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# *M/S Shanti Health Services Private Limited*

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Unit No. 6/11, Merlin Acropolis, 1858/1, Rajdanga Main Road, Kolkata 700107

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*Annual Report  
2023-24*

SDP & ASSOCIATES  
CHARTERED ACCOUNTANTS



# SDP & ASSOCIATES

## Chartered Accountants

46C, Chowringhee Road, Flat No. 14A & 14G

Everest House, Kolkata - 700 071

Ph: 91-33-2288-2944 / 4007-5956

4003 3324-25, 4003-5770

9874555527

Email : sandeep@sdpa.co.in

Web : www.sdpa.in

### INDEPENDENT AUDITOR'S REPORT

To the Members of M/s. Shanti Health Services Pvt. Ltd.

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the financial Statements of M/s. **Shanti Health Services Pvt. Ltd.** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March'2024, and 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 (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (i) in the case of the Balance Sheet, of the state of affairs of the Company as at 31<sup>st</sup> March 2024;
- (ii) in the case of the Statement of Profit and Loss, of the **Profit** for the year ended on 31<sup>st</sup> March 2024; and

##### Basis for Opinion

We conducted our audit of the financial Statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. 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 made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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### **Information other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do 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 and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these 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 Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014. 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 the 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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The Board of Directors is 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:

- 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.
- Under section 143(3)(i) of the Act, we are not responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls since pursuant to exemption given to Private Companies vide Notification dated 13<sup>th</sup> June, 2017, the said reporting is not applicable to the Company.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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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

1. As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, no separate report is attached herewith as in our opinion, pursuant to exemption given to private companies vide Notification dated 13th June, 2017, the said reporting is not applicable to the Company.
- (g) With respect to the provisions of section 197 of the Companies Act, 2013 no such opinion is given, as in our opinion the section 197 read with Schedule V of the Act is not applicable to Private Company.

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(h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
  - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.



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- v. The company didn't declare any dividend during the year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

46C, Chowringhee Road,  
Everest House, Flat No.14G  
Kolkata – 700071

Dated: 13.08.2024  
Place: Kolkata  
UDIN: 24062175BKELKW7568

For **SDP & ASSOCIATES**  
Chartered Accountants  
Firm's Regn. No : 322176E

**(FCA Pranita Dalmia)**  
Partner  
M.No. 062175



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Balance Sheet as at 31st March, 2024

PARTICULARS		NOTES	(Amount in Rupees Hundred)	
			As on 31.03.2024	As on 31.03.2023
<b>I.</b>	<b>Equity &amp; Liabilities</b>			
A.	<u>Shareholder's Fund:</u>			
	Share Capital	2	1,000.00	1,000.00
	Reserve & Surplus	3	51,902.47	17,886.99
B.	<u>Non Current Liabilities</u>			
	Long term borrowings	4	3,19,705.35	3,92,518.68
	Deferred Tax liabilities (Net)	5	16,682.61	6,184.02
C.	<u>Current Liabilities:</u>			
	Trade payables	6	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and			
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		31,169.01	27,329.48
	Other Current Liabilities	7	20,934.41	25,583.41
	<b>TOTAL</b>		<b>4,41,393.84</b>	<b>4,70,502.59</b>
<b>II.</b>	<b>Asset</b>			
A.	<u>Non- Current Assets:</u>			
	Property, Plant and Equipment and Intangible Assets			
	Property, Plant and Equipment	8	2,97,091.77	3,31,135.05
	Intangible Assets	9	1,066.65	1,659.03
	Other Non-Current Assets	10	35,736.35	34,733.22
B.	<u>Current Assets:</u>			
	Inventories	11	7,255.68	5,466.81
	Trade Receivables	12	13,034.69	16,893.81
	Cash and Bank Balances	13	36,294.62	26,540.11
	Short Term Loans and Advances	14	38,629.85	37,256.22
	Other Current Assets	15	12,284.23	16,818.33
	<b>TOTAL</b>		<b>4,41,393.84</b>	<b>4,70,502.59</b>

**Significant accounting Policies**


The Accompanying Notes to Accounts form an integral part of the Financial Statements.


1

Signed in Term Of Our  
Attached report of even date  
**For SDP & Associates**  
Firm's No : 322176E.  
Chartered Accountants

  
(C.A. Pranita Dalmia)  
Partner  
M.No. 062175  
Date : 13.08.2024  
Place: Kolkata  
UDIN: 24062175BKELKW7568

**For and on Behalf of the Board Of Directors**

  
**Director**  
Devendra Goel  
DIN - 00673447

  
**Director**  
Prabeen Khandelwal  
DIN -08192666






M/s. Shanti Health Services Pvt. Ltd.  
CIN - U74999WB2016PTC216030  
Unit No- 6/11, Merlin Acropolis 1858/1  
Rajdanga Main Road, Kolkata - 700 107

Statement of Profit & Loss Account for the year ended 31st March, 2024				
PARTICULARS		NOTES	(Amount in Rupees Hundred)	
			For the year ended on 31.03.2024	For the year ended on 31.03.2023
I	Revenue from operation	16	7,85,890.11	7,67,955.74
II	Other Income	17	262.00	512.49
III	<b>TOTAL INCOME (I +II)</b>		<b>7,86,152.11</b>	<b>7,68,468.22</b>
IV	<b>Expenses</b>			
	Cost of medicines, chemicals, surgicals and laboratory supplies consumed	18	1,03,533.32	1,03,141.85
	Direct Expenses	19	3,74,663.24	3,42,133.79
	Finance Cost	20	24,651.86	42,740.40
	Employee Benefit Expenses	21	1,09,913.47	1,00,141.03
	Depreciation	9	48,424.44	48,735.43
	Other Expenses	22	80,451.72	77,566.98
	<b>TOTAL (IV)</b>		<b>7,41,638.04</b>	<b>7,14,459.48</b>
	<b>44,51,402.00</b>			
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>44,514.07</b>	<b>54,008.74</b>
	Less: Exceptional Items		-	-
VI	<b>Profit before extraordinary items and tax (IV-V)</b>		<b>44,514.07</b>	<b>54,008.74</b>
	Less: Extraordinary Items		-	-
VII	<b>Profit Before Taxation (V-VI)</b>		<b>44,514.07</b>	<b>54,008.74</b>
	Less: Tax Expenses			
	Current Tax		-	-
	Deferred tax Asset (creation)/reversal (net)		10,498.60	13,601.50
	Deferred tax		-	-
VIII	<b>Profit After Taxation (VI-VII)</b>		<b>34,015.47</b>	<b>40,407.25</b>
	Earning Per Share(Basic)	23	445.14	540.09
	Earning Per Share(Diluted)	23	445.14	540.09


**Significant accounting Policies**


The Accompanying Notes to Accounts form an integral part of the Financial Statements.

Signed in Term Of Our  
Attached report of even date  
For **SDP & Associates**  
Firm's No : 322176E.  
Chartered Accountants

  
(C.A. Pranita Dalmia)  
Partner  
M.No. 062175  
Date : 13.08.2024  
Place: Kolkata  
UDIN: 24062175BKELKW7568

For and on Behalf of the Board Of Directors

  
**Director**  
Devendra Goel  
DIN - 00673447

  
**Director**  
Prabeen Khandelwal  
DIN - 08192666



**M/s. Shanti Health Services Pvt. Ltd.**  
**CIN - U74999WB2016PTC216030**  
**Unit No- 6/11, Merlin Acropolis 1858/1**  
**Rajdanga Main Road, Kolkata - 700 107**

**Note - 1**

**A Company Overview**

M/s. Shanti Health Services Pvt. Ltd. is a Private Limited Company domiciled in India and has its registered office at Kolkata, West Bengal. The Company is primarily engaged in the business of running Diagnostic Centre.

**B SIGNIFICANT ACCOUNTING POLICIES :**

**1.1**

**a. System of Accounting**

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. The financial statements have been prepared in accordance with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under historical convention as a going concern.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

**b. Use of estimates**

The presentation of financial statement in conformity with the Indian GAAP requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

**1.2 Revenue Recognition**

Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection.

- i. Revenue comprises of amount billed (net of discounts) in respect of tests conducted and is recognized as and when the samples are registered for the purpose of conducting the tests which usually take not more than 48 hours.
- ii. Items of Income/Expenditure are recognised on accrual basis and on mercantile basis. Provisions are made for all known losses and liabilities.

**1.3 Property, Plant and Equipment**

**i. Tangible Fixed**

Tangible Fixed Assets are stated at their cost of acquisition or construction less accumulated depreciation and impairment losses. Cost comprises of all costs incurred to bring assets to their location and working condition inclusive of incidental expenses and financing cost till commencement of production and are net of cenvat/vat credit.

In case of revaluation of fixed asset, any revenue surplus is credited to revaluation reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in the statement of Profit and loss. A revaluation deficit is recognised in the statement of Profit and Loss except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation reserve.



## ii. Impairment of Tangible and Intangible Assets

An asset is considered as impaired in accordance with Accounting Standard (AS)-28 on 'Impairment of Assets', when at balance sheet date there are indications that the recoverable amount of fixed assets is lower than its carrying amount. In such cases a provision is made for the impairment losses i.e. carrying amount is reduced to the recoverable amount and is recognised in Profit & Loss Account. Post impairment depreciation is provided on the revised carrying value of the asset over its useful remaining life.

### 1.4 Depreciation of Tangible Fixed Assets

Depreciation on tangible assets is provided on the straight line method over the useful lives of assets as specified in the Schedule II of the Companies Act, 2013. Accordingly, the unamortised carrying value is being depreciated over the revised/ remaining useful lives. Depreciation for assets purchased/sold during a period is proportionately charged. No depreciation is provided on credit of taxes and duties availed on purchase of capital goods. The useful life of the asset has been rounded down to the nearest integer.

#### Depreciation of Intangible Fixed Assets

Depreciation on intangible assets has been provided on straight line basis with a useful life of 5 years and no salvage value has been considered as specified in schedule II of the companies Act, 2013. No depreciation is provided on credit of taxes and duties availed on purchase of capital goods. The useful life of the asset has been rounded down to the nearest integer.

### 1.5 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost or market value determined on an individual investment basis.

Non Current Investments are carried at cost less provision for permanent Diminution in value of such investments. Current Investments are carried at lower of cost and market value.

### 1.6 Inventories

Inventories comprise of reagents, chemicals, surgical and laboratory supplies and stores and others and are valued at Cost. Cost is determined on FIFO Basis.

### 1.7 Indirect Taxes

- i. Credit of taxes and duties on input of materials are accounted for separately. Credits of taxes and duties on purchases of capital goods is reduced from the costs of the assets and no depreciation is charged thereon. Such credits are set off against taxes and duties payable on final good/services as per prevailing law.

### 1.8 Borrowing Costs:

Borrowing Costs that are attributable to the acquisition or construction of Fixed Assets are capitalised as part of the cost of such assets for the period prior to the commencement of commercial production or installation. All other costs are charged to revenue.



### **1.9 Employee Benefits**

Liability in respect of retirement benefits is provided and/or funded and charged to the Statement of Profit & Loss as follows:

#### **i. Short Term Employee Benefits**

Short -Term employee benefits are recognized in the Statement of Profit and Loss of the year in which the related services is rendered.

#### **ii. Long Term Employee Benefits**

##### Gratuity:

The company does not have any defined benefit plan. Since there is no gratuity liability as on the balance sheet date, no provision for the same has been made.

##### Leave Encashment.

Leave encashment is accounted for on cash basis.

##### Provident Fund/Family Pension Scheme/Employees State Insurance Corporation:

Contributions towards Provident Fund, Family Pension Scheme and superannuation are defined contribution schemes and the contributions are charged to Statement of Profit and Loss in the year when the contribution to the respective funds are deposited with the Government Authorities.

### **1.10 Tax Provision**

Provision for Current Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act,1961. Minimum Alternate Tax (MAT) paid in a year is charged to the statement of Profit and Loss as current tax.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Asset arising mainly on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realisation, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each balance sheet date, carrying amount of deferred asset/liability shall be reviewed and the necessary adjustment to asset or liability shall be made.

Minimum Alternative Tax(MAT)credit asset is recognised only when to the extent there is convincing evidence that the company will pay normal Income Tax during the specified period.The carrying amount of MAT credit asset is reviewed at each Balance Sheet date.

### **1.11 Earnings per Share**

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard AS-20 on 'Earnings per Share'. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

### **1.12 Provisions, Contingent Liabilities and Contingent Assets**

A Provision is recognised when the Company has a present obligation as a result of a past event, it is possible that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. A contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company.

The company does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent Assets are neither recognised nor disclosed.

### **1.13 Other Accounting Policies**

These are consistent with generally accepted accounting principles.



Notes to the Balance Sheet					
<b>Note - 2</b> <b>Share Capital</b>			(Amount in Rupees Hundred)		
			As on 31.03.2024	As on 31.03.2023	
<b>A) Authorised Capital</b>					
100,000 (P.Y-100,000) Equity Shares of `10/- each			10,000.00	10,000.00	
			<b>10,000.00</b>	<b>10,000.00</b>	
<b>B) Issued, Subscribed &amp; Paid up Capital</b>					
10,000 (P.Y-10,000) Equity Share of `10/- each fully paid			1,000.00	1,000.00	
			<b>1,000.00</b>	<b>1,000.00</b>	
<b>C) Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the year:</b>					
		As on 31.03.2024		As on 31.03.2023	
	No. Of Shares	Face Value (Amount in Rupees Hundreds)	No. Of Shares	Face Value (Amount in Rupees Hundreds)	
Outstanding at the beginning of the year	10,000	1,000.00	10,000	1,000.00	
Add: Issued during the year:	-	-	-	-	
	10,000	1,000.00	10,000	1,000.00	
Less: Bought back during the year	-	-	-	-	
	<b>10,000</b>	<b>1,000.00</b>	<b>10,000</b>	<b>1,000.00</b>	
<b>D) Rights, preferences and Restrictions attached to Equity Shares</b>					
The Company has only one class of shares referred to as equity shares having at par value of `10 per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
<b>E) List of Share holders holding more than 5% shares in the company</b>					
<b>Equity Shares</b>					
Name of Shareholder		As on 31.03.2024		As on 31.03.2023	
		No. of Shares held	% of shareholding	No. of Shares held	% of shareholding
Devendra Goel		5,000	50.00%	5,000	50.00%
Rashmi Goel		5,000	50.00%	5,000	50.00%
<b>F) List of promoter's shareholding in the company</b>					
<b>Share Held by Promoters at the end of the Year</b>					
SL No	Promoter Name	No of Shares	% of Total Shares	% Change during the year	
1	Devendra Goel	5000	50%	-	
2	Rashmi Goel	5000	50%	-	
<b>Note - 3</b> <b>Reserve &amp; Surplus</b> <b>Surplus/(Deficit) in the Statement of Profit &amp; Loss</b>			(Amount in Rupees Hundred)		
			As on 31.03.2024	As on 31.03.2023	
As per last Balance Sheet			17,886.99	(22,520.26)	
Add: Profit/(Loss) during the year			34,015.47	40,407.25	
			<b>51,902.47</b>	<b>17,886.99</b>	
<b>Note - 4</b> <b>Long term borrowings</b> <b>Unsecured</b> Loans and Advances From Related Parties (Refer Note-24)			(Amount in Rupees Hundred)		
			As on 31.03.2024	As on 31.03.2023	
			3,19,705.35	3,92,518.68	
			<b>3,19,705.35</b>	<b>3,92,518.68</b>	
<b>Note - 5</b> <b>Deferred Tax liabilities (Net)</b> <b>Deferred Tax Asset</b> On account of Carried Forward Losses as per IT act <b>Deferred Tax Liability</b> On Account of Property, Plant & Equipment & Intangible Assets			(Amount in Rupees Hundred)		
			As on 31.03.2024	As on 31.03.2023	
			(37,177.92)	(54,885.47)	
			53,860.53	61,069.49	
			<b>16,682.61</b>	<b>6,184.02</b>	



Note - 6	(Amount in Rupees Hundred)	
	As on 31.03.2024	As on 31.03.2023
<b>Trade payables</b>		
(A) total outstanding dues of micro enterprises and small enterprises, and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	31,169.01	27,329.48
	<b>31,169.01</b>	<b>27,329.48</b>

Ageing of Trade payables as at 31.03.2024

Particulars	Outstanding for following periods from due date of transaction				Total
	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) MSME	-	-	-	-	-
	-	-	-	-	-
(ii) Others	31,169.01	-	-	-	31,169.01
	(27,329.48)	-	-	-	(27,329.48)
(iii) Disputed dues – MSME	-	-	-	-	-
	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
	-	-	-	-	-

**6.1**

**Micro and Small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006**

Micro and Small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the company. These are no over dues to parties on account of principal amount and/ or interest and accordingly no additional disclosures have been made.

Note - 7	(Amount in Rupees Hundred)	
	As on 31.03.2024	As on 31.03.2023
<b>Other Current Liabilities</b>		
<b>Other Payables</b>		
Statutory Dues Payable	5,952.29	8,254.66
<b>Other payables</b>		
Outstanding Liabilities	14,982.12	17,328.75
	<b>20,934.41</b>	<b>25,583.41</b>

Note - 10	(Amount in Rupees Hundred)	
	As on 31.03.2024	As on 31.03.2023
<b>Other Non-Current Assets</b>		
Security Deposits	35,736.35	34,733.22
	<b>35,736.35</b>	<b>34,733.22</b>

Note - 11	(Amount in Rupees Hundred)	
	As on 31.03.2024	As on 31.03.2023
<b>Inventories</b>		
(As taken, valued certified by the management)		
Stock of chemicals, surgicals and laboratory supplies	7,255.68	5,466.81
(Refer Clause 1.6 of Note 1 for Valuation)	<b>7,255.68</b>	<b>5,466.81</b>



**Note- 8**

**Property, Plant and Equipment**

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BOOK VALUE		
	As on 01.04.2023	Additions	Sale During the year	As At 31.03.2024	Up to 01.04.2023	For the Year	Depreciation w/off	Up to 31.03.2024	As At 31.03.24	As At 31.03.23
	Air Conditioner	15,232.45			15,232.45	14,388.34	82.49		14,470.83	761.62
Computer	31,933.80	1,297.79		33,231.59	30,254.68	234.92		30,489.60	2,741.99	1,679.12
Electric Installation	19,828.08	138.87		19,966.95	11,100.50	1,893.68		12,994.18	6,972.77	8,727.58
Furniture and Fixture	65,959.12	4,250.00		70,209.12	37,974.86	6,603.62		44,578.48	25,630.64	27,984.26
Vehicles	17,956.58		2,800.00	15,156.58	12,513.28	2,041.59		14,554.87	601.71	5,443.30
Office Equipments	5,363.81	2,400.65		7,764.46	4,877.33	345.91		5,223.24	2,541.22	486.48
Medical Equipments	4,86,909.05	7,851.36		4,94,760.41	2,07,095.47	35,810.27		2,42,905.74	2,51,854.67	2,79,813.58
Plant and Machinery	9,489.32	356.11		9,845.43	3,744.25	610.44		4,354.69	5,490.74	5,745.07
Mobile Phones	2,979.80	294.00		3,273.80	2,568.25	209.14		2,777.39	496.41	411.55
<b>Total</b>	<b>6,55,652.01</b>	<b>16,588.78</b>	<b>2,800.00</b>	<b>6,69,440.79</b>	<b>3,24,516.96</b>	<b>47,832.06</b>	<b>-</b>	<b>3,72,349.02</b>	<b>2,97,091.77</b>	<b>3,31,135.05</b>
Previous Year	6,54,387.01	1,265.00	-	6,55,652.01	2,76,981.58	47,535.38	-	3,24,516.96	3,31,135.05	

**Note- 9**

**Intangible assets**

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BOOK VALUE		
	As on 01.04.2023	Additions	Sale During the year	As At 31.03.2024	Up to 01.04.2023	For the Year	Depreciation w/off	Up to 31.03.2024	As At 31.03.24	As At 31.03.23
	Computer Software	9,201.44	-		9,201.44	7,542.41	592.38		8,134.79	1,066.65
<b>Total</b>	<b>9,201.44</b>	<b>-</b>	<b>-</b>	<b>9,201.44</b>	<b>7,542.41</b>	<b>592.38</b>	<b>-</b>	<b>8,134.79</b>	<b>1,066.65</b>	<b>1,659.03</b>
Previous Year	8,139.44	1,062.00	-	9,201.44	6,342.36	1,200.05	-	7,542.41	1,659.03	



		(Amount in Rupees Hundred)				
		As on 31.03.2024	As on 31.03.2023			
<b>Note - 12</b>						
<b>Trade Receivables</b>						
Unsecured, considered good		13,034.69	16,893.81			
		13,034.69	16,893.81			
<b>Trade Receivable ageing as on 31st March,2024</b>						
Particulars	Outstanding for following periods from due date of Transaction.					Total
	Less than 6	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	8,277.77			4,756.92	-	13,034.69
	(10,000.56)		(6,893.25)	-	-	(16,893.81)
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	-	-	-	-	-	-

		(Amount in Rupees Hundred)	
		As on 31.03.2024	As on 31.03.2023
<b>Note - 13</b>			
<b>Cash &amp; Cash Equivalents</b>			
Balance with Bank Accounts		33,829.40	25,249.89
In Current A/c		2,465.22	1,290.22
Cash in hand (As certified by management)		36,294.62	26,540.11

		(Amount in Rupees Hundred)	
		As on 31.03.2024	As on 31.03.2023
<b>Note - 14</b>			
<b>Short Term Loans and Advances</b>			
(Unsecured & Considered good)			
<b>Other Loans &amp; Advances</b>			
Advances to suppliers		889.96	326.03
Advances Against Salary		1,617.32	1,166.83
Advance income tax (net of provision of taxes)		11,122.57	10,763.36
Balance with Statutory Government Authorities		25,000.00	25,000.00
		38,629.85	37,256.22

		(Amount in Rupees Hundred)	
		As on 31.03.2024	As on 31.03.2023
<b>Note - 15</b>			
<b>Other Current Assets</b>			
Prepaid Expenses		12,284.23	16,818.33
		12,284.23	16,818.33





## Notes to Profit &amp; Loss Account

	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Note - 16</b>		
<b>Revenue from operation</b>		
Sale of Services*	7,85,890.11	7,67,955.74
	<b>7,85,890.11</b>	<b>7,67,955.74</b>

\*represents sale in respect of diagnostic services which consists of pathological, imaging, cardiological, radiological, neurological, spirometric and polyclinic investigation.

	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Note - 17</b>		
<b>Other Income</b>		
Interest on Income tax	125.28	382.52
Sundry Balance Written Back	136.72	129.96
	<b>262.00</b>	<b>512.49</b>

	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Note - 18</b>		
<b>Cost of medicines, chemicals, surgicals and laboratory supplies consumed</b>		
Inventory at the beginning of the year	5,466.81	5,953.54
Add : Purchases	1,05,322.19	1,02,655.12
	1,10,789.00	1,08,608.66
Less: Inventory at the end of the year	7,255.68	5,466.81
Cost of medicines, chemicals, surgicals and laboratory supplies consumed	<b>1,03,533.32</b>	<b>1,03,141.85</b>

	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Note - 19</b>		
<b>Direct Expenses</b>		
Professional Fees	1,93,266.10	1,77,350.23
Maintenance & Utilities Charges	93,031.91	88,000.97
Rent	10,806.64	6,206.53
Laboratory & Testing Charges	29,133.15	23,318.66
Printing & Stationery Exp	9,788.53	7,186.27
Sample Collection Charges	38,636.91	40,071.13
	<b>3,74,663.24</b>	<b>3,42,133.79</b>

	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Note - 20</b>		
<b>Finance Cost</b>		
Interest On Term Loan	-	9.89
Interest On Unsecured Loan	24,651.86	42,730.51
	<b>24,651.86</b>	<b>42,740.40</b>



Note - 21	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Employee Benefit Expenses</b>		
Employers Contribution to PF and Others	7,075.27	6,646.11
Salaries, Bonus, Wages & Other allowances	1,01,235.62	91,927.65
Staff Welfare Expenses	1,602.58	1,567.27
	<b>1,09,913.47</b>	<b>1,00,141.03</b>
<b>21.1 Benefits to Employees:</b>		
The disclosures required under Accounting Standard 15 on "Employee Benefits" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, are given below:		
<b>Defined Contribution Scheme</b>		
	(Amount in Rupees Hundred)	
Employer's Contribution to Provident Fund & Pension Fund (Incl. Adm Charges)	7,075.27	5,658.39
<b>Total</b>	<b>7,075.27</b>	<b>5,658.39</b>
<b>21.2 Defined Benefit Scheme</b>		
No provision for payment of gratuity has been made since none of the employees has rendered continuous service for five years or more.		

Note - 22	(Amount in Rupees Hundred)	
	For the year ended on	For the year ended
	31.03.2024	on 31.03.2023
<b>Other Expenses</b>		
Auditor's Remuneration	649.00	649.00
AMC Charges	26,744.08	23,220.31
Ambulance Hire Charges	34.68	86.20
Bank Charges	2,765.52	3,269.92
Electricity Charges	16,496.20	15,166.80
Filing Fees	796.11	24.19
General Expenses	570.53	321.35
Insurance Charges	5,439.05	5,740.90
Internet Rental Charges	1,179.75	1,260.52
Legal Charges	-	946.73
Manpower Recruitment Charges	-	348.06
Medical Licence Fees	3,114.00	1,110.60
Motor Car & Bike Exp	2,156.07	2,108.90
Office Maintenance Exp	6,071.16	5,527.94
Postage & Courier Exp	14.80	6.16
Rates & Taxes	98.00	25.00
Repair & Maintenance Exp	4,521.35	5,990.84
Sales Promotion Exp & Advertisement	5,155.77	6,124.67
Telephone Expenses	771.69	733.99
Trade Licence	236.50	118.50
Travelling & Conveyance Expenses	2,329.08	4,285.46
Waste Treatment & Collection Charge	1,308.37	500.95
<b>Total</b>	<b>80,451.72</b>	<b>77,566.98</b>
<b>22.1</b>	<b>Payment To Auditors</b>	
	(Amount in Rupees Hundred)	
	400.00	400.00
	150.00	150.00
	99.00	99.00
	<b>649.00</b>	<b>649.00</b>



Note - 23 <b>Basic &amp; Diluted Earning Per Share</b>	(Amount in Rupees Thousand)	
	For the year ended on 31.03.2024	For the year ended on 31.03.2023
	Profit available to equity shareholders before extra ordinary items	44,51,407.00
Profit available to equity shareholders after extra ordinary items	44,51,407.00	54,00,874.27
No of weighted average share outstanding	10,000.00	10,000.00
Basic & Diluted EPS (in `) before extra ordinary items	445.14	540.09
Basic & Diluted EPS (in `) after extra ordinary items	445.14	540.09

24 **Related Party Disclosure**

A. List of related parties where control exists - None

B. Name of the related parties with whom the transactions were carried out during the year:

Name of the Related Party	Relationship
Lumino Industries Ltd	Enterprise over which KMP Exercise Significant Influence

C. Transaction during the year with related party:-

Nature Of Transaction	Enterprise over which KMP or relatives is having Significant Influence
Loan Received	-
Loan Repaid	95,000.00 (1,65,000.00)
Interest Paid	24,651.86 (42,730.51)

D. Year End Balance With Related Party :-

Particulars	Nature Of Transaction	Balance As On 31.03.24	Nature
Lumino Industries Ltd	Loan Taken	3,19,705.35 (3,92,518.68)	Cr

25 **Contingent Liabilities**

Nil

26 **RATIO ANALYSIS**

S.no	Ratio	Numerator	Denominator	Current Period	Previous year	% Variance	Remarks
1	Current Ratio	Current Assets	Current Liabilities	2.06	1.95	6.01%	N.A.
2	Debt-equity ratio	Total Debt	Shareholder's equity	6.04	20.78	70.92%	Due to increase in Reserves & Surplus in the Current year.
3	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	0.34	0.33	2.16%	NA
4	Return on Equity Ratio (%)	Net Profit after Taxes - Preference Dividend	Avg. Shareholder's equity	0.95	(30.69)	103.09%	Due to increase in average shareholders equity
5	Inventory turnover ratio	Sales	Average Inventory	123.54	134.49	-8.14%	N.A.
6	Trade Receivables turnover ratio	Net Credit Sales	Avg. Accounts Receivable	52.52	31.95	64.37%	Due to decrease in average trade receivables
7	Trade payables turnover ratio	Net Credit Purchases	Avg Accounts Payable	3.54	3.93	-9.86%	N.A.
8	Net capital turnover ratio	Net Sales	Average Working Capital	14.19	15.34	-7.52%	N.A.
9	Net profit ratio (%)	Net Profit after Tax	Net Sales	0.04	0.05	-17.74%	NA
10	Return on capital employed (%)	EBIT	Capital Employed	0.12	0.13	-9.00%	NA
11	Return on investment (%)	Net return on investment	Cost of investment	N.A.	N.A.	N.A.	N.A.

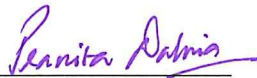


27 **Other statutory information**

- i) The Company do not have any Benami property.
- ii) The Company do not have any transactions with companies struck off.
- iii) The Company do not have any charges which is yet to be registered with ROC.
- iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v) A. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
  - B. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
    - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
- vi) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- vii) The Company is not declared wilful defaulter by any bank or financial institution or other lender.

28 Other information ..... N.A.

Signed in Term Of Our  
Attached report of even date  
**For SDP & Associates**  
Firm's No : 322176E.  
Chartered Accountants



(C.A.Pranita Dalmia)

Partner  
M.No. 062175  
Date : 13.08.2024  
Place: Kolkata  
UDIN: 24062175BKELKW7568

**For and on Behalf of the Board Of Directors**



**Director**  
Devendra Goel  
DIN - 00673447

**Director**  
Prabeen Khandelwal  
DIN - 08192666

