



M. K. BOTHRA L.L.B., F.C.A.  
SANDEEP KOCHAR B.COM., F.C.A.  
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**INDEPENDENT AUDITORS' REPORT**  
**TO THE PARTNERS OF SURAKSHA SALVIA LLP**

**Opinion:**

We have audited the financial statements of **SURAKSHA SALVIA LLP** (the entity), which comprise the Balance Sheet as at March 31, 2023, 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. In our opinion, the accompanying Financial Statements of the entity are prepared, in all material respects, in accordance with the Limited Liability Partnership Act, 2008.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Limited Liability Partnership, its Loss for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements in accordance with the Limited Liability Partnership Act, 2008 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the entity'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.



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

**SURAKSHA SALVIA LLP**

(LLPIN: AAQ-0697)

02/0327 Plot No DG/12/1 Barasat Sadar, Newtown, North 24 Parganas, Kolkata 700156

**BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULARS	NOTE	31.03.2023	31.03.2022
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
<b>CONTRIBUTION AND LIABILITIES:</b>			
<u>Partners' Fund</u>			
Partners' Contribution Account	1	60,00,000.00	15,00,000.00
Reserve & Surplus	2	(1,16,23,518.73)	(3,64,573.95)
		(56,23,518.73)	11,35,426.05
<b>CURRENT LIABILITIES:</b>			
Short Term Borrowings	3	87,76,904.00	6,82,486.00
Other Current Liabilities	4	55,05,190.48	2,86,699.95
<b>TOTAL</b>		<b>86,58,575.75</b>	<b>21,04,612.00</b>
<b>ASSETS:</b>			
<b>NON-CURRENT ASSETS:</b>			
<b>Property Plant &amp; Equipments and Intangible Assests</b>			
Property Plant & Equipments	5	15,86,425.00	0.00
Infrastructure Work in Progress		0.00	14,20,606.00
Long Term Loans, Advances & Deposits	6	5,68,000.00	5,00,000.00
<b>CURRENT ASSETS, LOANS, ADVANCES &amp; DEPOSITS</b>			
Inventories	7	12,00,001.00	0.00
Trade Receivables	8	11,03,992.65	0.00
Cash and Cash Equivalent	9	41,21,990.10	0.00
Short Term Loan and Advances	10	78,167.00	1,84,006.00
<b>TOTAL</b>		<b>86,58,575.75</b>	<b>21,04,612.00</b>

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE FINANCIAL STATEMENTS**

15

Notes 1 to 15 form an integral part of the Accounts.

SURAKSHA SALVIA LLP

Designated Partner

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

(A. VERMA)  
PARTNER

MEMBERSHIP NO. 061326

ICAI UDIN: 23061326BGVLZQ1565

KOLKATA, THE 27TH DAY OF SEPTEMBER, 2023



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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 entity'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 entity 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.

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

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 the mall 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**

Based on our audit, 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 entity 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 applicable Accounting Standards.

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

*Prem*  
**(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 23061326BGVLZQ1565  
KOLKATA, THE 27<sup>TH</sup> DAY OF SEPTEMBER, 2023**



**SURAKSHA SALVIA LLP**

(LLPIN: AAQ-0697)

02/0327 Plot No DG/12/1 Barasat Sadar, Newtown, North 24 Parganas, Kolkata 700156

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023**

PARTICULARS	NOTE	31.03.2023	31.03.2022
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
<b>INCOME:</b>			
Diagnostic Service Charges Received		27,92,332.00	-
	<b>Total</b>	<b>27,92,332.00</b>	<b>0.00</b>
<b>EXPENDITURE:</b>			
Cost of Stores Consumed	11	7,54,521.00	-
Employee Benefits Expenses	12	35,98,860.00	-
Finance Cost	13	3,07,671.00	-
Depreciation		3,63,429.00	-
Other Expenses	14	90,26,795.78	9,950.00
	<b>Total</b>	<b>1,40,51,276.78</b>	<b>9,950.00</b>
<b>Profit / (Loss) for the year</b>		<b>(1,12,58,944.78)</b>	<b>(9,950.00)</b>

**SIGNIFICANT ACCOUNTING POLICIES  
& NOTES TO THE FINANCIAL STATEMENTS** 15

Notes 1 to 15 form an integral part of the Accounts.

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



(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 23061326BGVLZQ1565  
KOLKATA, THE 27TH DAY OF SEPTEMBER, 2023

SURAKSHA SALVIA LLP

  
Designated Partner

**SURAKSHA SALVIA LLP**

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

**SCHEDULE - 1 :**

(Amount in ₹)

**PARTNERS' CONTRIBUTION ACCOUNT :**

Name of the Partners	Opening Balance as on 01.04.2022	Intorduced during the year	Total	Withdrawals during the year	Closing Balance as on 31.03.2023
Suraksha Speciality LLP (LLPIN: AAO-2200)	15,00,000.00	45,00,000.00	60,00,000.00	-	60,00,000.00
Salvia Global LLP (LLPIN: AAN-6867)	-	-	-	-	-
	<b>15,00,000.00</b>	<b>45,00,000.00</b>	<b>60,00,000.00</b>	-	<b>60,00,000.00</b>
Previous Year	10,00,000.00	5,00,000.00	15,00,000.00	-	15,00,000.00

**SCHEDULE - 5 :**

**PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS:**

Particulars	Opening W.D.V. as on 01.04.2022	Addition during the Year	Total	Depreciation	Closing W.D.V. as on 31.03.2023
<b>Property, Plant and Equipments</b>					
<b>Office Equipments</b>					
BIO-RAD D-10	-	1,70,503.00	1,70,503.00	12,788.00	1,57,715.00 ✓
ETP PLANT	-	2,25,380.00	2,25,380.00	16,904.00	2,08,476.00 ✓
FIRE EXTINGUISHER	-	66,906.00	66,906.00	5,018.00	61,888.00 ✓
Biometric System	-	18,880.00	18,880.00	2,832.00	16,048.00 ✓
Hemostar	-	1,06,400.00	1,06,400.00	7,980.00	98,420.00 ✓
<b>Medical Equipments</b>					
Honeywell Barcode Scanner	-	12,744.00	12,744.00	1,912.00	10,832.00 ✓
Roche Electrolyte Analyser 9180	-	2,47,800.00	2,47,800.00	37,170.00	2,10,630.00 ✓
Medical Equipments	-	64,288.00	64,288.00	4,822.00	59,466.00 ✓
Electrical Installation	-	77,526.00	77,526.00	3,876	73,650.00 ✓
Computer	-	3,65,269.00	3,65,269.00	1,46,108.00	2,19,161.00 ✓
UPS	-	4,42,458.00	4,42,458.00	66,369.00	3,76,089.00 ✓
Computer Software	-	1,41,600	1,41,600.00	56,640.00	84,960.00 ✓
Furniture & Fittings.	-	10,100.00	10,100.00	1,010.00	9,090.00 ✓
<b>Total :-</b>	-	<b>19,49,854.00</b>	<b>19,49,854.00</b>	<b>3,63,429.00</b>	<b>15,86,425.00</b>
Previous Year	-	-	-	-	-

SURAKSHA SALVIA LLP

  
Designated Partner



# SURAKSHA SALVIA LLP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023

	31.03.2023	31.03.2022
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
<b>2 RESERVE &amp; SURPLUS</b>		
Opening Balance	(3,64,573.95)	(3,54,623.95)
Add: Profit/(Loss) for the year (As per Statement of Profit and Loss)	(1,12,58,944.78)	(9,950.00)
	<b><u>(1,16,23,518.73)</u></b>	<b><u>(3,64,573.95)</u></b>
<b>3 SHORT TERM BORROWINGS :</b>		
(Unsecured Loans)		
From a Related Party		
From a Body Corporate	87,76,904.00	6,82,486.00
	<b><u>87,76,904.00</u></b>	<b><u>6,82,486.00</u></b>
<b>4 CURRENT LIABILITIES</b>		
Statutory Liabilities	2,30,355.00	1,344.00
Other Liabilities	52,74,835.48	2,21,135.00
Balance with a Scheduled Bank: In a Current Account (Cheques Over Issued).	-	64,220.95
	<b><u>55,05,190.48</u></b>	<b><u>2,86,699.95</u></b>
<b>6 LONG TERM LOANS, ADVANCES &amp; DEPOSITS:</b>		
(Unsecured, considered good)		
Security Deposits	5,68,000.00	5,00,000.00
	<b><u>5,68,000.00</u></b>	<b><u>5,00,000.00</u></b>
<b>7 INVENTORIES:</b>		
Closing Stock of Consumable Stores	12,00,001.00	-
	<b><u>12,00,001.00</u></b>	<b><u>-</u></b>
<b>8 TRADE RECEIVABLES:</b>		
Sundry Debtors:		
Christopher Rani	48,810.00	
Civil Hospital Shillong	9,40,590.00	-
Days Collections Diagonostics	1,14,592.65	-
	<b><u>11,03,992.65</u></b>	<b><u>-</u></b>
<b>9 CASH AND CASH EQUIVALENTS:</b>		
Balance with a Scheduled Bank: In a Current Account.	40,65,546.10	-
Cash in Hand	56,444.00	-
	<b><u>41,21,990.10</u></b>	<b><u>-</u></b>



SURAKSHA SALVIA LLP

Designated Partner

**SURAKSHA SALVIA LLP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023**

Contd.....

	<b>31.03.2023</b>	<b>31.03.2022</b>
	<b>(AMOUNT IN ₹)</b>	<b>(AMOUNT IN ₹)</b>
<b>10 SHORT TERM LOAN AND ADVANCES:</b>		
(Unsecured, considered good)		
Advances : (Recoverable in cash or in kind of for value to be received pending adjustments).	78,167.00	1,84,006.00
	<b>78,167.00</b>	<b>1,84,006.00</b>
<b>11 COST OF STORES CONSUMED:</b>		
Opening Stock of Consumable Stores	-	-
Add: Purchase of Consumable Stores	19,54,522.00	-
	19,54,522.00	-
Less: Closing stock of Consumable Stores	12,00,001.00	-
	<b>7,54,521.00</b>	<b>0.00</b>
<b>12 EMPLOYEE BENEFIT EXPENSES:</b>		
Basic Salary	16,13,910.00	-
House Rent Allowance	8,06,964.00	-
Other Allowances	7,43,647.00	-
Incentive	2,57,469.00	-
Special Allowance	1,23,302.00	-
Notice Pay Paid	43,565.00	-
Staff Refreshment Expenses	10,003.00	-
	<b>35,98,860.00</b>	<b>0.00</b>
<b>13 FINANCE COST:</b>		
Interest Paid on Loan	3,07,671.00	0.00
	<b>3,07,671.00</b>	<b>0.00</b>
<b>14 OTHER EXPENSES:</b>		
Professional Fees	40,18,343.00	-
Infrastructure Development Expenses	14,20,606.00	-
Sample Testing Charges	13,05,663.00	-
Security Service Expenses	6,27,575.98	-
Housekeeping Expenses	4,59,871.50	-
Travelling Expenses	2,51,181.00	-
Conveyance Expenses	1,73,375.00	-
Electrical & Networking Expenses	1,63,196.00	-
Repair & Maintenance	1,58,846.00	-
Fooding & Lodging Expenses	1,16,016.00	-
Brokerage Charges	35,000.00	-
Freight & Courier Charges	65,396.00	-
Generator Expenses	42,019.00	-
Sample Logistic Expenses	31,600.00	-
Printing & Stationery Expenses	25,219.00	-
Telephone & Internet Charges	23,237.00	-
General Expenses	21,712.00	-
Audit Fees	20,000.00	-
Trade License Expenses	20,000.00	-
Bank Charges	17,092.30	-
Pollution Control Expenses	12,141.00	-
Rent	10,000.00	-
Computer Expenses	7,906.00	-
Filing Fees.	800.00	9,950.00
	<b>90,26,795.78</b>	<b>9,950.00</b>



**SURAKSHA SALVIA LLP**

*(Signature)*  
Designated Partner

**SURAKSHA SALVIA LLP**

**NOTE '15' - NOTES TO THE FINANCIAL STATEMENTS:**

**(ANNEXED TO FORMING PART OF THE BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2023 AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON THAT DATE)**

**SIGNIFICANT ACCOUNTING POLICIES:**

- a) General: The Financial Statements of the Firm are prepared under the historical cost convention and are in accordance with the normally accepted accounting standards and on the basis of going concern.
  - b) Revenue Recognition: The Firm follows the mercantile system of accounting and recognises Income & Expenditure on accrual basis.
  - c) Property, Plant and Equipment: Property, Plant and Equipment are stated at cost of acquisition inclusive of freight, duties, taxes and incidental expenses relating to acquisition / installation.
  - d) Depreciation: Depreciation is provided on the Property, Plant and Equipment on the written down value at the rates specified in Income Tax Rules, 1962.
  - e) Inventories: Stock-in-trade has been valued at cost or net realizable value, whichever is lower.
  - f) Contingent Liability: Contingent Liabilities are not provided for in books of accounts and are disclosed separately by way of Notes in the Notes on Accounts.
02. Contingent Liability – Nil.
03. The management of the firm is of the opinion that there no deferred tax asset or liability as at the end of the year. Hence, the firm does not intend to create any deferred tax assets as per Accounting Standard – 22, as issued by ICAI.
04. The Management of the firm is of the opinion that the realizable value of the assets as on 31<sup>st</sup> March 2023 are equal to or more than the value stated as on the date of Balance Sheet, hence none of the assets of the organisation has been considered as impaired during the year as per AS-28, as issued by ICAI.
05. The balance of Sundry Debtors, Sundry Creditors, Advances & Deposits are subject to confirmation and subsequent adjustments, if any, on reconciliation.
06. Balance due to Micro, Small & Medium Enterprise as on 31.03.2023 amounted to ₹ NIL. No Interest has been paid or is payable under MSMED Act, 2006 for the year ended 31<sup>st</sup> March, 2023.
07. Opening Balances of Assets & Liabilities as on 01.04.2022 has been taken as certified by the Partners of the Firm.
08. Previous year's figures have been rearranged, regrouped or recasted wherever necessary in order to make them comparable with those of the current year.

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

**SURAKSHA SALVIA LLP**

*(Signature)*  
Designated Partner

*(A. Verma)*  
**(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 23061326BGVLZQ1565  
KOLKATA, THE 27<sup>TH</sup> DAY OF SEPTEMBER, 2023**

