>						
Secured Borrowings	0.00	0.00	0.00	2,75,25,676. 00	12,40,000.00	2,87,65,676.0 0
Unsecured Borrowings	0.00	2,70,19,937. 00	2,70,19,937.0 0	0.00	0.00	0.00
Amount Disclosed Under the Head "Other Current Liabilities"(Note No. 6)		(2,70,19,937. 00)	(2,70,19,937.0 0)		(12,40,000.0 0)	(12,40,000.00)
<b>Net Amount</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,75,25,676. 00</b>	<b>0</b>	<b>2,75,25,676.0 0</b>

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Deferred tax assets		
Deferred tax assets	14,06,417.00	10,12,679.00
Gross deferred tax asset	14,06,417.00	10,12,679.00
Net deferred tax assets	14,06,417.00	10,12,679.00
Net deferred tax liability	0.00	0.00

Note No. 5 Trade payables

₹ In rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(B) Others	2,41,02,192.79	1,00,82,346.09
<b>Total</b>	<b>2,41,02,192.79</b>	<b>1,00,82,346.09</b>

Note No. 6 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Current maturities of long-term debt(Note No. 3)	2,70,19,937.00	12,40,000.00
<b>Others payables</b>		
Audit fee payable	4,64,500.00	4,59,500.00
TDS payable	4,52,510.00	7,62,580.00
Telephone Exp Payable	0.00	6,852.00
Salary and Remuneration Payable	25,31,150.00	0.00
Employee Related Expenses	1,86,471.00	1,60,790.00
Security Deposit	16,25,000.00	47,45,500.00
Advance from Customers	0.00	2,300.00
<b>Total</b>	<b>52,59,631.00</b>	<b>61,37,522.00</b>
<b>Total</b>	<b>3,22,79,568.00</b>	<b>73,77,522.00</b>



Marks

Prepared

**Note No. 10 Inventories**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	41,97,615.76	0.00
<b>Total</b>	<b>41,97,615.76</b>	<b>0.00</b>

**Note No. 11 Trade receivables**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Less than six months		
Unsecured, Considered Good	2,79,148.00	0.00
<b>Total</b>	<b>2,79,148.00</b>	<b>0.00</b>
<b>Total</b>	<b>2,79,148.00</b>	<b>0.00</b>

**Note No. 12 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
BANK ACCOUNT	1,08,84,907.20	58,33,107.76
<b>Total</b>	<b>1,08,84,907.20</b>	<b>58,33,107.76</b>
Cash in hand		
Cash in hand	5,98,918.00	72,093.00
<b>Total</b>	<b>5,98,918.00</b>	<b>72,093.00</b>
<b>Total</b>	<b>1,14,83,825.20</b>	<b>59,05,200.76</b>

**Note No. 13 Other current assets**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Other Assets</b>		
Imprest A/c	2,26,587.00	0.00
Income Tax Refund	8,62,560.00	0.00
Advance tax	14,00,000.00	7,00,000.00
Advance to Suppliers	4,53,453.00	10,41,088.00
Tax deducted at source	70,799.00	1,68,284.00
Other Current Assets (175,843 + 2,53,752)	4,34,049.00	2,98,991.00
Debtors for Fixed assets	0.00	12,78,909.01
TDS Excess Deposited	42,210.00	2,44,000.00
<b>Total</b>	<b>34,89,658.00</b>	<b>37,31,272.01</b>

**Note No. 14 Revenue from operations**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of services	6,17,52,205.00	7,09,58,017.00
<b>Net revenue from operations</b>	<b>6,17,52,205.00</b>	<b>7,09,58,017.00</b>

**Note No. 15 Other income**

₹ in rupees

Particulars	31st March 2021	31st March 2020
<b>Other non-operating income</b>		
Sundry Balance written off	30,032.00	0.00
<b>Total</b>	<b>30,032.00</b>	<b>0.00</b>



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Note No. 7 Property, Plant and Equipment as at 31st March 2021

Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block			
	Useful Life (in Years)	Balance as at 1st April 2020	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2021	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2021	Balance as at 31st March 2020	
A Tangible assets												
Own Assets												
COMPUTERS	3.00	16,30,834.00	1,44,344.00	0.00	0.00	17,75,178.00	11,31,278.95	3,33,145.13	0.00	14,64,424.08	3,10,753.92	4,99,555.05
PRINTER	3.00	66,684.00	11,027.00	0.00	0.00	77,711.00	38,750.89	18,234.07	0.00	56,984.96	20,726.04	27,933.11
UPS	5.00	5,38,080.00	52,805.00	0.00	0.00	5,90,885.00	3,03,826.77	1,07,599.23	0.00	4,11,426.00	1,79,459.00	2,34,253.23
ELECTRICAL EQUIPMENTS	10.00	18,32,010.00	0.00	0.00	0.00	18,32,010.00	6,35,583.63	3,09,754.78	0.00	9,45,338.41	8,86,671.59	11,96,426.37
FURNITURE	10.00	23,66,228.70	38,22,224.00	0.00	0.00	61,88,452.70	7,51,895.33	5,05,625.76	0.00	12,57,521.09	49,30,931.61	16,14,333.37
AIR CONDITIONER	5.00	59,96,078.00	7,44,066.38	0.00	0.00	67,40,144.38	26,91,573.16	14,27,882.18	0.00	43,19,255.34	24,20,889.04	31,04,504.84
CASH COUNTING MACHINE	5.00	10,000.00	13,500.00	0.00	0.00	23,500.00	5,239.54	2,295.57	0.00	7,535.11	15,964.89	4,760.46
CCTV CAMERA	5.00	4,21,673.00	55,965.18	0.00	0.00	4,77,638.18	2,18,274.72	93,813.88	0.00	3,12,088.60	1,65,549.58	2,03,398.28
LED TV	5.00	5,43,400.00	52,757.00	0.00	0.00	5,96,157.00	3,03,646.89	1,10,076.20	0.00	4,13,723.09	1,82,433.91	2,39,753.11
MUSIC SYSTEM	5.00	53,997.00	0.00	0.00	0.00	53,997.00	26,277.56	12,493.15	0.00	38,770.71	15,226.29	27,719.44
OFFICE EQUIPMENTS	5.00	7,27,350.00	5,05,488.00	0.00	0.00	12,32,838.00	2,96,420.52	2,30,573.37	0.00	5,26,993.89	7,05,844.11	4,30,929.48
REFRIGERATOR	5.00	1,50,000.00	0.00	0.00	0.00	1,50,000.00	68,357.04	36,796.47	0.00	1,05,153.51	44,846.49	81,642.95
SURGICAL EQUIPMENTS	5.00	3,94,689.00	0.00	0.00	0.00	3,94,689.00	2,19,820.88	78,813.06	0.00	2,98,633.94	96,055.06	1,74,868.12
WATER COOLER	5.00	98,900.00	15,193.00	0.00	0.00	1,14,093.00	55,374.30	20,198.60	0.00	75,572.90	38,520.10	43,525.70
ECG MACHINE	15.00	45,000.00	0.00	0.00	0.00	45,000.00	10,539.16	6,237.41	0.00	16,776.57	28,223.43	34,460.84
HOSPITAL EQUIPMENTS	15.00	1,23,30,734.00	0.00	0.00	0.00	1,23,30,734.00	28,76,629.59	17,11,192.91	0.00	45,87,822.50	77,42,911.50	94,54,104.41
LIFT	15.00	19,77,500.00	0.00	0.00	0.00	19,77,500.00	4,92,623.95	2,68,762.56	0.00	7,61,386.51	12,16,113.49	14,84,876.05
MACHINE and EQUIPMENTS	15.00	93,66,289.00	86,25,184.00	0.00	0.00	1,79,91,473.00	22,99,971.84	14,42,497.86	0.00	37,42,469.70	1,42,49,003.30	70,66,317.16
WATER TREATMENT PLANT	15.00	7,37,641.00	0.00	0.00	0.00	7,37,641.00	1,83,842.68	1,00,237.50	0.00	2,84,080.18	4,53,560.82	5,53,798.32
SOLAR HEATING SYSTEM,	15.00	63,000.00	0.00	0.00	0.00	63,000.00	15,701.52	8,561.02	0.00	24,262.54	38,737.46	47,298.48
Building	60.00	18,86,063.00	0.00	0.00	0.00	18,86,063.00	1,32,069.14	85,419.50	0.00	2,17,488.64	16,68,574.36	17,53,993.86
ECCO Ambulance	10.00	0.00	6,84,000.00	0.00	0.00	6,84,000.00	0.00	1,37,303.54	0.00	1,37,303.54	5,46,696.46	0.00
Total (A)		4,12,36,150.70	1,47,26,553.56	0.00	0.00	5,69,62,704.26	1,29,57,698.06	70,47,313.75	0.00	2,00,05,011.81	3,59,57,692.45	2,82,78,452.64
P.Y Total		4,30,76,883.70	23,32,765.00	0.00	0.00	4,12,36,150.70	37,99,228.20	1,00,73,058.85	9,14,588.99	2,82,78,452.64	3,92,77,655.50	

General Notes

1. No depreciation if remaining useful life is negative or zero.



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Note No. 8 Non-current investments

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Trade Investment (Valued at cost unless stated otherwise)		
Investments in partnership firms (Unquoted)		
In Others		
Investments in capital partnership firms unquoted trade (Lower of cost and Market value)	35,820.00	35,820.29
Gross Investment	35,820.00	35,820.29
Net Investment	35,820.00	35,820.29
Aggregate amount of unquoted investments	35,820.00	35,820.29

Investments in capital partnership firms unquoted trade

Name of Partners	Share in profits (in %)	
	31/3/2021	31/3/2020

Note No. 9 Loans and advances

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	0.00	8,53,000.00	0.00	3,70,000.00
	0.00	8,53,000.00	0.00	3,70,000.00
Loans and advances to related parties				
Unsecured, considered good	0.00	30,73,738.00	0.00	0.00
	0.00	30,73,738.00	0.00	0.00
Other loans and advances				
Staff Advance	0.00	2,65,500.00	0.00	30,000.00
	0.00	2,65,500.00	0.00	30,000.00
Total	0.00	41,92,238.00	0.00	4,00,000.00



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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	COMPUTERS Computers and data processing units	Useful Life (In Years) Shift Type						Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)												
		2	3	4	5	6	7				8	9	10	11	12							
1																						
COMPUTERS	15/10/2018	3,99,961.00	19,998.05	1,04,510.92																		
COMPUTERS	07/02/2019	4,66,359.00	23,317.95	1,56,049.96																		
COMPUTERS	15/10/2018	4,37,780.00	21,889.00	1,14,393.14																		
COMPUTERS	27/12/2018	60,534.00	3,026.70	18,634.73																		
COMPUTERS	31/03/2019	1,35,700.00	6,785.00	49,905.37																		
Computer	10/05/2019	1,18,000.00	5,900.00	51,412.79																		
Printer	03/04/2019	12,500.00	625.00	4,648.14																		
Computer	01/03/2021	98,094.00	0.00	0.00																		
Computer	19/01/2021	36,500.00	1,825.00	0.00																		
Computer	13/06/2020	9,750.00	487.50	0.00																		
<b>Total</b>		<b>17,75,178.00</b>	<b>83,854.20</b>	<b>4,99,555.05</b>																		<b>3,33,145.13</b>

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	PRINTER Computers and data processing units	Useful Life (In Years) Shift Type						Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)													
		2	3	4	5	6	7				8	9	10	11	12								
1																							
PRINTER	15/10/2018	33,984.00	1,699.20	8,880.12																			
PRINTER	06/12/2018	17,000.00	850.00	5,005.68																			
Printer patna	06/03/2020	15,700.00	785.00	14,047.31																			
Printer	07/03/2021	11,027.00	551.35	0.00																			
<b>Total</b>		<b>77,711.00</b>	<b>3,885.55</b>	<b>27,933.11</b>																			<b>18,234.07</b>



✓ Months  
✓ Receipts

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Shift Type					
UPS	UPS	15/10/2018	5,38,080.00	26,904.00	2,34,253.23	6	7	8	9	10	11	12	
UPS	UPS	01/03/2021	52,805.00	2,640.25	0.00		1825.00	534.00	1291.00	365.00	45.07	1,05,577.93	
Total			5,90,885.00	29,544.25	2,34,253.23		1825.00	0.00	1825.00	31.00	45.07	2,021.30	1,07,599.23

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Shift Type					
BED	FURNITURE	13/02/2019	10,030.00	501.50	7,185.42	6	7	8	9	10	11	12	
FURNITURE	FURNITURE	15/10/2018	14,51,889.70	72,594.49	9,47,774.53		3650.00	413.00	3237.00	365.00	25.89	1,860.31	
FURNITURE	FURNITURE	15/10/2018	3,10,893.00	15,544.65	2,02,946.87		3650.00	534.00	3116.00	365.00	25.89	2,45,378.83	
FURNITURE	FURNITURE	15/10/2018	2,33,115.00	11,655.75	1,52,174.41		3650.00	534.00	3116.00	365.00	25.89	52,542.94	
FURNITURE	FURNITURE	15/10/2018	9,180.00	459.00	5,992.59		3650.00	534.00	3116.00	365.00	25.89	39,397.95	
FURNITURE	FURNITURE	26/10/2018	3,540.00	177.00	2,331.34		3650.00	523.00	3127.00	365.00	25.89	1,551.48	
FURNITURE	FURNITURE	03/11/2018	83,228.00	4,161.40	55,161.41		3650.00	515.00	3135.00	365.00	25.89	603.58	
FURNITURE	FURNITURE	09/03/2019	11,328.00	566.40	8,258.22		3650.00	389.00	3261.00	365.00	25.89	14,281.29	
Almirah	FURNITURE	07/01/2020	10,000.00	500.00	9,398.73		3650.00	85.00	3565.00	365.00	25.89	2,138.05	
Aluminium Ladders	FURNITURE	20/05/2019	4,050.00	202.50	3,141.83		3650.00	317.00	3333.00	365.00	25.89	2,433.33	
Bed - Patna	FURNITURE	29/02/2020	12,300.00	615.00	12,021.58		3650.00	32.00	3618.00	365.00	25.89	813.42	
Furniture	FURNITURE	24/08/2019	4,956.00	247.80	3,721.97		3650.00	352.00	3298.00	365.00	25.89	3,112.39	
Furniture	FURNITURE	24/08/2019	62,794.00	3,139.70	52,977.39		3650.00	221.00	3429.00	365.00	25.89	963.62	
Wheel chair	FURNITURE	16/02/2020	8,925.00	446.25	6,658.51		3650.00	359.00	3291.00	365.00	25.89	13,715.85	
Furniture	FURNITURE	16/02/2020	1,50,000.00	7,500.00	1,44,588.57		3650.00	51.00	3599.00	365.00	25.89	1,723.89	
													37,433.98



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	17/08/2020	6,826.00	341.30	0.00	3650.00	0.00	3650.00	227.00	25.89	1,099.08
Furniture	30/12/2020	53,100.00	2,655.00	0.00	3650.00	0.00	3650.00	92.00	25.89	3,465.15
Furniture	11/01/2021	11,000.00	550.00	0.00	3650.00	0.00	3650.00	80.00	25.89	624.20
Furniture	01/03/2021	37,51,298.00	1,87,564.90	0.00	3650.00	0.00	3650.00	31.00	25.89	82,466.42
<b>Total</b>		<b>61,88,452.70</b>	<b>3,09,422.64</b>	<b>16,14,333.37</b>						<b>5,05,625.76</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	AIR CONDITIONER Office equipment	Useful Life (In Years) Shift Type	5.00 Single															
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)							
1	2	3	4	5	6	7	8	9	10	11	12							
AIR CONDITIONER	15/10/2018	29,800.00	1,490.00	12,973.43		1825.00	534.00	1291.00	365.00	45.07	5,847.12							
AIR CONDITIONER	22/11/2018	40,000.00	2,000.00	18,444.98		1825.00	496.00	1329.00	365.00	45.07	8,313.15							
AIR CONDITIONER	11/01/2019	1,01,000.00	5,050.00	49,998.86		1825.00	446.00	1379.00	365.00	45.07	22,534.49							
AIR CONDITIONER	01/02/2019	9,46,767.00	47,338.35	4,82,171.31		1825.00	425.00	1400.00	365.00	45.07	2,17,314.61							
AIR CONDITIONER	01/02/2019	10,72,879.00	53,643.95	5,46,397.87		1825.00	425.00	1400.00	365.00	45.07	2,46,261.52							
AIR CONDITIONER	04/02/2019	45,000.00	2,250.00	23,009.25		1825.00	422.00	1403.00	365.00	45.07	10,370.27							
AIR CONDITIONER	16/02/2019	8,89,642.00	44,482.10	4,62,129.88		1825.00	410.00	1415.00	365.00	45.07	2,08,281.94							
AIR CONDITIONER	18/02/2019	10,09,989.00	50,499.45	5,26,014.95		1825.00	408.00	1417.00	365.00	45.07	2,37,074.94							
AIR CONDITIONER	24/02/2019	8,94,127.00	44,706.35	4,69,311.33		1825.00	402.00	1423.00	365.00	45.07	2,11,518.62							
AIR CONDITIONER	06/03/2019	9,66,874.00	48,343.70	5,14,052.98		1825.00	392.00	1433.00	365.00	45.07	2,31,683.68							
AIR CONDITIONER	01/03/2021	7,44,066.38	37,203.32	0.00		1825.00	0.00	1825.00	31.00	45.07	28,481.84							
<b>Total</b>		<b>67,40,144.38</b>	<b>3,37,007.22</b>	<b>31,04,504.84</b>							<b>14,27,682.18</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	CASH COUNTING MACHINE Office equipment	Useful Life (In Years) Shift Type	5.00 Single															
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)							
1	3	4	5	6	7	8	9	10	11	12								

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Name of Asset	CCTV CAMERA	Useful Life (In Years)	5.00	Single						
Group of asset	Office equipment	Shift Type								
CASH COUNTING MACHINE	14/12/2018	10,000.00	500.00	4,760.46	1825.00	474.00	1351.00	365.00	45.07	2,145.54
CASH COUNTING MACHINE	23/03/2021	13,500.00	675.00	0.00	1825.00	0.00	1825.00	9.00	45.07	150.03
Total		23,500.00	1,175.00	4,760.46						2,295.57

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	CCTV CAMERA	Useful Life (In Years)	5.00	Single						
Group of asset	Office equipment	Shift Type								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	11	12
CCTV CAMERA	15/10/2018	3,67,570.00	18,378.50	1,60,021.67		1825.00	534.00	1291.00	365.00	72,121.77
CCTV Camera	23/10/2019	54,103.00	2,705.15	43,376.61		1825.00	161.00	1664.00	365.00	19,549.84
CCTV	01/03/2021	55,965.18	2,798.26	0.00		1825.00	0.00	1825.00	31.00	2,142.27
Total		4,77,638.18	23,881.91	2,03,398.28						93,813.88

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	ECG MACHINE	Useful Life (In Years)	15.00	Single						
Group of asset	Plant and Machinery	Shift Type								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	11	12
ECG	21/11/2018	45,000.00	2,250.00	34,460.84		5475.00	497.00	4978.00	365.00	6,237.41
Total		45,000.00	2,250.00	34,460.84						6,237.41



*Manish*  
*Parag*

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	ELECTRICAL EQUIPMENTS		Useful Life (In Years)			10.00		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
	Electrical Installations and Equipment		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)		
1	2	3	4	5	6	7	8	9	10	11
ELECTRICAL EQUIPMENT	15/10/2018	6,75,000.00	33,750.00	4,40,631.14		3650.00	534.00	3116.00	365.00	25.89
ELECTRICAL EQUIPMENT	15/10/2018	4,70,000.00	23,500.00	3,06,809.83		3650.00	534.00	3116.00	365.00	25.89
ELECTRICAL EQUIPMENT	15/10/2018	6,85,060.00	34,253.00	4,47,198.17		3650.00	534.00	3116.00	365.00	25.89
UPS	05/12/2019	1,950.00	97.50	1,787.23		3650.00	118.00	3532.00	365.00	25.89
Total		18,32,010.00	91,600.50	11,96,426.37						

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	HOSPITAL EQUIPMENTS		Useful Life (In Years)			15.00		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
	Plant and Machinery		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)		
1	2	3	4	5	6	7	8	9	10	11
HOSPITAL EQUIPMENTS	15/10/2018	25,20,000.00	1,26,000.00	18,91,939.01		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	10,36,000.00	51,800.00	7,77,797.15		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	3,30,880.00	16,544.00	2,48,414.59		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	5,88,820.00	29,441.00	4,42,068.07		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	2,22,430.00	11,121.50	1,66,993.65		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	3,99,725.00	19,986.25	3,00,101.31		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	6,63,396.00	33,169.80	4,98,057.45		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	53,100.00	2,655.00	39,865.86		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	9,73,500.00	48,675.00	7,30,874.06		5475.00	534.00	4941.00	365.00	18.10
HOSPITAL EQUIPMENTS	15/10/2018	17,28,700.00	86,435.00	12,97,855.14		5475.00	534.00	4941.00	365.00	18.10



*M. Sankar*

*M. Sankar*

Name of Asset	LED TV	Useful Life (In Years)	5.00	Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	8	Standard life as per Co.s act 2013 (In Days)	7	Date of sale of assets if any	6	Opening WDV	5	Residual value	4	Original cost of asset	3	Date of purchase of asset	Group of asset	LED TV	Office equipment	1	2	3	4	5	6	7	8	9	10	11	12
HOSPITAL EQUIPMENTS		15/10/2018	1,18,000.00	5,900.00	88,590.80		5475.00	534.00	4941.00	365.00	18.10	16,034.93																				
HOSPITAL EQUIPMENTS		15/10/2018	1,46,754.00	7,337.70	1,10,178.42		5475.00	534.00	4941.00	365.00	18.10	19,942.29																				
HOSPITAL EQUIPMENTS		15/10/2018	36,960.00	1,848.00	27,748.44		5475.00	534.00	4941.00	365.00	18.10	5,022.47																				
HOSPITAL EQUIPMENTS		15/10/2018	36,960.00	1,848.00	27,748.44		5475.00	534.00	4941.00	365.00	18.10	5,022.47																				
HOSPITAL EQUIPMENTS		15/10/2018	4,99,294.00	24,964.70	3,74,854.68		5475.00	534.00	4941.00	365.00	18.10	67,848.70																				
HOSPITAL EQUIPMENTS		01/11/2018	34,720.00	1,736.00	26,306.44		5475.00	517.00	4958.00	365.00	18.10	4,761.47																				
HOSPITAL EQUIPMENTS		02/11/2018	34,720.00	1,736.00	26,320.53		5475.00	516.00	4959.00	365.00	18.10	4,764.02																				
HOSPITAL EQUIPMENTS		15/10/2018	72,800.00	3,640.00	54,656.01		5475.00	534.00	4941.00	365.00	18.10	9,892.74																				
HOSPITAL EQUIPMENTS		15/10/2018	36,960.00	1,848.00	27,748.44		5475.00	534.00	4941.00	365.00	18.10	5,022.47																				
HOSPITAL EQUIPMENTS		15/10/2018	36,960.00	1,848.00	27,748.44		5475.00	534.00	4941.00	365.00	18.10	5,022.47																				
HOSPITAL EQUIPMENTS		03/11/2018	34,720.00	1,736.00	26,334.63		5475.00	515.00	4960.00	365.00	18.10	4,766.57																				
HOSPITAL EQUIPMENTS		05/11/2018	34,720.00	1,736.00	26,362.83		5475.00	513.00	4962.00	365.00	18.10	4,771.67																				
HOSPITAL EQUIPMENTS		17/12/2018	11,20,810.00	56,040.50	8,70,147.46		5475.00	471.00	5004.00	365.00	18.10	1,57,496.69																				
HOSPITAL EQUIPMENTS		08/01/2019	34,000.00	1,700.00	26,699.89		5475.00	449.00	5026.00	365.00	18.10	4,832.68																				
HOSPITAL EQUIPMENTS		16/01/2019	34,000.00	1,700.00	26,810.36		5475.00	441.00	5034.00	365.00	18.10	4,852.68																				
HOSPITAL EQUIPMENTS		11/02/2019	33,748.00	1,687.40	26,968.01		5475.00	415.00	5060.00	365.00	18.10	4,881.21																				
HOSPITAL EQUIPMENTS		11/02/2019	33,748.00	1,687.40	26,968.01		5475.00	415.00	5060.00	365.00	18.10	4,881.21																				
HOSPITAL EQUIPMENTS		05/03/2019	26,609.00	1,330.45	21,500.99		5475.00	393.00	5082.00	365.00	18.10	3,891.68																				
HOSPITAL EQUIPMENTS		31/03/2019	4,70,400.00	23,520.00	3,85,066.55		5475.00	367.00	5108.00	365.00	18.10	69,697.05																				
CTG Monitor		10/09/2019	62,720.00	3,136.00	56,392.48		5475.00	204.00	5271.00	365.00	18.10	10,207.04																				
Lighting Arrestor		18/05/2019	82,600.00	4,130.00	69,569.29		5475.00	319.00	5156.00	365.00	18.10	12,592.04																				
Ultra Sound Machine		28/08/2019	7,25,000.00	36,250.00	6,47,197.20		5475.00	217.00	5258.00	365.00	18.10	1,17,142.69																				
Medical Weighting Machine		02/04/2019	17,700.00	885.00	14,496.30		5475.00	365.00	5110.00	365.00	18.10	2,623.83																				
SA Crest Syring Pump		17/08/2019	49,280.00	2,464.00	43,723.48		5475.00	228.00	5247.00	365.00	18.10	7,913.95																				
Total			1,23,30,734.00	6,16,536.70	94,54,104.41							17,11,192.91																				

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	LED TV	Useful Life (In Years)	5.00	Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	8	Standard life as per Co.s act 2013 (In Days)	7	Date of sale of assets if any	6	Opening WDV	5	Residual value	4	Original cost of asset	3	Date of purchase of asset	Group of asset	LED TV	Office equipment	1	2	3	4	5	6	7	8	9	10	11	12
LED TV		15/10/2018	33,000.00	1,650.00	14,366.56		1825.00	534.00	1291.00		365.00	45.07	6,475.01																			
LED TV		15/10/2018	79,500.00	3,975.00	34,610.34		1825.00	534.00	1291.00		365.00	45.07	15,598.88																			
LED TV		15/10/2018	1,69,000.00	8,450.00	73,574.18		1825.00	534.00	1291.00		365.00	45.07	33,159.88																			



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Name of Asset	LIFT	Plant and Machinery	Useful Life (In Years)	Shift Type	15.00	Single	Depreciation (col5 * col11 * col10 / 365)			
LED TV										
LED TV	31/10/2018	1,99,300.00	9,965.00	88,928.17	1825.00	518.00	1307.00	365.00	45.07	40,079.93
LED TV	06/11/2018	37,000.00	1,850.00	16,660.07	1825.00	512.00	1313.00	365.00	45.07	7,508.69
LCD	11/11/2018	25,600.00	1,280.00	11,613.79	1825.00	507.00	1318.00	365.00	45.07	5,234.34
Total	01/03/2021	52,757.00	2,637.85	0.00	1825.00	0.00	1825.00	31.00	45.07	2,019.47
		5,96,157.00	29,807.85	2,39,753.11						1,10,076.20

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	LIFT	Plant and Machinery	Useful Life (In Years)	Shift Type	15.00	Single	Depreciation (col5 * col11 * col10 / 365)			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*
1	2	3	4	5	6	7	8	9	10	11
LIFT	15/10/2018	16,95,000.00	84,750.00	12,72,554.21		5475.00	534.00	4941.00	365.00	18.10
LIFT	17/10/2018	2,82,500.00	14,125.00	2,12,321.84		5475.00	532.00	4943.00	365.00	18.10
Total		19,77,500.00	98,875.00	14,84,876.05						

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	MACHINE and EQUIPMENTS	Plant and Machinery	Useful Life (In Years)	Shift Type	15.00	Single	Depreciation (col5 * col11 * col10 / 365)			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*
1	2	3	4	5	6	7	8	9	10	11
MACHINE and EQUIPMENTS	15/10/2018	90,32,297.00	4,51,614.85	67,81,172.62		5475.00	534.00	4941.00	365.00	18.10
Hospital Equipment	01/04/2019	1,18,000.00	5,900.00	96,642.00		5475.00	366.00	5109.00	365.00	18.10
Hospital Equipment	15/06/2019	93,361.00	4,668.05	79,925.43		5475.00	291.00	5184.00	365.00	18.10
Hospital Equipment	20/02/2020	20,105.00	1,005.25	19,697.35		5475.00	41.00	5434.00	365.00	18.10
Electrical Equipment	24/06/2019	64,638.00	3,231.90	55,623.65		5475.00	282.00	5193.00	365.00	18.10
Other Equipment	23/07/2019	22,208.00	1,110.40	19,429.39		5475.00	253.00	5222.00	365.00	18.10
Surgical	06/08/2019	15,680.00	784.00	13,826.72		5475.00	239.00	5236.00	365.00	18.10



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Machine and Equipment	01/03/2021	72,97,427.00	3,64,871.35	0.00	5475.00	0.00	5475.00	31.00	18.10	1,12,180.45
Machine and Equipment	10/12/2020	10,000.00	500.00	0.00	5475.00	0.00	5475.00	112.00	18.10	555.40
Machine and Equipment	11/12/2020	2,785.00	139.25	0.00	5475.00	0.00	5475.00	111.00	18.10	153.30
Machine and Equipment	01/03/2021	16,200.00	810.00	0.00	5475.00	0.00	5475.00	31.00	18.10	249.04
Machine and Equipment	20/03/2021	40,710.00	2,035.50	0.00	5475.00	0.00	5475.00	12.00	18.10	242.25
Machine and Equipment	20/07/2020	96,120.00	4,806.00	0.00	5475.00	0.00	5475.00	255.00	18.10	12,154.57
Machine and Equipment	05/03/2021	25,322.00	1,266.10	0.00	5475.00	0.00	5475.00	27.00	18.10	339.04
Machine and Equipment	21/02/2021	99,100.00	4,955.00	0.00	5475.00	0.00	5475.00	39.00	18.10	1,916.57
Machine and Equipment	26/06/2020	38,360.00	1,917.50	0.00	5475.00	0.00	5475.00	279.00	18.10	5,305.85
Machine and Equipment	15/06/2020	4,010.00	200.50	0.00	5475.00	0.00	5475.00	290.00	18.10	576.67
Machine and Equipment	13/01/2021	3,26,708.00	16,335.40	0.00	5475.00	0.00	5475.00	78.00	18.10	12,636.89
Machine and Equipment	18/03/2021	78,011.00	3,900.55	0.00	5475.00	0.00	5475.00	14.00	18.10	541.59
Machine and Equipment	26/06/2020	12,320.00	616.00	0.00	5475.00	0.00	5475.00	279.00	18.10	1,704.51
Machine and Equipment	06/07/2020	40,356.00	2,017.80	0.00	5475.00	0.00	5475.00	269.00	18.10	5,383.27
Machine and Equipment	15/06/2020	10,030.00	501.50	0.00	5475.00	0.00	5475.00	290.00	18.10	1,442.40
Machine and Equipment	01/03/2021	5,27,735.00	26,386.75	0.00	5475.00	0.00	5475.00	31.00	18.10	8,112.66
<b>Total</b>		<b>1,79,91,473.00</b>	<b>8,99,573.65</b>	<b>70,66,317.16</b>						<b>14,42,497.86</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	MUSIC SYSTEM Office equipment	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Shift Type	Single						
1		2	3	4	5	6	7	8	9	10	11	12		
MUSIC SYSTEM		07/02/2019	53,997.00	2,699.85	27,719.44		1825.00	419.00	1406.00	365.00	45.07	12,493.15		
<b>Total</b>			<b>53,997.00</b>	<b>2,699.85</b>	<b>27,719.44</b>							<b>12,493.15</b>		



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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	OFFICE EQUIPMENTS Office equipment	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col17 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col6 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Shift Type					
1		2	3	4	5	6	7	8	9	10	11	12	
OFFICE EQUIPMENTS		15/10/2018	82,600.00	4,130.00	35,959.92		1825.00	534.00	1291.00	365.00	45.07	16,207.14	
OFFICE EQUIPMENTS		15/10/2018	48,173.00	2,408.65	20,972.13		1825.00	534.00	1291.00	365.00	45.07	9,452.14	
OFFICE EQUIPMENTS		15/10/2018	11,700.00	585.00	5,093.60		1825.00	534.00	1291.00	365.00	45.07	2,295.69	
OFFICE EQUIPMENTS		15/10/2018	8,460.00	423.00	3,683.06		1825.00	534.00	1291.00	365.00	45.07	1,659.96	
OFFICE EQUIPMENTS		16/03/2019	3,222.00	161.10	1,734.88		1825.00	382.00	1443.00	365.00	45.07	781.91	
Biometric identic MAchine Patna		09/05/2019	18,880.00	944.00	11,254.25		1825.00	328.00	1497.00	365.00	45.07	5,072.29	
Bisto SBT 350 Display		24/07/2019	11,800.00	590.00	8,138.25		1825.00	252.00	1573.00	365.00	45.07	3,667.91	
Vacuum cleaner		23/04/2019	9,000.00	450.00	5,187.52		1825.00	344.00	1481.00	365.00	45.07	2,338.02	
Water Pump		22/11/2019	5,600.00	280.00	4,696.63		1825.00	131.00	1694.00	365.00	45.07	2,116.77	
Projector patna		29/05/2019	24,500.00	1,225.00	15,207.70		1825.00	308.00	1517.00	365.00	45.07	6,854.11	
Microwave		23/04/2019	5,500.00	275.00	3,170.15		1825.00	344.00	1481.00	365.00	45.07	1,428.79	
Fire panel		05/06/2019	4,72,000.00	23,600.00	2,97,049.59		1825.00	301.00	1524.00	365.00	45.07	1,33,880.25	
Desk Phone		19/12/2019	5,575.00	278.75	4,861.02		1825.00	104.00	1721.00	365.00	45.07	2,190.86	
Desk Phone		18/03/2020	5,640.00	282.00	5,542.77		1825.00	14.00	1811.00	365.00	45.07	2,498.13	
New Cell Phone		12/04/2019	10,000.00	500.00	5,628.46		1825.00	355.00	1470.00	365.00	45.07	2,536.75	
New Cell Patna		30/04/2019	4,700.00	235.00	2,749.55		1825.00	337.00	1488.00	365.00	45.07	1,239.22	
Office Equipment		01/03/2021	19,220.00	961.00	0.00		1825.00	0.00	1825.00	31.00	45.07	735.71	
Office Equipment		01/03/2021	13,845.00	692.25	0.00		1825.00	0.00	1825.00	31.00	45.07	529.97	
Office Equipment		01/03/2021	1,339.00	66.95	0.00		1825.00	0.00	1825.00	31.00	45.07	51.26	
Office Equipment		01/03/2021	2,36,110.00	11,805.50	0.00		1825.00	0.00	1825.00	31.00	45.07	9,037.97	
Office Equipment		18/09/2020	39,974.00	1,998.70	0.00		1825.00	0.00	1825.00	195.00	45.07	9,625.14	
Office Equipment		23/01/2021	1,95,000.00	9,750.00	0.00		1825.00	0.00	1825.00	68.00	45.07	16,373.38	
<b>Total</b>			<b>12,32,838.00</b>	<b>61,641.90</b>	<b>4,30,929.48</b>							<b>2,30,573.37</b>	



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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	OT EQUIPMENTS PATNA Plant and Machinery	Useful Life (In Years)		15.00		Single		Dep Rate*	Depreciation (col5 * col11 * col10 / 365)			
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)			Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)
1		2	3	4	5	6	7	8	9	10	11	12
			0.00	0.00	0.00		5475.00	0.00	5475.00	365.00	0.00	0.00
<b>Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>							<b>0.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	REFREGIRATOR Office equipment	Useful Life (In Years)		5.00		Single		Dep Rate*	Depreciation (col5 * col11 * col10 / 365)			
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)			Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)
1		2	3	4	5	6	7	8	9	10	11	12
REFREGIRATOR		15/10/2018	84,500.00	4,225.00	36,787.09		1825.00	534.00	1291.00	365.00	45.07	16,579.94
		17/10/2018	23,000.00	1,150.00	10,044.25		1825.00	532.00	1293.00	365.00	45.07	4,526.94
		08/11/2018	9,500.00	475.00	4,290.47		1825.00	510.00	1315.00	365.00	45.07	1,933.71
Refrigerator		31/01/2020	33,000.00	1,650.00	30,521.15		1825.00	61.00	1764.00	365.00	45.07	13,755.88
<b>Total</b>			<b>1,50,000.00</b>	<b>7,500.00</b>	<b>81,642.96</b>							<b>36,796.47</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	SURGICAL EQUIPMENTS Office equipment	Useful Life (In Years)		5.00		Single		Dep Rate*	Depreciation (col5 * col11 * col10 / 365)			
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)			Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)
1		2	3	4	5	6	7	8	9	10	11	12



*Handwritten signature and initials.*



**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)			
	1	2	3	4	5	6	7	8	9	11	12
	Plant and Machinery	15/10/2018	63,000.00	3,150.00	47,298.48		5475.00	534.00	4941.00	18.10	8,561.02
		30/09/2019	0.00	23,600.00	0.00		5475.00	0.00	5475.00	0.00	0.00
	<b>Total</b>		<b>63,000.00</b>	<b>26,750.00</b>	<b>47,298.48</b>						<b>8,561.02</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
							Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)			
	1	2	3	4	5	6	7	8	9	11	12
	Building	15/10/2018	18,86,063.00	94,303.15	17,53,993.86		21900.00	534.00	21366.00	4.87	85,419.50
	<b>Total</b>		<b>18,86,063.00</b>	<b>94,303.15</b>	<b>17,53,993.86</b>						<b>85,419.50</b>



*(Handwritten signature and initials)*

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	ECCO Ambulance Motor Vehicles	Useful Life (In Years)		Shift Type		10.00		Single				
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1		2	3	4	5	6	7	8	9	10	11	12
Ambulance		22/06/2020	6,84,000.00	34,200.00	0.00		3650.00	0.00	3650.00	283.00	25.89	1,37,303.54
<b>Total</b>			<b>6,84,000.00</b>	<b>34,200.00</b>	<b>0.00</b>							<b>1,37,303.54</b>

\* Depreciation rate =  $(1 - ((\text{residual value/wdv as on 31.3.2020}) / \text{raise to power } 1 / \text{remaining useful life in years})) * 100$

**Note No. 22 Earning Per Share**

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2021	31st March 2020	31st March 2021	31st March 2020
<b>Basic</b>				
Profit after tax (A)	8,86,178.00	25,77,448.15	8,86,178.00	25,77,448.15
Weighted average number of shares outstanding (B)	9,90,232	50,000	9,90,232	50,000
Basic EPS (A / B)	0.89	51.55	0.89	51.55
Face value per share	10.00	10.00	10.00	10.00

₹ in rupees



✓ ✓ ✓  
Mishra

✓ ✓ ✓  
Sampath

GAUDIUM IVF AND WOMEN HEALTH PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.: 22

A. Significant Accounting Policies

1. Basis of accounting :-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified 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 under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Taxes on Income:-

In the event of loss company has not made any provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not been determined.



*M. Anand*

*P. Arora*

**(B)Notes on Financial Statements**

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

3. Payments to Auditors:

<b>Auditors Remuneration</b>	<b>2020-21</b>	<b>2019-20</b>
Audit Fees	2,36,000.00	2,36,000.00
<b>Total</b>	<b>2,36,000.00</b>	<b>2,36,000.00</b>

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

5. Major components of Deferred tax

<b>Particulars</b>	<b>As at 31.03.2021 (Rs.)</b>	<b>As at 31.03.2020 (Rs.)</b>
A) <i>Deferred Tax Liability</i>	0.00	0.00
B) <i>Deferred Tax Assets</i>	14,06,417.00	10,12,679.00
<b>Net Deferred Tax liabilities/(assets) (A-B)</b>	<b>(14,06,417.00)</b>	<b>(10,12,679.00)</b>

6. Related Party disclosure

**(A) Related Parties and their Relationship**

**(I) Key Management Personnel**

1. Manika Khanna.
2. Peeyush Khanna.
3. Deepak Gautam.

**(II) Relative of Key Management Personnel**

1. Gaudium Signature Lab.
2. Gaudium IVF and Gynae Solutions

*Manika*

*Peeyush*



**(B) Related Parties Transactions.**

**Transactions with Related parties** **(Figure in Lacs)**

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
<b>Remuneration Paid</b>				
Deepak Gautam	21.00		24.23	
<b>Professional fee</b>				
Gaudium IVF and Gynae Solutions				27.80
Peeyush Khanna	14.17		21.60	
<b>Purchase</b>				
Gaudium International Pvt Ltd		20.85		

7. During the year, Company has acquired the running business of Proprietorship concern M/S Gaudium IVF and Gynae Solutions, Proprietor Dr. Manika Khanna, on 1<sup>st</sup> March 2021, along with its assets and liabilities.
8. The management has considered all the possible effects, if any, that may result from the pandemic relating to COVID-19 on the results of operations, liquidity, capital resources and carrying amounts of trade receivables. In developing the assumptions and estimates relating to the uncertainties as on the balance sheet date in relation to the recoverable amounts of the assets, the management has considered the global economic conditions prevailing as at the date of approval of these financial results and has used the internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic. The management will continue to monitor and assess the ongoing developments and respond accordingly.
9. Previous year figures have been regrouped/rearranged wherever necessary.

**Signature to notes 1 to 9**

**In terms of Our Separate Audit Report of Even Date Attached.**

For Vikas Katyal & Associates  
Chartered Accountants

(Vikas Katyal)  
Partner.

Membership No. 098723

Registration No. 017355N

Place:- New Delhi

Date: - 29-11-2021

UDIN: 22098723AAAA BW1395



For GAUDIUM IVF AND WOMEN HEALTH  
PRIVATE LIMITED

  
MANIKA KHANNA  
Director

DIN : 07090907

  
PEEYUSH KHANNA  
Director

DIN : 07091422