



M. K. BOTHRA L.L.B., F.C.A.
SANDEEP KOCHAR B.COM., F.C.A.
DHARMENDRA KUMAR B.COM., F.C.A.

AJIT VERMA
VIJAY KUMAR SAHU

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF OSCAR ENCLAVE PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **OSCAR ENCLAVE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31st March, 2022, and its profit and its cash flows 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 thereunder, 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.

Emphasis of Matters

We draw your attention to Note 23 and 24 to the Financial Statements regarding providing Corporate Guarantee and Mortgaging its Immovable Properties to Kotak Mahindra Investments Limited (CIN:U65900MH1988PLC047986) for personal loan of ₹ 67,00,000.00 Hundred (P.Y. Nil) taken by Dr. Somnath Chatterjee and Mrs. Ritu Mittal, promoter shareholderes of the Company, for purchase of shares of Suraksha Diagnostic Private Limited (CIN: U85110WB2005PTC102265) by them from the existing shareholders of the said company.

Our opinion is not modified in respect of this matter.



BRANCH :

9/12 LAL BAZAR STREET, 'E' BLOCK, 1ST FLOOR, MERCANTILE BUILDING, KOLKATA - 700 001
INDIRA NAGAR, KANKE ROAD, RANCHI-834 008, JHARKHAND, M : 91-9471186522

Information other than the Standalone Financial Statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibility of Management for the 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 and presentation 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of 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 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.

That 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 issued by the Central Government in terms of sub section 11 of Section 143 of the Act since in our opinion and according to the information and explanations given to us, the said order is not applicable to the Company.
2. 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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act, and
- (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. 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. Based on the written representation received from the management that to the best of its knowledge and belief,
 - i. No funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("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;
 - ii. No funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and



iii. Based on such audit procedures that we have 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 (i) and (ii) contain any material mis-statement.

v. During the year the Company has not declared any dividend.

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, the same is not applicable to the company, it being a private company.

For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326ARFLZO6311
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022



OSCAR ENCLAVE PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2022


(Rupees in Hundred)

PARTICULARS	NOTE	As at 31.03.2022	As at 31.03.2021
<u>EQUITY AND LIABILITIES:</u>			
Shareholders' Funds			
Share Capital.	2	2,00,000.00	2,00,000.00
Reserve and Surplus.	3	16,73,233.40	14,63,962.70
	(A)	<u>18,73,233.40</u>	<u>16,63,962.70</u>
Non Current Liabilities			
Other Long Term Liabilities	4	1,14,600.00	1,14,600.00
	(B)	<u>1,14,600.00</u>	<u>1,14,600.00</u>
Current Liabilities			
Other Current Liabilities	5	7,901.84	9,807.55
Short Term Provisions	6	1,27,245.33	52,144.16
	(C)	<u>1,35,147.17</u>	<u>61,951.71</u>
TOTAL :	(A+B+C)	<u><u>21,22,980.57</u></u>	<u><u>18,40,514.41</u></u>
<u>ASSETS:</u>			
Non-Current Assets			
<u>Property, Plant and Equipment and Intangible assets</u>			
(i) Property, Plant and Equipment	7	11,72,011.46	11,94,980.05
Non Current Investments	8	90,001.00	3,60,565.09
Long Term Loans and Advances	9	3,50,000.00	-
Other Non-Current Assets	10	1,379.08	1,379.08
	(A)	<u>16,13,391.54</u>	<u>15,56,924.22</u>
Current Assets			
Trade Receivables	11	65,254.85	41,078.82
Cash and Cash Equivalents	12	3,01,326.50	1,69,196.87
Short Term Loans and Advances	13	1,43,007.67	73,314.49
	(B)	<u>5,09,589.02</u>	<u>2,83,590.18</u>
TOTAL :	(A+B)	<u><u>21,22,980.57</u></u>	<u><u>18,40,514.41</u></u>

Significant Accounting Policies 1
Accompanying Notes form integral part of the financial statements.

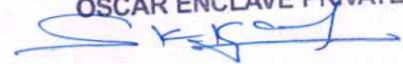
In terms of our report of even date

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

(A. VERMA) 
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN:22061326ARFLZO6311
KOLKATA THE 5TH DAY OF SEPTEMBER, 2022



OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED


Director

OSCAR ENCLAVE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

(Rupees in Hundred)

PARTICULARS	NOTE	For the Year 31.03.2022	For the Year 31.03.2021
INCOME:			
Revenue from Operations	14	3,97,275.96	2,94,003.39
Other Income	15	34,485.12	61,485.03
Total Income		4,31,761.08	3,55,488.42
EXPENSES:			
Finance Costs	16	-	14,366.16
Depreciation		22,968.59	22,967.59
Other Expenses	17	24,420.62	15,365.09
Total Expenses		47,389.21	52,698.84
Profit Before Tax		3,84,371.87	3,02,789.58
Tax Expense:			
Current Tax		75,101.17	52,144.16
Profit after Tax		3,09,270.70	2,50,645.42

Earnings per Equity Share: 18

- Basic and Diluted 1.55 1.25

Significant Accounting Policies 1
Accompanying Notes form integral part of the financial statements.

In terms of our report of even date

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

(A. VERMA)
(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN:22061326ARFLZO6311
KOLKATA THE 5TH DAY OF SEPTEMBER, 2022

OSCAR ENCLAVE PRIVATE LIMITED

Director



OSCAR ENCLAVE PRIVATE LIMITED

Director

OSCAR ENCLAVE PRIVATE LIMITED
CASH FLOW STATEMENT AS AT 31ST MARCH 2022

(Rupees in Hundred)

	As at 31.03.2022	As at 31.03.2021
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Net Profit before taxation	3,84,371.87	3,02,789.58
<u>Adjustment for :</u>		
Depreciation	22,968.59	22,967.59
Profit on Redemption of Mutual Funds	(6,139.43)	(58,345.43)
Interest on Income Tax Refund	-	(48.71)
Finance Cost	-	14,366.16
Operating Profit before change in Working Capital.	4,01,201.03	2,81,729.19
<u>Effect of Change in Working Capital:</u>		
(Increase)/Decrease in Loans and Advances	5,204.38	26,757.72
(Increase)/Decrease in Trade Receivables	(24,176.03)	(41,078.82)
Increase/(Decrease) in Current Liabilities	(1,905.71)	(19,760.60)
Cash Flow from operating activities before Tax .	3,80,323.68	2,47,647.49
<u>Less: Tax Expenses:</u>		
Income Tax Paid (Net)	74,897.56	63,875.72
Cash Flow from Operating Activities after Tax .	(A) 3,05,426.12	1,83,771.77
<u>B. CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Redemption of Mutual Funds	3,56,703.52	9,14,185.14
Investment in Mutual Funds	(80,000.00)	(7,77,258.54)
Increase in Long Term Loans & Advances	(3,50,000.00)	-
(Increase) / Decrease in Bank Deposits (Maturity > 3 months)	(1,36,705.83)	(1,25,246.92)
Cash Flow from Investing Activities.	(B) (2,10,002.32)	11,679.68
<u>C. CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Dividend Paid	(1,00,000.00)	(43,243.24)
Increase/(Decrease) in Secured Loans	-	(1,32,699.20)
Finance Cost	-	(14,366.16)
Cash Flow from Financing Activities	(C) (1,00,000.00)	(1,90,308.60)
Net Cash Flow from Operating, Investing and Financing Activities.	(A+B+C) (4,576.20)	5,142.84
Cash and Cash Equivalents at the beginning of the year	43,949.95	38,807.11
Cash and Cash Equivalents at the end of the year	39,373.75	43,949.95

Note:

1. The above Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard (AS)-3 Cash Flow Statement as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

2. Figures in bracket indicates Cash Outflow.

In terms of our report of even date.

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN:22061326ARFLZO6311
KOLKATA THE 5TH DAY OF SEPTEMBER, 2022



OSCAR ENCLAVE PRIVATE LIMITED

Karishma
 Director

OSCAR ENCLAVE PRIVATE LIMITED

S. K. Ghosh
 Director

Director

OSCAR ENCLAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022.

1. SIGNIFICANT ACCOUNTING POLICIES:

- A. Basis of Preparation:** These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

- B. Use of estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.
- C. Revenue recognition:** Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. The items of income and expenditure are recognised on accrual basis. Dividend income is recognised when the right to receive payment is established by the Balance Sheet date
- D. Property, Plant and Equipments:** Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price inclusive of duties (net of cenvat credit), taxes, incidental expenses and erection/commissioning expenses etc. upto the date the asset is ready for its intended use.
- E. Depreciation:** Depreciation is provided on the Property, Plant and Equipments on Straight Line Method over the useful life of assets as prescribed in Part C of Schedule II of the Companies Act, 2013. Depreciation on assets purchased/sold during the year is charged on pro-rata basis.
- F. Investments:** Long Term Investments are stated at cost. Provision for diminution in value is made if the decline in value is other than temporary in the opinion of the management.
- G. Inventories:** Inventories are valued at cost or net realisable value, whichever is lower.
- H. Impairment of Assets:** Impairment loss is recognised wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognised as an expense in the statement of Profit and Loss and carrying amount of the asset is reduced to its recoverable amount.
- I. Provision, Contingent Liability and Contingent Assets:** Provisions are recognised where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past event and the same is reviewed at each Balance Sheet date. Contingent Liabilities are generally not provided for in the accounts and are shown separately in Notes on Accounts. Contingent Assets are neither recognised or nor disclosed in financial statements.
- J. Dividend:** The final dividend on shares is recorded as a liability on the date of approval by the shareholders and interim dividend are recorded as a liability on the date of declaration by the Company's Board of Directors.
- K. Taxation:** Current tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is provided and recognised on timing difference between taxable income and accounting income subject to prudential consideration.

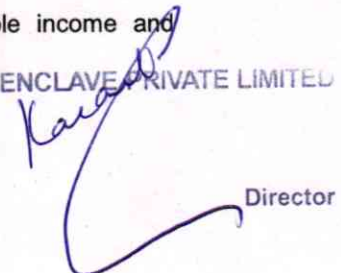
OSCAR ENCLAVE PRIVATE LIMITED



Director



OSCAR ENCLAVE PRIVATE LIMITED



Director

Deferred tax assets on unabsorbed depreciation and carry forward of losses are not recognised unless there is virtual certainty about availability of future taxable income to realise such assets.

- L. **Earnings per Share:** Basic Earnings per Share is calculated by dividing the net profit or loss after tax of the year by the total number of equity shares outstanding at the end of the year.
- M. **Operating Cycle:** Based on the nature of Products/activities of the company, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.
- N. **Cash and Cash Equivalents:** Cash and cash equivalents in the cash flow statement comprise of cash at bank and in hand and short-term investments with an original maturity of three months or less.

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED



Director



OSCAR ENCLAVE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD...)

(Rupees in Hundred)

2 SHARE CAPITAL :

Authorised :

200000 Equity Shares of ₹ 100/- each.

31.03.2022 31.03.2021

2,00,000.00 2,00,000.00

Issued, Subscribed and Paid up :

200000 Equity Shares of ₹ 100/- each.

(Out of the above issued, subscribed and paid up equity shares, 20000 equity shares have been issued as Sweat Equity for contribution to Growth and Value Addition)

2,00,000.00 2,00,000.00

2,00,000.00 2,00,000.00

2.1 Reconciliation of No. of Outstanding Shares at the beginning and at the end of the year

There has been no change / movement in number of shares outstanding at the beginning and at the end of the reporting year.

2.2 Terms / rights attached to Equity Shares:

The Company has only one class of share capital, i.e. equity shares having face value of ₹ 100/- per share. Each holder of equity share is entitled to one vote per share.

2.3 Shareholders holding more than 5% of the Shares of the Company

Sl. No.	Shareholders Name	31.03.2022		31.03.2021	
		% of holding	No. of Shares held	% of holding	No. of Shares held
1	Kishan Kumar Kejriwal	21.25%	42500	21.25%	42500
2	Ritu Mittal	10.00%	20000	10.00%	20000
3	Dneema Overseas Pvt Ltd	12.50%	25000	12.50%	25000
4	Suraksha Diagnostic & Eye Cent	10.00%	20000	10.00%	20000
5	Satish Verma	15.63%	31250	15.63%	31250
6	Karan Kanika Verma	9.37%	18750	9.37%	18750
7	Arpita Verma	6.25%	12500	6.25%	12500

2.4 Shares Held by Promoters at the End of the year

Sl. No.	Promoter Name	31.03.2022		31.03.2021		% Change during the Year
		No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
1	Santosh Kumar Kejriwal	500	0.25%	500	0.25%	-
2	Kishan Kumar Kejriwal	42500	21.25%	42500	21.25%	-
3	Somnath Chatterjee	20000	10.00%	20000	10.00%	-
4	Ritu Mittal	10000	5.00%	10000	5.00%	-
5	Dneema Overseas Pvt. Ltd.	25000	12.50%	25000	12.50%	-
6	Suraksha Diagnostic & Eye Cent	20000	10.00%	20000	10.00%	-
7	Satish Verma	31250	15.63%	31250	15.63%	-
8	Panorama Electronics Pvt. Ltd.	10000	5.00%	10000	5.00%	-
9	Kusum Kejriwal	500	0.25%	500	0.25%	-
10	Sandip Kejriwal	9000	4.50%	9000	4.50%	-
11	Arpita Verma	12500	6.25%	12500	6.25%	-
12	Karan Kanika Verma	18750	9.38%	18750	9.38%	-

OSCAR ENCLAVE PRIVATE LIMITED

[Signature]

Director

OSCAR ENCLAVE PRIVATE LIMITED



[Signature]
 Director

OSCAR ENCLAVE PRIVATE LIMITED

Notes to the Financial Statements (Contd....)

**NOTE NO.: 7
PROPERTY, PLANT AND EQUIPMENT :-
Tangible Assets**

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2021	Addition During the Year	As at 31.03.2022	Up to 31.03.2021	For the Year	Total Up to 31.03.2022	As at 31.03.2022	As at 31.03.2021
Ownership Office Space at:								
Anima Apartments 83/10 Jessore Road (S) Ground & 1st Floor, Dakbanglow More, Barasat, Kolkata 700 124	1,39,655.26	-	1,39,655.26	28,708.08	2,204.17	30,912.25	1,08,743.01	1,10,947.18
Kaikalpur Property 90 Kalitala Road, Kaikalpur, Kasba Kolkata 700 078	2,48,813.18	-	2,48,813.18	3,938.54	3,939.54	7,878.08	2,40,935.10	2,44,874.64
Southern Enclave 1582 Rajdanga Main Road, Room No.001, Ground Floor, Kasba, Kolkata-700 107	1,75,412.09	-	1,75,412.09	38,431.99	2,767.22	41,199.21	1,34,212.88	1,36,980.10
Kestopur Property BB-99 Prafulla Kanan VIP Park Ground Floor, Kolkata 700101	2,08,520.19	-	2,08,520.19	46,814.38	3,288.89	50,103.27	1,58,416.92	1,61,705.81
Usha Plaza 98.B.T.Road Kaibartya Para Ground & 1st Floor, Khardah, Kolkata 700117	1,65,594.78	-	1,65,594.78	29,111.58	2,616.40	31,727.98	1,33,866.80	1,36,483.20
Mall Road Property 1, Mall Road Kolkata-700080	2,22,415.74	-	2,22,415.74	26,168.93	3,520.79	29,689.72	1,92,726.02	1,96,246.81
Salt Lake Property DD-18/1, Sector-1 Salt Lake City Kolkata- 700064	2,43,297.71	-	2,43,297.71	39,807.06	3,845.48	43,652.54	1,99,645.17	2,03,490.65
Lift	10,300.00	-	10,300.00	6,048.34	786.10	6,834.44	3,465.56	4,251.66
TOTAL :	14,14,008.95	-	14,14,008.95	2,19,028.90	22,968.59	2,41,997.49	11,72,011.46	11,94,980.05
Previous year's figures.	14,14,008.95	-	14,14,008.95	1,96,061.31	22,967.59	2,19,028.90	11,94,980.05	

OSCAR ENCLAVE PRIVATE LIMITED
Director

[Signature]

Director

OSCAR ENCLAVE PRIVATE LIMITED

[Signature]



OSCAR ENCLAVE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD...)

		(Rupees in Hundred)	
		31.03.2022	31.03.2021
3 RESERVE AND SURPLUS :			
Balance in Statement of Profit and Loss :			
Surplus as per Last Balance Sheet		14,63,962.70	12,56,560.52
Less: Dividend Paid		1,00,000.00	43,243.24
		13,63,962.70	12,13,317.28
Add: Profit for the year		3,09,270.70	2,50,645.42
		16,73,233.40	14,63,962.70
4 OTHER LONG TERM LIABILITIES:			
Security Deposit		1,14,600.00	1,14,600.00
		1,14,600.00	1,14,600.00
5 OTHER CURRENT LIABILITIES :			
Other Liabilities:			
Statutory Dues Payable		5,974.04	5,455.62
Others Payables		1,927.80	2,351.93
Dividend Payable		-	2,000.00
		7,901.84	9,807.55
6 SHORT TERM PROVISIONS:			
For Income Tax		1,27,245.33	52,144.16
		1,27,245.33	52,144.16
8 NON CURRENT INVESTMENT:			
In Shares of a Co-Operative Society:			
South End Conclave Owners Service Co-Operative Society Limited		1.00	1.00
	(A)	1.00	1.00
In Mutual Funds:			
2,796.8400 (P.Y. Nil) units of SBI Liquid Growth		-	88,777.66
2,591.6130 (P.Y. Nil) units of L & T Liquid Growth		-	72,072.31
8,822.5340 (P.Y.4,596.2030) units of Axis Mid Cap Fund		5,000.00	2,500.00
95,907.1010 (P.Y. 10,603.1140) units of IIFL Focused Equity Reg-Growth		27,500.00	2,500.00
15,076.7460 (P.Y.1,447.3570) units of L & T Midcap Growth		30,000.00	2,500.00
1,173.5880 (P.Y. 1,173.5880) units of UTI Flexi Cap Reg-Growth		2,500.00	2,500.00
25,400.0320 (P.Y. Nil) units of UTI Value Opportunities Fund		25,000.00	-
27,489.7650 (P.Y. Nil) units of Aditya Birla SI Liquid Growth		-	89,714.12
2504.451 (P.Y. 2696.713) units of HDFC Liquid Fund - Growth Plan		-	1,00,000.00
	(B)	90,000.00	3,60,564.09
	(A+B)	90,001.00	3,60,565.09
		92,580.74	2,62,910.49
Net Annual Value of Mutual Funds			
9 LONG TERM LOANS AND ADVANCES :			
(Unsecured, considered good)			
Loan:			
To a related party			
To a Body Corporate		3,50,000.00	-
		3,50,000.00	-
10 OTHER NON-CURRENT ASSETS			
Security Deposits		1,379.08	1,379.08
		1,379.08	1,379.08

OSCAR ENCLAVE PRIVATE LIMITED


Director



OSCAR ENCLAVE PRIVATE LIMITED


Director

OSCAR ENCLAVE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD...)

	(Rupees in Hundred)	
	31.03.2022	31.03.2021
11 TRADE RECEIVABLES:		
(Unsecured, considered good)		
Trade Receivables	65,254.85	41,078.82
(Ageing Schedule - Refer Note 20)		
	65,254.85	41,078.82
12 CASH AND CASH EQUIVALENTS :		
Balances with Scheduled Banks :		
In Current Accounts.	39,321.93	43,904.93
Cash on hand	51.83	45.03
(A)	39,373.75	43,949.95
Bank Deposit :-		
Fixed Deposit Account (Maturity > 3 months)	2,52,500.00	1,25,000.00
Accrued Interest On Fixed Deposit	9,452.75	246.92
(B)	2,61,952.75	1,25,246.92
(A+B)	3,01,326.50	1,69,196.87
13 SHORT TERM LOANS AND ADVANCES :		
(Unsecured, considered good)		
Advances :(Recoverable in cash or in kind or for value to be received pending adjustments.)	825.89	1,937.56
Income Tax Payments	1,42,181.78	67,284.22
Income Tax Refundable	-	4,092.71
	1,43,007.67	73,314.49
14 REVENUE FROM OPERATIONS:		
Rent Received	3,97,275.96	2,94,003.39
	3,97,275.96	2,94,003.39
15 OTHER INCOME:		
Profit on Redemption of Mutual Funds (Net)	6,139.43	58,345.43
Interest Received	11,576.71	-
Interest on Fixed Deposit	16,674.12	3,001.02
Interest on WBSEDCL Deposit	94.86	89.87
Interest on Income Tax Refund	-	48.71
	34,485.12	61,485.03
16 FINANCE COST:		
Interest on Secured Loan	-	12,441.44
Loan Foreclosure Charges	-	1,924.72
	-	14,366.16
17 OTHER EXPENSES		
Corporation Tax	6,709.54	2,852.23
Guest House Rent	6,000.00	6,000.00
Property Mortgage Charges	3,095.34	-
Electric Expenses	2,053.80	2,286.21
Maintenance Charges	1,704.96	2,778.07
Filing Fees	1,132.00	30.00
Insurance Charges.	1,109.22	736.78
Sundry Balances Written Off	700.00	-
Annual Maintenance Charges	395.21	-
Legal Charges	354.00	-
Penalty of Service Tax	210.39	-

OSCAR ENCLAVE PRIVATE LIMITED

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Director



OSCAR ENCLAVE PRIVATE LIMITED

[Signature]
Director

OSCAR ENCLAVE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD...)

(Rupees in Hundred)

	31.03.2022	31.03.2021
17 OTHER EXPENSES (Continued)		
Auditors' Remuneration :	-	-
For Audit.	180.00	140.00
For Advice on Company Law Matters.	175.00	130.00
For Advice on Taxation and Other Matters.	181.90	167.70
Advertising & Publishing Expenses	201.06	-
Professional charges.	100.00	20.00
General Expenses	51.20	199.10
Mutation Expenses	31.00	-
Rates and Taxes	25.00	25.00
Printing and Stationery	9.00	-
License Fee	2.00	-
	24,420.62	15,365.09
18 EARNING PER SHARE		
Net Profit as per Profit & Loss Account	3,09,270.70	2,50,645.42
No. of Shares	2,00,000	2,00,000
Earning Per Share - Basic & Diluted	1.55	1.25

OSCAR ENCLAVE PRIVATE LIMITED


Director

OSCAR ENCLAVE PRIVATE LIMITED



Director



OSCAR ENCLAVE PRIVATE LIMITED
 NOTES TO THE FINANCIAL STATEMENTS (Contd...)
 NOTE -19
 Ratios:

(Rupees in Hundred)										
Sl. No.	Ratio	Numerator	Denominator	Current Period	Numerator	Denominator	Previous Period	Variance	% Variance	Reason for Variance
1	Current Ratio	509589.02	135147.17	3.77	283590.18	61951.71	4.58	-0.81	-17.69	NA
2	Debt:Equity Ratio	249747.17	1873233.40	0.13	176551.71	1663962.70	0.11	0.02	18.18	NA
3	Debt Service Coverage Ratio	407340.46	0.00	0.00	338198.61	0.00	0.00	0.00	0.00	NA
4	Return on Equity Ratio	384371.87	1768598.05	0.22	302789.58	1560261.61	0.19	0.03	15.79	NA
5	Inventory Turnover Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
6	Trade Receivables Turnover Ratio	397275.96	53166.84	7.47	294003.39	20539.41	14.31	-6.84	-47.80	Turnover for the year increased but the average trade receivable decreased due to shorter credit period and as a result the Trade Receivable Turnover Ratio for the year decreased.
7	Trade Payables Turnover Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA
8	Net Capital Turnover Ratio	397275.96	1768598.05	0.22	294003.39	1560261.61	0.19	0.03	15.79	NA
9	Net Profit Ratio	384371.87	397275.96	0.97	302789.58	294003.39	1.03	-0.06	-5.83	NA
10	Return On Capital Employed	384371.87	1883198.05	0.20	317155.74	1741211.21	0.18	0.02	11.11	NA
11	Return On Investment	34390.26	589033.04	0.06	61346.45	462355.67	0.13	-0.07	-53.85	Average Cost of Investments increased during the year as compared to the preceding year. On the other hand the company has liquidated its investments at low margin due to which the returns for the year reduced as compared to the preceding year. Cumulative effect of increase in average cost of investments and decrease in returns resulted decrease in Return on Investments Ratio for the year.

OSCAR ENCLAVE PRIVATE LIMITED

Director

OSCAR ENCLAVE PRIVATE LIMITED

Director



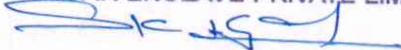
OSCAR ENCLAVE PRIVATE LIMITED
Notes to the Financial Statements (Contd...)
Note: 20
Ageing Analysis of Trade Receivables

(Rupees in Hundred)

Particulars	Outstanding as on 31/03/2022 from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
SECURED:						
Undisputed Trade Receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
UNSECURED:						
Undisputed Trade Receivables – considered good	33,924.33	21,966.12	9,364.40	-	-	65254.85
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
TOTAL	33,924.33	21,966.12	9,364.40	-	-	65,254.85

Particulars	Outstanding as on 31/03/2021 from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
SECURED:						
Undisputed Trade Receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
UNSECURED:						
Undisputed Trade Receivables – considered good	41,078.82	-	-	-	-	41,078.82
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
TOTAL	41,078.82	-	-	-	-	41,078.82

OSCAR ENCLAVE PRIVATE LIMITED



Director



OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

	<u>31.03.2022</u> (In ₹ Hundred)	<u>31.03.2021</u> (In ₹ Hundred)
21. Expenditure in foreign currency	NIL	NIL
22. Earning in foreign currency	NIL	NIL
23. Contingent Liability: The Company has given a Corporate Guarantee of ₹ 67,00,000.00 Hundred (P.Y. Nil) in favour of Kotak Mahindra Investments Limited (CIN:U65900MH1988PLC047986) for personal loan taken by Dr. Somnath Chatterjee and Mrs. Ritu Mittal, promoter shareholders of the Company, for purchase of shares of Suraksha Diagnostic Private Limited (CIN: U85110WB2005PTC102265) by them from the existing shareholders of the said company.		

24. The Company has also mortgaged its properties i.e. Ownership Office Spaces, situated at various locations, in favour of Kotak Mahindra Investments Limited (CIN:U65900MH1988PLC047986) for personal loan of ₹ 67,00,000.00 Hundred (P.Y. Nil) taken by Dr. Somnath Chatterjee and Mrs. Ritu Mittal, promoter shareholders of the Company, for purchase of shares of Suraksha Diagnostic Private Limited (CIN: U85110WB2005PTC102265) by them from the existing shareholders of the said company.

25. The following Bank Balances are unreconciled and unconfirmed as on 31st March, 2022:
(In ₹ Hundred)

Sl. No.	Name of the Bank	Branch	Account Number	Balance as on 31.03.2022
1	State Bank of India	Narkeldanga, Kolkata	30382324981	546.82

26. **Related Party Disclosure:**

Enterprises where key management personnel or their relatives have significant influence and other parties which are related with the key management personnel: (Where transactions have taken place)

Sl. No.	Name of Related Parties	Relationship
1	Mr. Santosh Kumar Kejriwal	Director of the Company
2	Karan Kanika Verma	Director of the Company
3	Suraksha Diagnostic Private Limited	A Company in which Mr. Karan Kanika Verma, a Director of the Company, is also a Director and a relative of another Director is a Director.
4	Suresh Enterprises	A Partnership Firm in which a Director of the Company and his relatives are partners.

Related party relationship in terms of Accounting Standard (AS)-18 Related Party Disclosure, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014, have been certified by the management and relied upon by the Auditors.

The following related party transactions were carried out during the year in the ordinary course of business:

Nature of Transaction	Paid To / Received From	(In ₹ Hundred)	
		31.03.2022	31.03.2021
Rent Received	Suraksha Diagnostic Private Limited	376936.92	285528.79
Guest House Rent Paid	Suresh Enterprises	6000.00	6000.00

27. The management of the company is of the opinion that there is no deferred tax asset or liability as at the end of the year as per Accounting Standard – 22, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

28. The Management is of the opinion that, all assets other than Property, Plant and Equipment and Non-Current Investments have a value in realization in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet. Hence, none of the assets of the company has been considered as impaired during the year as per Accounting Standard (AS)-28 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

OSCAR ENCLAVE PRIVATE LIMITED

OSCAR ENCLAVE PRIVATE LIMITED

Director

Director



29. Based on information available with the Company, there are no dues to "Micro and Small Enterprises" as defined under the Micro, Small and Medium Enterprises Development Act, 2006". There is also no interest paid or payable to Micro and Small Enterprises.

30. **Additional Regulatory Information:**

Amended Schedule III requires additional regulatory information to be provided in financial statements. These are as follows;

a) **Title deeds of Immovable Property**

The Company has immovable properties at various locations whose title deeds are duly executed in the name of the Company.

b) **Revaluation of Property, Plant and Equipment and Right -of- Use Assets**

The company has not revalued any of its Property, Plant and Equipment during the current reporting period.

c) **Loans or advances to specified persons**

The Company has granted loans to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013), either severally or jointly with any other person, that are repayable on demand and the detail of the same is as under:

(₹ In Hundred)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding		Percentage to the total loans and advances in the nature of loans	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
-Promoters	-	-	-	-
-Directors	-	-	-	-
-KMPs	-	-	-	-
-Related Parties	-	-	-	-
Loan to company without specifying any terms or period of repayment	-	-	-	-
Loan to Companies - repayable on demand	3,50,000	-	100%	-

d) **Capital Work in Progress**

The Company has no Capital Work in Progress (CWIP) as on 31/03/2022.

e) **Intangible Assets under Development**

The Company does not have any intangible assets under development during the current reporting period

f) **Details of Benami Property held**

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

g) **Borrowings Secured against Current Assets**

The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets the financial statements; hence no disclosure is required as such.

h) **Willful Defaulter**

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

i) **Relationship with Struck off Companies**

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such.

OSCAR ENCLAVE PRIVATE LIMITED

Director

OSCAR ENCLAVE PRIVATE LIMITED

Director



j) Registration of Charges or Satisfaction with Registrar of Companies (ROC)

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such.

k) Compliance with number of layers of Companies

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such

l) Utilization of Borrowed Funds and Share Premium

A) The Company has not advanced or loaned or invested funds (either borrowed funds or Share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lent or invest in other person(s) or entity (ies) identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) Or b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) Or Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

m) Undisclosed Income

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which 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.

n) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable.

o) Corporate Social Responsibility Activities

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.

31. Previous year's figures have been regrouped / rearranged in order to make them comparable with those of the current year figures.

**For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E**

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326ARFLZO6311
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022**



OSCAR ENCLAVE PRIVATE LIMITED

Director

OSCAR ENCLAVE PRIVATE LIMITED

Director