

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF SURAKSHA DIAGNOSTIC & EYE CENTRE
PRIVATE LIMITED****Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the accompanying Consolidated Financial Statements of **Suraksha Diagnostic & Eye Centre Private Limited** (hereinafter referred to as the 'Parent Company') and its associates, which comprise the Consolidated Balance Sheet as at March 31, 2022, and the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 consolidated state of affairs of the Company as at March 31, 2020, of consolidated profit, and its consolidated cash flows for the year then ended.

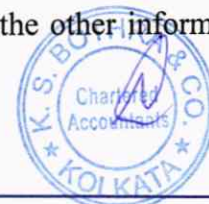
Basis for Opinion

We conducted our audit in accordance with 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 Consolidated Financial Statements* section of our report. We are independent of the Parent Company and its associates, in accordance with the *Code of Ethics* and provisions of the Companies Act, 2013 that are relevant to our audit of the consolidated financial statements in India under the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics and the requirements under the Companies act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Information other than the Consolidated Financial Statements and Auditor's Report thereon

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

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

Responsibility of Management for the Financial Statements

The Parent Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Parent Company including its Associates in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the Parent Company and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Parent Company and its associates and for preventing and detecting frauds and other irregularities; the 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 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, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the Parent Company and of its associates are responsible for assessing the ability of the Parent Company and of its associates 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Parent Company and of its associates are responsible for overseeing the financial reporting process of the Parent Company and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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.

Other Matters

The Consolidated Financial Statements include the Parent Company's share of net loss of ₹ 372.09 Hundred for the year ended 31st March, 2022, as considered in the Consolidated Financial Statements, in respect of 2 (two) associates, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid associates is based solely on the reports of the other auditors.

Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to



our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid Consolidated 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 of the Parent Company as on 31st March, 2022 taken on record by the Board of Directors of the Parent Company and the reports of the statutory auditors of its associate companies incorporated in India, none of the directors of the Parent Company and its associate companies incorporated in India is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) There were no pending litigations which would impact the consolidated financial position of the Parent Company and its associates.
 - ii) The Parent Company and its associates did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent Company and its associate companies incorporated in India.
 - iv) Based on the written representation received from the management that to the best of its knowledge and belief,



- a) 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;
- b) 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
- c) 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.
2. With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor’s Report) Order, 2020 (“CARO”/ “the Order”) issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the consolidated financial statements to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said respective companies included in the consolidated financial statements.
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 Parent Company and its associates which are incorporated in India, them being private companies.

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

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326AZLBRY8077
KOLKATA, THE 5th DAY OF SEPTEMBER, 2022**



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
(CIN: U85110WB1991PTC052153)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022

| PARTICULARS | | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|--|----------------|------------------------------|------------------------------|
| <u>EQUITY AND LIABILITIES</u> | | | |
| <u>Shareholders' Funds</u> | | | |
| Share Capital. | 2 | 90,800.00 | 90,800.00 |
| Reserve and Surplus. | 3 | 21,01,786.32 | 20,64,782.12 |
| | (A) | 21,92,586.32 | 21,55,582.12 |
| Minority Interest | | - | - |
| | (B) | | |
| <u>Current Liabilities</u> | | | |
| Trade Payables | 4 | 81,864.96 | 1,30,213.15 |
| Other Current Liabilities | 5 | 4,998.13 | 11,970.99 |
| Short Term Provisions | 6 | 4,00,851.83 | 3,79,619.73 |
| | (C) | 4,87,714.92 | 5,21,803.87 |
| TOTAL : | (A+B+C) | 26,80,301.24 | 26,77,385.98 |
| <u>ASSETS</u> | | | |
| <u>Non-Current Assets</u> | | | |
| <u>Property , Plant and Equipment and Intangible assets</u> | | | |
| i) Property , Plant & Equipment | | 3,698.16 | 4,024.09 |
| Non Current Investments | 8 | 8,80,176.33 | 10,81,098.53 |
| Other Non-Current Assets | 9 | 32,575.87 | 32,575.87 |
| | (A) | 9,16,450.36 | 11,17,698.49 |
| <u>Current Assets</u> | | | |
| Current Investments | 10 | 1,03,459.45 | 1,03,459.45 |
| Inventories | 11 | 97,494.00 | 39,920.77 |
| Trade Receivables | 12 | 1,10,978.36 | 97,069.25 |
| Cash and Cash Equivalents | 13 | 5,63,424.63 | 4,94,775.82 |
| Short Term Loans & Advances | 14 | 8,84,326.91 | 8,18,863.21 |
| Other Current Assets | 15 | 4,167.54 | 5,598.99 |
| | (B) | 17,63,850.88 | 15,59,687.49 |
| TOTAL : | (A+B) | 26,80,301.24 | 26,77,385.98 |

Significant Accounting Policies 1

Accompanying Notes form integral part of the consolidated financial Statements.

In terms of our report of even date.

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

(Signature)
(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326AZLBRY8077
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.
(Signature)
Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.
(Signature)
Director
DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
(CIN: U85110WB1991PTC052153)

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

| PARTICULARS | | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|--|----|------------------------------|------------------------------|
| Income : | | | |
| Revenue from Operations | 16 | 13,71,710.22 | 2,73,322.36 |
| Other Income. | 17 | 89,161.23 | 10,61,080.12 |
| Total Income | | 14,60,871.45 | 13,34,402.48 |
| Expenses: | | | |
| Cost of Stores and Stationary Consumed | 18 | - | 44,334.78 |
| Purchase of Shares | | 10,87,332.49 | 20,603.13 |
| Changes in Inventories | 19 | (57,573.23) | 13,370.71 |
| Employee Benefits Expenses | | 29,280.00 | 29,520.12 |
| Depreciation | | 325.93 | 390.35 |
| Other Expenses | 21 | 3,20,335.86 | 1,62,654.06 |
| Total Expenses | | 13,79,701.06 | 2,70,873.15 |
| Profit before Tax | | 81,170.39 | 10,63,529.32 |
| Tax Expenses: | | | |
| Current tax | | 21,232.10 | 2,14,899.15 |
| Tax relating to earlier years | | (138.00) | 1,441.15 |
| Profit after Tax | | 60,076.29 | 8,47,189.03 |
| Add: Share of Profit of Associate | | (372.09) | (230.67) |
| Profit for the year | | 59,704.20 | 8,46,958.36 |
| Earnings per equity share: | | | |
| -Basic and Diluted (₹) | 22 | 65.75 | 932.77 |
| Significant Accounting Policies | 1 | | |

Accompanying Notes form integral part of the consolidated financial Statements.

In terms of our report of even date.

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

Verma

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326AZLBRY8077
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
Director
DIN:- 00137133



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

(CIN: U85110WB1991PTC052153)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

| | 31.03.2022 | 31.03.2021 |
|--|-------------------------|---------------------|
| | (AMOUNT IN ₹) | (AMOUNT IN ₹) |
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net Profit before taxation | 81170.39 | 1063529.32 |
| Adjustment for : | | |
| Depreciation and Amortization Expenses | 325.93 | 390.35 |
| (Profit)/Loss on Redemption of Mutual Funds | 0.00 | (132511.41) |
| (Profit)/Loss on Redemption of Shares | 0.00 | (857754.35) |
| Interest Received | (45333.27) | (51981.18) |
| Dividend Received on Shares | (15494.50) | (5398.32) |
| Income on Investment | (2772.24) | 11311.93 |
| Income on Investment (Liquid Gold Series) | (14678.38) | 0.00 |
| Operating Profit before change in Working Capital. | 3217.94 | 27586.34 |
| Effect of Change in Working Capital: | | |
| (Increase)/Decrease in Inventory | (57573.23) | 19127.82 |
| (Increase)/Decrease in Trade Receivables | (13909.11) | (30699.62) |
| (Increase)/Decrease in Loans and Advances | (42187.33) | 105721.70 |
| (Increase)/Decrease in Other Current Assets | 1431.46 | (3370.30) |
| Increase/(Decrease) in Trade Payables | (48348.19) | 20258.91 |
| Increase/(Decrease) in Current Liabilities | (6972.86) | 3826.84 |
| Cash Flow from operating activities before Tax . | (164341.31) | 142451.68 |
| Add/(Less): Tax Refund/(Tax Payments): | | |
| Income Tax Paid | 23138.37 | 245651.64 |
| Cash Flow from Operating Activities after Tax . | A (187479.69) | (103199.96) |
| B. CASH FLOW FROM INVESTING ACTIVITIES : | | |
| Sale of Mutual Fund | 0.00 | 664803.48 |
| Sale of Investment | 200550.12 | 0.00 |
| Sales of Shares | 0.00 | 910846.35 |
| Investment in Alternate Investment Funds | 0.00 | (193674.74) |
| Interest Received | 45333.27 | 51981.18 |
| Dividend Received | 15494.50 | 5398.32 |
| Income on Investment | 2772.24 | (11311.93) |
| Income on Investment (Liquid Gold Series) | 14678.38 | 0.00 |
| Cash Flow from Investing Activities. | B 278828.50 | 1428042.66 |
| C. CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Reduction of Share Capital | 0.00 | (905796.00) |
| Dividend Paid | (22700.00) | 0.00 |
| Tax on share by Back | 0.00 | (147602.53) |
| Cash Flow from Financing Activities | C (22700.00) | (1053398.53) |
| Net Cash Flow from Operating, Investing and Financing Activities. | (A+B+C) 68648.81 | 271444.18 |
| Cash and Cash Equivalents at the beginning of the year | 494775.82 | 223331.64 |
| Less: Cash and Cash Equivalents of Subsidiary | 0.00 | 0.00 |
| Cash and Cash Equivalents at the end of the year | 563424.63 | 494775.82 |

- Notes: 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: 22061326AZLBRY8077
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
 DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
 DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

1. SIGNIFICANT ACCOUNTING POLICIES ON CONSOLIDATED ACCOUNTS:

1.1 **Basis of Preparation:**

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

1.2 **Associate Companies Considered in the Consolidated Financial Statement:**

| Name of the Company | Country of Incorporation | Proportion of Ownership Interest |
|--------------------------------|--------------------------|----------------------------------|
| <u>Associate:</u> | | |
| Reema Gases Private Limited | India | 28.62% |
| C. K. Trade-Ex Private Limited | India | 24.29% |

1.3 **Principles of Consolidation:**

The consolidated financial statements relate to Suraksha Diagnostic & Eye Centre Private Limited ('the Company') and its associates. The consolidated financial statements have been prepared on the following basis:

a) Investment in Associate Companies has been accounted under the equity method as per Accounting Standard (AS) 23 - "Accounting for Investments in Associates in Consolidated Financial Statements".

b) The Company accounts for its share of post-acquisition changes in net assets of associates, after eliminating unrealised profits and losses resulting from transactions between the Company and its associates to the extent of its share, through its Consolidated Statement of Profit and Loss, to the extent such change is attributable to the associates' Statement of Profit and Loss and through its reserves for the balance based on available information.

c) The difference between the cost of investment in the associates and the share of net assets at the time of acquisition of shares in the associates is identified in the financial statements as Goodwill or Capital Reserve, as the case may be, and the same has been disclosed separately along with the investment value.

d) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

1.4 **Investments:**

Investments other than in subsidiaries have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments".

1.5 **Other significant accounting policies**

These are set out under "Significant Accounting Policies" as given in the Company's separate financial statements.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137075



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTD.....)

| 2 SHARE CAPITAL : | 31.03.2022 | 31.03.2021 |
|---|--------------------|--------------------|
| | (₹ in Hundred) | (₹ in Hundred) |
| Authorised : 200000 Equity Shares of ₹100/- each. | 2,00,000.00 | 2,00,000.00 |
| Issued, Subscribed and Paid up : 90800 (PY-90800) Equity Shares of ₹100/-each fully paid up | 90,800.00 | 90,800.00 |
| | 90,800.00 | 90,800.00 |

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

For Equity Share :

| | | |
|---|--------------|--------------|
| Outstanding Shares at the beginning of year | 90800 | 121000 |
| Less :- Buyback 30200 shares | 0 | 30200 |
| Outstanding Shares at the end of year | 90800 | 90800 |

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

| Shareholders Name | 31.03.2022 | | 31.03.2021 | |
|-----------------------|--------------|--------------------|--------------|--------------------|
| | % of holding | No. of Shares held | % of holding | No. of Shares held |
| Dr. Tandra Chatterjee | 19.09% | 23100 | 19.09% | 23100 |
| Dr. Gautam Ghosh | 18.46% | 22330 | 18.46% | 22330 |
| Sarla Kejriwal | 10.45% | 12650 | 10.45% | 12650 |
| Kusum Kejriwal | 12.32% | 14900 | 12.32% | 14900 |
| Uma Kejriwal | 9.50% | 11500 | 9.50% | 11500 |
| Bindu Kejriwal | 20.45% | 24750 | 20.45% | 24750 |

2.4 Shares Held by Promoters at the End of the year

| Sl. No. | Promoter Name | No. of Shares as on 31.03.22 | % of Total Shares 31.03.22 | No. of Shares as on 31.03.21 | % of Total Shares 31.03.21 | % Change during the Year |
|---------|------------------------|------------------------------|----------------------------|------------------------------|----------------------------|--------------------------|
| 1 | Dr. Somnath Chatterjee | 3302 | 3.64% | 3302 | 3.64% | 0.00 |
| 2 | Dr. Tandra Chatterjee | 17335 | 19.09% | 17335 | 19.09% | 0.00 |
| 3 | Dr. Gautam Ghosh | 16757 | 18.45% | 16757 | 18.45% | 0.00 |
| 4 | Suparna Ghosh | 3880 | 4.27% | 3880 | 4.27% | 0.00 |
| 5 | Kishan Kumar Kejriwal | 825 | 0.91% | 825 | 0.91% | 0.00 |
| 6 | Santosh Kumar Kejriwal | 825 | 0.91% | 825 | 0.91% | 0.00 |
| 7 | Sarla Kejriwal | 9493 | 10.45% | 9493 | 10.45% | 0.00 |
| 8 | Kusum Kejriwal | 11181 | 12.31% | 11181 | 12.31% | 0.00 |
| 9 | Uma Kejriwal | 8630 | 9.50% | 8630 | 9.50% | 0.00 |
| 10 | Bindu Kejriwal | 18572 | 20.45% | 18572 | 20.45% | 0.00 |

3 RESERVE AND SURPLUS :

Capital Redemption Reserve

| | | |
|---|----------------------|------------------|
| Opening Balance | 30,200.00 | - |
| Ass:-Transferred from Balance in Statement of Profit & Loss | - | 30,200.00 |
| | (A) 30,200.00 | 30,200.00 |

General Reserve

| | | |
|---------------------------|------------------------|--------------------|
| As per last Balance Sheet | 1,01,610.00 | 1,01,610.00 |
| | (B) 1,01,610.00 | 1,01,610.00 |

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

(Signature)
Director
DIN:- 00137133



(Signature)
Director
DIN:- 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTD.....)

NOTE - 7
PROPERTY, PLANT AND EQUIPMENT :

| Particulars. | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---------------------------|---------------------|---------------------------------|----------------------------------|---------------------|--------------------|------------------|-----------------------------------|--------------------|---------------------|---------------------|
| | As at 01.04.2021 | Addition during the year. | Sales/adj during the year. | As at 31.03.2022 | Upto 31.03.2021 | For the year. | Adjustment during the year. | Upto 31.03.2022 | As at 31.03.2022 | As at 31.03.2021 |
| | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ |
| Tangible Assets: | | | | | | | | | | |
| Motor Car. | 51,071.44 | - | - | 51,071.44 | 48,517.87 | - | - | 48,517.87 | 2,553.57 | 2,553.57 |
| Air Conditioner. | 1,632.40 | - | - | 1,632.40 | 1,550.78 | - | - | 1,550.78 | 81.62 | 81.62 |
| Computer. | 736.16 | - | - | 736.16 | 662.23 | 37.12 | - | 699.35 | 36.81 | 73.93 |
| Furniture & Fixture | 870.34 | - | - | 870.34 | 357.81 | 82.69 | - | 440.50 | 429.84 | 512.53 |
| Office Equipments | 1,337.02 | - | - | 1,337.02 | 667.90 | 185.33 | - | 853.23 | 483.79 | 669.12 |
| UPS System. | 450.00 | - | - | 450.00 | 316.68 | 20.79 | - | 337.47 | 112.53 | 133.32 |
| TOTAL : | 56,097.36 | - | - | 56,097.36 | 52,073.27 | 325.93 | - | 52,399.20 | 3,698.16 | 4,024.09 |
| Intangible Assets: | | | | | | | | | | |
| Goodwill | - | - | - | - | - | - | - | - | - | - |
| TOTAL : | - | - | - | - | - | - | - | - | - | - |
| TOTAL : | 56,097.36 | - | - | 56,097.36 | 52,073.27 | 325.93 | - | 52,399.20 | 3,698.16 | 4,024.09 |
| Previous Year's figures | 56,097.36 | - | - | 56,097.36 | 51,682.92 | 390.35 | - | 52,073.27 | 4,024.09 | |



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.
[Signature]
 Director
 DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.
[Signature]
 Director
 DIN:- 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
Notes to the Consolidated Financial Statements (Contd...)

| | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|---|------------------------------|------------------------------|
| 3 RESERVE AND SURPLUS (continued): | | |
| Balance in Statement Profit and Loss : | | |
| Surplus as per last Balance Sheet | 19,32,972.12 | 21,11,712.29 |
| Less: Dividend | 22,700.00 | 2,42,000.00 |
| Dividend Distribution Tax | - | - |
| | <u>19,10,272.12</u> | <u>18,69,712.29</u> |
| Less:- Capital Redemption Reserve | - | 30,200.00 |
| Buyback 30200 shares of ₹100/- each at premium of ₹2098/- | - | 6,33,596.00 |
| Tax on Shares Buyback | - | 1,47,602.53 |
| | <u>19,10,272.12</u> | <u>10,58,313.76</u> |
| Add: Reversal of Provision for Doubtful Loans | - | 27,700.00 |
| | <u>19,10,272.12</u> | <u>10,86,013.76</u> |
| Less: Provision for Doubtful Loan | - | - |
| | <u>19,10,272.12</u> | <u>10,86,013.76</u> |
| Add: Profit for the year | 59,704.20 | 8,46,958.36 |
| | <u>19,69,976.32</u> | <u>19,32,972.12</u> |
| Less: Adjustment for change in shareholding | - | - |
| | <u>19,69,976.32</u> | <u>19,32,972.12</u> |
| (C) | 19,69,976.32 | 19,32,972.12 |
| (A+B+C) | 21,01,786.32 | 20,64,782.12 |

4 TRADE PAYABLES

| | | |
|---|------------------|--------------------|
| For Goods and Services | | |
| Total outstanding dues of Micro and Small Enterprises | - | - |
| Other outstanding dues | 81,864.96 | 1,30,213.15 |
| (Refer Ageing Schedule No. 23) | <u>81,864.96</u> | <u>1,30,213.15</u> |

5 OTHER CURRENT LIABILITIES

| | | |
|-------------------------|-----------------|------------------|
| Other Payables | | |
| - Statutory Liabilities | 4,674.13 | 3,716.34 |
| - Others Liabilities | 324.00 | 8,254.65 |
| | <u>4,998.13</u> | <u>11,970.99</u> |

6 SHORT TERM PROVISIONS

| | | |
|--------------------------|--------------------|--------------------|
| Provision for Income Tax | 4,00,851.83 | 3,79,619.73 |
| | <u>4,00,851.83</u> | <u>3,79,619.73</u> |

8 NON CURRENT INVESTMENTS

| | | |
|--|------------------|------------------|
| In Equity Instruments: (Quoted) (At Cost) | | |
| 25000 Equity Shares of ₹10/- each of Infomedia18 Ltd. | 8,375.00 | 8,375.00 |
| 336 Equity Shares of Parsvnath Developers Limited of ₹ 10/- each. | 504.00 | 504.00 |
| 1247000 Equity Shares of Ishwar Medical Services Ltd of ₹1/- each. | 10,705.10 | 10,705.10 |
| 81203 Equity Shares of Vodafone Idea Limited of ₹ 10/- each. | 10,150.38 | 10,150.38 |
| | <u>29,734.48</u> | <u>29,734.48</u> |

In Equity Instruments: (Unquoted) (At Cost)

| | | |
|--|--------------------|--------------------|
| In Associate Companies: | | |
| 2000000 Equity Shares of Reema Gases Pvt. Ltd. of ₹ 10/- each | 1,36,426.21 | 1,36,711.76 |
| (Goodwill - ₹ 482482.61 Hundred, P.Y. - ₹ 482482.61Hundred) | | |
| 5800000 (P.Y. 4300000) Equity Shares of C.K.Trade Ex Pvt Ltd of ₹10/- each | 5,50,891.02 | 5,50,977.56 |
| (Goodwill - ₹ 539912.85 Hundred, P.Y. - ₹ 539912.85 Hundred) | | |
| | <u>6,87,317.23</u> | <u>6,87,689.32</u> |



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137133

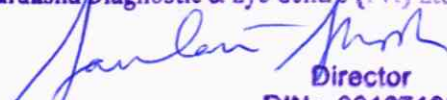
For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
Notes to the Consolidated Financial Statements (Contd...)

| | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|--|------------------------------|------------------------------|
| In Other Companies: | | |
| 20000 Equity Shares of Suraksha Diagnostic Private Limited of ₹100/- each. | 20,000.00 | 20,000.00 |
| 25000 Equity Shares of Saltee Parks Private Limited of ₹10/- each | 50,000.00 | 50,000.00 |
| (c) | 70,000.00 | 70,000.00 |
| (A=a+b+c) | 7,87,051.71 | 7,87,423.80 |
| Other Investments: | | |
| Indiabulls High Yield Fund | 93,124.62 | 93,124.62 |
| Liquid Gold Series | - | 2,00,550.12 |
| (B) | 93,124.62 | 2,93,674.74 |
| (A+B) | 8,80,176.33 | 10,81,098.53 |
| Market Value of Quoted Equity Instruments | 10,396.29 | 9,564.67 |
| 9 OTHER NON-CURRENT ASSETS | | |
| (Unsecured, considered good) | | |
| Security Deposits | 32,575.87 | 32,575.87 |
| | 32,575.87 | 32,575.87 |
| 10 CURRENT INVESTMENTS: | | |
| Investments in Mutual Fund: | | |
| 2592.149 HDFC Liquid Fund Regular Growth | 1,03,459.45 | 1,03,459.45 |
| | 1,03,459.45 | 1,03,459.45 |
| NAV of Mutual Fund | 1,07,620.78 | 1,04,144.16 |
| 11 INVENTORIES : | | |
| (At cost or net realisable value, whichever is lower as per inventories taken, valued and certified by the management) | | |
| Shares | 97,494.00 | 39,920.77 |
| | 97,494.00 | 39,920.77 |
| 12 TRADE RECEIVABLES | | |
| (Unsecured, considered good) | | |
| Trade Receivables: | | |
| (Refer Ageing Schedule No. 24) | 1,10,978.36 | 97,069.25 |
| | 1,10,978.36 | 97,069.25 |
| 13 CASH AND CASH EQUIVALENTS | | |
| Balances with Scheduled Banks : | | |
| In Current Accounts. | 64,512.56 | 1,37,849.11 |
| In Fixed Deposit Accounts. | 4,98,488.99 | 3,56,378.12 |
| Cash on hand (As Certified) | 423.08 | 548.58 |
| | 5,63,424.63 | 4,94,775.82 |
| 14 SHORT TERM LOANS AND ADVANCES : | | |
| (Unsecured, considered good) | | |
| Loan to Body Corporates: | | |
| To a Related Party | 3,75,000.00 | 3,31,671.41 |
| Advances: | | |
| (Recoverable in cash or in kind or for value to be received pending adjustments) | | |
| Income Tax Payments | 4,56,127.93 | 4,32,851.56 |
| Income Tax (Under Protest) - AY 2017-18 | 5,000.00 | 5,000.00 |
| Advance Payments of TDS | 5,080.09 | 5,080.09 |
| Income Tax Refundable | 11,280.96 | 11,280.96 |
| Other Advances | 31,837.93 | 32,979.19 |
| | 8,84,326.91 | 8,18,863.21 |

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


 Director
 DIN:- 00137133



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


 Director
 DIN:- 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
Notes to the Consolidated Financial Statements (Contd...)

| | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|--|------------------------------|------------------------------|
| 15 OTHER CURRENT ASSETS: | | |
| Income Receivable on Investments | 4,167.54 | 5,598.99 |
| | 4,167.54 | 5,598.99 |
| 16 REVENUE FROM OPERATIONS: | | |
| Fees & Services Charges Received | 3,25,462.20 | 2,18,849.00 |
| Sale of Shares | 10,46,248.02 | 54,473.36 |
| | 13,71,710.22 | 2,73,322.36 |
| 17 OTHER INCOME : | | |
| Interest Received : | | |
| On Loans | 28,630.14 | 36,351.37 |
| On Fixed Deposits | 15,167.39 | 15,629.81 |
| On Security Deposits. | 1,535.74 | 1,509.32 |
| Rental Charges Received | 6.00 | 6.00 |
| Profit on Redemption of Mutual Fund (Net) | - | 1,32,511.41 |
| Profit on Redemption of Investment (Net) | - | 8,57,754.35 |
| Dividend Received on Shares | 15,494.50 | 5,398.32 |
| Income from Alternate Investment Fund | 2,772.24 | 11,311.93 |
| Income on Investment (Liquid Gold Series) | 14,678.38 | - |
| Income from F & O | (469.60) | 607.61 |
| Liability No Longer Required written back | 11,346.45 | - |
| | 89,161.23 | 10,61,080.12 |
| 18 COST OF STORES AND STATIONARY CONSUMED : | | |
| Opening Stock | | |
| Consumable Stores | - | 5,483.13 |
| Stationary Items | - | 273.98 |
| | - | 5,757.11 |
| Purchases. | | |
| Consumable Stores | - | 36,957.26 |
| Stationary Items | - | 1,620.41 |
| | - | 38,577.67 |
| | - | 44,334.78 |
| 19 CHANGES IN INVENTORIES | | |
| Opening Stock: Shares | 39,920.77 | 53,291.48 |
| Less: Closing Stock of Shares | 97,494.00 | 39,920.77 |
| | (57,573.23) | 13,370.71 |
| 20 EMPLOYEE BENEFITS EXPENSES: | | |
| Directors Remuneration. | 29,280.00 | 29,280.00 |
| Staff Refreshment Expenses | - | 240.12 |
| | 29,280.00 | 29,520.12 |



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
Notes to the Consolidated Financial Statements (Contd...)

| | 31.03.2022 (₹ in Hundred) | 31.03.2021 (₹ in Hundred) |
|--|------------------------------|------------------------------|
| 21 OTHER EXPENSES : | | |
| Doctors Fees | - | 8,874.37 |
| Professional Fees | - | 14,144.35 |
| NRS Poor Patients Welfare Expenses | 65,092.44 | 43,769.80 |
| Rent for CT Scan Machine (NRS) | - | 32,450.00 |
| Contractual Labour Charges | - | 28,705.77 |
| Electricity Expenses. | - | 2,787.00 |
| Security Guard Expenses | - | 4,029.29 |
| Repairs & Maintenance. | - | 944.99 |
| Insurance Charges. | 345.37 | 358.57 |
| Share Transaction Expenses | 3,968.14 | 336.33 |
| Auditors' Remuneration: | - | - |
| For Audit & Tax Audit. | 300.00 | 300.00 |
| For Advice on Company Law Matters. | 540.00 | 283.20 |
| For Advice on Taxation & Other Matters. | 357.70 | 207.40 |
| Filing Fees | 18.00 | 18.00 |
| Rates & Taxes. | 219.36 | 285.50 |
| Telephone Expenses. | - | 40.00 |
| Internet Website Charges | - | 129.80 |
| Motor Car Expenses | 795.72 | 774.39 |
| Conveyance Charges | - | 70.00 |
| Miscellaneous Expenses | 4,169.90 | 1,933.80 |
| Bank Charges. | 20.23 | 97.89 |
| Interest on TDS | 162.35 | 48.98 |
| Testing Charges | 2,44,096.66 | 21,647.33 |
| Share Buyback Expenses | - | 417.30 |
| Trade Mark Charges | 250.00 | - |
| | 3,20,335.86 | 1,62,654.06 |
| 22 EARNINGS PER SHARE | | |
| Profit for the year after Tax | 59704.20 | 846958.36 |
| No. of Issued, Subscribed & Paid up shares | 90800 | 90800 |
| | 0.66 | 9.33 |

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137075



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.....)

NOTE: 23

Trade Payables Ageing:

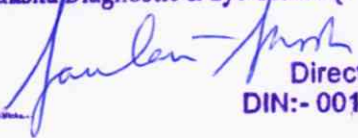
| Particulars | Outstanding for following periods from due date of payment 31.03.2022 | | | | Total |
|---------------------------|--|-------------|-------------|-------------------|-----------|
| | Less than 1 Year | 1 - 2 Years | 2 - 3 Years | More than 3 Years | |
| MSME | - | - | - | - | - |
| Others | 59,093.84 | 179.48 | - | 22,591.64 | 81,864.96 |
| Disputed Dues - MSME | - | - | - | - | - |
| Disputed Dues - Others | - | - | - | - | - |

| Particulars | Outstanding for following periods from due date of payment 31.03.2021 | | | | Total |
|---------------------------|--|-------------|-------------|-------------------|-------------|
| | Less than 1 Year | 1 - 2 Years | 2 - 3 Years | More than 3 Years | |
| MSME | - | - | - | - | - |
| Others | 1,01,231.20 | 709.02 | - | 28,272.93 | 1,30,213.15 |
| Disputed Dues - MSME | - | - | - | - | - |
| Disputed Dues - Others | - | - | - | - | - |

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


 Director
 DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


 Director
 DIN:- 00137133



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.....)

NOTE: 24

Trade Receivables Ageing:

(₹ In Hundred)

| Particulars | Outstanding for following periods from due date of payment as on 31.03.2022 | | | | | 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 | 61,529.91 | - | 52.40 | - | 49,396.05 | 1,10,978.36 |
| Undisputed Trade Receivables – considered doubtful | - | - | - | - | - | - |
| Disputed Trade Receivables – considered good | - | - | - | - | - | - |
| Disputed Trade Receivables – considered doubtful | - | - | - | - | - | - |

| Particulars | Outstanding for following periods from due date of payment as on 31.03.2021 | | | | | 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 | 43,503.30 | - | 384.00 | - | 53,181.95 | 97,069.25 |
| Undisputed Trade Receivables – considered doubtful | - | - | - | - | - | - |
| Disputed Trade Receivables – considered good | - | - | - | - | - | - |
| Disputed Trade Receivables – considered doubtful | - | - | - | - | - | - |



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]
 Director
 DIN:- 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

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

| | <u>31.03.2022</u> (In ₹ Hundred) | <u>31.03.2021</u> (In ₹ Hundred) |
|-------------------------------------|---|---|
| 25. Expenditure in Foreign Currency | Nil | Nil |
| 26. Earnings in Foreign Currency | - | Nil |
| 27. Contingent Liabilities | Nil | Nil |

28. Related Party Disclosures:

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)

| | |
|-------------------------------------|-----------------------------------|
| Dr. Somnath Chatterjee | Director of the Company |
| Dr. Gautam Ghosh. | Director of the Company |
| Dr. (Mrs.) Tandra Chatterjee | Director of the Company |
| Dr. (Mrs.) Suparna Ghosh | Director of the Company |
| Mr. Kishan Kumar Kejriwal | Director of the Company |
| Mrs. Kusum Kejriwal | Director of the Company |
| Mrs. Seema Kejriwal | Director of the Company |
| Mr. Vishal Kejriwal | Director of the Company |
| Mrs. Usha Devi Bardia | Director of the Company |
| Reema Gases Private Limited | Associate Company |
| C. K. Trade Ex Private Limited | Associate Company |
| Suraksha Diagnostic Private Limited | Company under the same management |
| Poojit Commercial Private Limited | Company under the same management |

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) Rules, 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

Loan Given

(₹ in Hundred)

| Name of The Party | Opening Balance | Amount Received | Interest | TDS | Repayment | Closing Balance |
|-----------------------------------|--------------------------|--------------------|------------------------|----------------------|-------------------------|--------------------------|
| Poojit Commercial Private Limited | 331671.41 (425000.00) | 50000.00 (0.00) | 28630.14 (30408.90) | 2863.02 (2280.66) | 32438.53 (121456.83) | 375000.00 (331671.41) |

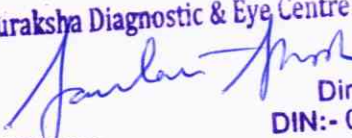
Previous Year's figures in ()


Other Transactions:

(₹ in Hundred)

| Account Head | Transaction with | 31.03.2022 | 31.03.2021 |
|----------------------------|-------------------------------------|------------|------------|
| Income: | | | |
| Interest Received | Poojit Commercial Private Limited | 28630.14 | 30408.90 |
| Expenses: | | | |
| Directors' Remuneration. | Dr. Somnath Chatterjee. | 6000.00 | 6000.00 |
| | Dr. Gautam Ghosh. | 6000.00 | 6000.00 |
| | Dr. (Mrs.) Tandra Chatterjee. | 2640.00 | 2640.00 |
| | Dr. (Mrs.) Suparna Ghosh. | 2640.00 | 2640.00 |
| | Mrs. Kusum Kejriwal | 2880.00 | 2880.00 |
| | Mrs. Seema Kejriwal | 2880.00 | 2880.00 |
| | Mr. Vishal Kejriwal | 2880.00 | 2880.00 |
| | Kishan Kumar Kejriwal | 2880.00 | 2880.00 |
| | Usha Devi Bardia | 480.00 | 480.00 |
| Rent of CT Scan Machine | Suraksha Diagnostic Private Limited | - | 32450.00 |
| Contractual Labour Charges | Suraksha Diagnostic Private Limited | - | 25902.22 |



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
DIN:- 00137075

29. The Management is of the opinion that there is reasonable uncertainty as to the utilization of deferred tax in the near future. Hence, the Company does not intend to create any deferred tax assets as per Accounting Standard-22, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, for the year under review.
30. Enterprises consolidated as subsidiary and as associates in accordance with Accounting Standard 23 - Accounting for Investments in Associates in Consolidated Financial Statements, respectively:

| Name of the Enterprise | Proportion of ownership interest |
|--------------------------------|----------------------------------|
| Associate: | |
| Reema Gases Private Limited | 28.62% |
| C. K. Trade-Ex Private Limited | 24.29% |

31. The Management is of the opinion that, all assets other than Tangible Fixed Assets 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.
32. Additional Information, as required under Schedule III to the Companies Act, 2013, of enterprises consolidated as Subsidiary:

| Name of the Enterprise | Net Assets i.e. total assets minus total liabilities | | Share in profit or loss | |
|--|--|----------------|-------------------------------------|----------------|
| | As % of consolidated net assets | (₹ in Hundred) | As % of consolidated profit or loss | (₹ in Hundred) |
| Parent: Suraksha Diagnostic & Eye Centre Private Limited | 68.65 | 1505269.09 | 100.62 | 60076 |
| Associates (Investments as per the equity method): | | | | |
| Indian: Reema Gases Private Limited | 6.22 | 136426.21 | (0.48) | (286) |
| C. K. Trade-Ex Private Limited | 25.13 | 550891.02 | (0.14) | (87) |

33. 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.
34. The balances of Trade Receivables, Trade Payables, Advances, Deposits, etc. are subject to confirmation and subsequent adjustment, if any, on reconciliation.
35. Previous year's figures have been regrouped / rearranged, 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

(Signature)

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326AZLBRY8077
KOLKATA, THE 5th DAY OF SEPTEMBER, 2022



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

(Signature)
Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

(Signature)
Director
DIN:- 00137133