



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 B.COM., F.C.A.
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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, and the Statement of Profit and Loss, and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

We report that we have also audited the Balance Sheet and Statement of Profit and Loss of its Unit namely, **SURAKSHA CT SCAN CENTRE at NIL RATAN SIRCAR MEDICAL COLLEGE & HOSPITAL** at **Kolkata** as at 31st March, 2022.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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 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.

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 Annexures 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.



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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - 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.
 - 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,
 - 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.

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: 22061326ARKHXU2872
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022**



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

PARTICULARS	NOTES	(Rupees in Hundred)	
		As at 31.03.2022	As at 31.03.2021
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital.	2	90,800.00	90,800.00
Reserve and Surplus.	3	21,94,469.09	21,57,092.80
	(A)	22,85,269.09	22,47,892.80
Current Liabilities			
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
	(B)	4,87,714.92	5,21,803.87
	TOTAL (A+B)	27,72,984.01	27,69,696.66
ASSETS			
Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipments	7	3,698.16	4,024.09
Non Current Investments	8	9,72,859.10	11,73,409.21
Other Non Assets	9	32,575.87	32,575.87
	(A)	10,09,133.13	12,10,009.17
Current Assets			
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
	(A+B)	27,72,984.01	27,69,696.66
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

(Signature of A. Verma)

(A. VERMA)
 PARTNER
 MEMBERSHIP NO. 061326
 ICAI UDIN: 22061326ARKHXU2872
 KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

(Signature of Director)
 Director

DIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

(Signature of Director)
 Director

DIN: 00137075



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED (CIN: U85110WB1991PTC052153)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	NOTES	(Rupees in Hundred)	
		For the Year 31.03.2022	For the Year 31.03.2021
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 Stationery Consumed	18	-	44,334.78
Purchase of Shares	19	10,87,332.49	20,603.13
Changes in Inventories (Shares).	20	(57,573.23)	13,370.71
Employee Benefits Expenses	21	29,280.00	29,520.12
Depreciation		325.93	390.35
Other Expenses		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
Earnings per equity share:			
-Basic and Diluted	22	0.66	9.33
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: 22061326ARKHXU2872
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

Director

DIN: 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

Director



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED (CIN : U85110WB1991PTC052153)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

(Rupees in Hundred)

	31.03.2022	31.03.2021
Net Profit before taxation	81,170.39	10,63,529.32
Adjustment for :		
Depreciation and Amortization Expenses	325.93	390.35
(Profit)/Loss on Redemption of Mutual Fund	-	(1,32,511.41)
(Profit)/Loss on Redemption of Shares	-	(8,57,754.35)
Interest Received	(45,333.27)	(51,981.18)
Dividend Received on Shares	(15,494.50)	(5,398.32)
Income on Investment	(2,772.24)	11,311.93
Income on Investment (Liquid Gold Series)	(14,678.38)	-
Operating Profit before change in Working Capital.	3,217.94	27,586.34
Effect of Change in Working Capital:		
(Increase)/Decrease in Inventory	(57,573.23)	19,127.82
(Increase)/Decrease in Trade Receivables	(13,909.11)	(30,699.62)
(Increase)/Decrease in Loans and Advances	(42,187.33)	1,05,721.70
(Increase)/Decrease in Other Current Assets	1,431.46	(3,370.30)
Increase/(Decrease) in Trade Payables	(48,348.19)	20,258.91
Increase/(Decrease) in Current Liabilities	(6,972.86)	3,826.84
Cash Flow from operating activities before Tax .	(1,64,341.31)	1,42,451.68
Loss: Tax Expenses:		
Income Tax Paid (Net)	23,138.37	2,45,651.64
Cash Flow from Operating Activities after Tax .	(1,87,479.69)	(1,03,199.96)
A		
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Sale of Mutual Fund	-	6,64,803.48
Sale of Investment	2,00,550.12	-
Sales of Shares	-	9,10,846.35
Investment in Alternate Investment Funds	-	(1,93,674.74)
Interest Received	45,333.27	51,981.18
Dividend Received on Shares	15,494.50	5,398.32
Income on Investment	2,772.24	(11,311.93)
Income on Investment (Liquid Gold Series)	14,678.38	-
Cash Flow from Investing Activities.	2,78,828.50	14,28,042.66
B		
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Reduction of Share Capital	-	(6,63,796.00)
Tax on Shares by Back	-	(1,47,602.53)
Dividend Paid	(22,700.00)	(2,42,000.00)
Cash Flow from Financing Activities	(22,700.00)	(10,53,398.53)
C		
Net Cash Flow from Operating, Investing and Financing Activities. (A+B+C)	68,648.81	2,71,444.18
Cash and Cash Equivalents at the beginning of the year	4,94,775.82	2,23,331.64
Cash and Cash Equivalents at the end of the year	5,63,424.63	4,94,775.82

- 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

(Signature)
(A. VERMA)
PARTNER

MEMBERSHIP NO. 061326
ICAI UDIN: 22061326ARKHXU2872

KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

(Signature)
Director
 DIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

(Signature)
Director
 DIN: 00137075



SURAKSHA DIAGNOSTIC & EYE CENTRE 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:

- a) The items of income and expenditure are recognised on accrual basis except to the extent stated otherwise.
- b) Revenue from services is recognised as the related services are performed.
- c) Dividend Income is recognised when the right to receive the payment is established on the Balance Sheet date.
- d) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

D. Property, Plant and Equipment:

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.

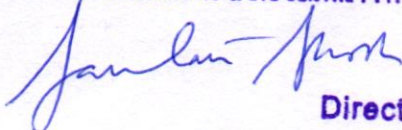
E. Depreciation:

- a) Depreciation on Property, Plant and Equipment is provided on Straight Line Method (SLM) and is based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.
- b) Assets costing up to ₹ 5,000/- are depreciated fully in the year of purchase.

F. Investments:


- a) 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.
- b) Current investments are stated at lower of cost and fair value.

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

DIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

DIN: 00137075



G. Inventories:

Items of Inventories are valued on the principles laid down by AS-2, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014,

- a. **Consumable Stores** - At cost or net realisable value whichever is lower.
- b. **Stationary Items** - At cost or net realisable value whichever is lower.
- c. **Shares** - At cost or market 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. 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.

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.

K. Earning 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.

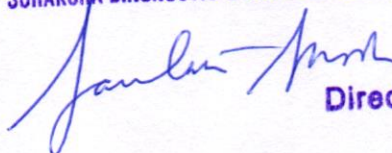
L. Operating Cycle:

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.

M. 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.

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

DIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

DIN: 00137075



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

(Rupees in Hundred)

2 SHARE CAPITAL :

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%	17335	19.09%	17335
Dr. Gautam Ghosh	18.45%	16757	18.45%	16757
Sarla Kejriwal	10.45%	9493	10.45%	9493
Kusum Kejriwal	12.31%	11181	12.31%	11181
Uma Kejriwal	9.50%	8630	9.50%	8630
Bindu Kejriwal	20.45%	18573	20.45%	18573

2.4 Shares Held by Promoters at the End of the year

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
	Dr. Somnath Chatterjee	3302	3.64%	3302	3.64%	0.00
	Dr. Tandra Chatterjee	17335	19.09%	17335	19.09%	0.00
	Dr. Gautam Ghosh	16757	18.45%	16757	18.45%	0.00
	Suparna Ghosh	3880	4.27%	3880	4.27%	0.00
	Kishan Kumar Kejriwal	825	0.91%	825	0.91%	0.00
	Santosh Kumar Kejriwal	825	0.91%	825	0.91%	0.00
	Sarla Kejriwal	9493	10.45%	9493	10.45%	0.00
	Kusum Kejriwal	11181	12.31%	11181	12.31%	0.00
	Uma Kejriwal	8630	9.50%	8630	9.50%	0.00
	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

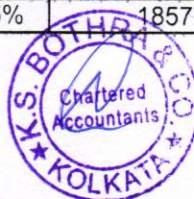
30,200.00

30,200.00 30,200.00

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
 Director

A/N: 00137133



(A)

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
 Director

A/N: 00137075

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

7. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

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
Property, Plant and Equipments										
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
Previous Year's figures	56,097.36	-	-	56,097.36	51,682.92	390.35	-	52,073.27	4,024.09	

(Rupees in Hundred)

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

RIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.



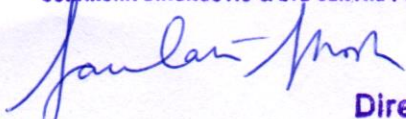
[Signature]
Director

RIN: 00137075

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

	(Rupees in Hundred)	
	31.03.2022	31.03.2021
3 RESERVE AND SURPLUS : (Contd....)		
General Reserve		
As per last Balance Sheet	1,01,610.00	1,01,610.00
	(B) 1,01,610.00	1,01,610.00
Balance in Statement Profit and Loss :		
Surplus as per last Balance Sheet	20,25,282.80	22,03,792.30
Less: Dividend Paid	22,700.00	2,42,000.00
	20,02,582.80	19,61,792.30
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
	20,02,582.80	11,50,393.77
Less: Provision for Doubtful Loan	-	-
	20,02,582.80	11,50,393.77
Add: Reversal of Provision for Doubtful Loans	-	27,700.00
	20,02,582.80	11,78,093.77
Add: Profit for the year	60,076.29	8,47,189.03
	(C) 20,62,659.09	20,25,282.80
	(A+B+C) 21,94,469.09	21,57,092.80
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. 24)	81,864.96	1,30,213.15
5 OTHER CURRENT LIABILITIES		
Other Payables		
- Statutory Liabilities	4,674.13	3,716.34
- Others Liabilities	324.00	8,254.65
	4,998.13	11,970.99
6 SHORT TERM PROVISIONS		
Provision for Income Tax	4,00,851.83	3,79,619.73
	4,00,851.83	3,79,619.73
8 NON CURRENT INVESTMENTS		
Investments in Equity Instruments:		
Quoted:		
25000 Equity Shares of ₹10/- each of Infomedia Press 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
	(a) 29,734.48	29,734.48
Unquoted:		
In Associate Companies:		
2000000 Equity Shares of Reema Gases Pvt. Ltd. of ₹ 10/- each	2,00,000.00	2,00,000.00
5800000 Equity Shares of C.K.Trade Ex Pvt Ltd of ₹ 10/- each	5,80,000.00	5,80,000.00
	(b) 7,80,000.00	7,80,000.00

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

21N: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

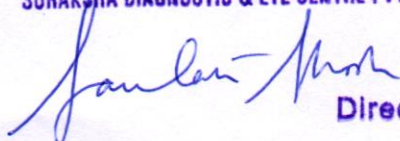
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SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD.....)

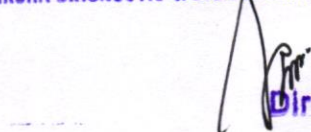
	(Rupees in Hundred)	
	31.03.2022	31.03.2021
8 NON CURRENT INVESTMENTS		
Investments in Equity Instruments (contd) :		
In Other Companies:		
20000 Equity Shares of Oscar Enclave Private Limited of ₹ 100/- each.	20,000.00	20,000.00
25000 Equity Shares of Saltee Parks Private Limited of ₹10/- each	50,000.00	50,000.00
(c)	70,000.00	70,000.00
(A=a+b+c)	8,79,734.48	8,79,734.48
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)	9,72,859.10	11,73,409.21
Market Value of Quoted Equity Instruments	10,396.29	9,564.67
9 Other Non Assets		
(Unsecured, considered good)		
Security Deposits	32,575.87	32,575.87
	32,575.87	32,575.87
10 CURRENT INVESTMENTS:		
Investments in Mutual Funds:		
2592.149 (PY-2592.149I) HDFC Liquid Fund Regular Growth	1,03,459.45	1,03,459.45
	1,03,459.45	1,03,459.45
NAV of Mutual Funds	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. 25)	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

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

RIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

RIN: 00137075



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

	(Rupees in Hundred)	
	31.03.2022	31.03.2021
14 SHORT TERM LOANS AND ADVANCES :		
Unsecured, considered good)		
<u>Loan to Body Corporates:</u>		
To a Related Party	3,75,000.00	3,31,671.41
<u>Advances:</u>		
(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
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 and 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 :		
<u>Interest Received :</u>		
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 & Derivatives (Shares)	(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 :		
<u>Opening Stock</u>		
Consumable Stores	-	5,483.13
Stationary Items	-	273.98
	(A)	5,757.11
<u>Purchases.</u>		
Consumable Stores	-	36,957.26
Stationary Items	-	1,620.41
	(B)	38,577.67
<u>Closing Stock.</u>		
	(A+B)	44,334.78
19 CHANGES IN INVENTORIES:		
Opening Stock of Shares	39,920.77	53,291.48
Less: Closing Stock of Shares	97,494.00	39,920.77
	(57,573.23)	13,370.71

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

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Director
 DIN: 00137133

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Director
 DIN: 00137075

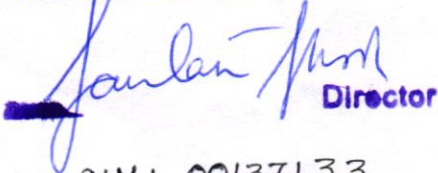


SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTD.....)

(Rupees in Hundred)


	31.03.2022	31.03.2021
20 EMPLOYEE BENEFITS EXPENSES:		
Directors Remuneration	29,280.00	29,280.00
Refreshment Expenses	-	240.12
	29,280.00	29,520.12
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 and 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	240.00
For Advice on Taxation & Other Matters.	357.70	250.60
Filing Fees	18.00	18.00
Rates and 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
Bank Charges.	20.23	97.89
Miscellaneous Expenses	4,169.90	1,933.80
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	60,076.29	8,47,189.03
No. of Issued, Subscribed & Paid up shares	90800	90800
	0.66	9.33

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

AIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.


Director

AIN: 00137075



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

NOTE - 23

Ratio:-

(Rupees in Hundred)

Sl.No.	Ratio	Numerator	Denominator	Current Period	Numerator	Denominator	Previous Period	Variance	% Variance	Reason for Variance
1	Current Ratio	1763850.88	487714.92	3.62	1559687.49	521803.87	2.99	0.63	21.07	NA
2	Debt-Equity Ratio	487714.92	2285269.09	0.21	521803.87	2247892.80	0.23	-0.02	-8.70	NA
3	Debt Service Coverage Ratio	81496.32	0.00	0.00	1063919.67	0.00	0.00	0.00	0.00	NA
4	Return on Equity Ratio	81170.39	2266580.94	0.04	1063529.32	2337147.55	0.46	-0.42	-91.30	Revenue & Expenses both have increased on account of increase in volume of share transactions as compared to preceding year but the net margin on these transactions were comparatively lower. On the other hand the other operating cost have also increased during the year which further reduced the Net Profit for the year. This disproportionate increase in Revenue and Expenses reduced the Net Profit for the year and accordingly the Return on Equity Ratio for the year declined as compared to the preceding year.
5	Inventory Turnover Ratio	1029759.26	68707.39	14.99	33973.84	46606.13	0.73	14.26	1953.42	The Turnover for the year has increased due to increase in the volume of share transactions and the through out the year the company has maintained same level of the average inventory which has caused the increase in Inventory Turnover Ratio.
6	Trade Receivables Turnover Ratio	325462.20	104023.81	3.13	218849.00	81719.44	2.68	0.45	16.79	NA
7	Trade Payables Turnover Ratio	1087332.49	106039.05	10.25	20603.13	83585.20	0.25	10.00	4000.00	The Turnover for the year has increased and to meet the increased turnover inventory requirement the company has purchased the inventory items on continuous basis due to which the average trade payables increased and accordingly the Trade Payable Turnover Ratio increased.



Signature
Director

RIN: 00137133

Signature
Director

RIN: 00137075

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

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

NOTE - 23

Ratio:-

(Rupees in Hundred)

8	Net Capital Turnover Ratio	1371710.22	2266580.94	0.61	273322.36	2337147.55	0.12	0.49	408.33	Turnover for the year has increased on account of increase in volume of sale of shares whereas the Average Shareholders Equity has not increased during the year and this has resulted rapid roll-over of the Capital of the company and accordingly the Net Capital Turnover Ratio has increased during the year as compared to the preceding year.
9	Net Profit Ratio	81170.39	1371710.22	0.06	1063529.32	273322.36	3.89	-3.83	-98.46	Revenue & Expenses both have increased on account of increase in volume of share transactions as compared to preceding year but the net margin for these transactions were comparatively lower. On the other hand the other operating cost have also increased during the year which further reduced the Net Profit for the year. This disproportionate increase in Revenue and Expenses reduced the Net Profit for the year and accordingly the Net Profit Ratio for the year declined as compared to the preceding year.
10	Return On Capital Employed	81496.32	2266580.94	0.04	1063919.67	2337147.55	0.46	-0.42	-91.30	Revenue & Expenses both have increased on account of increase in volume of share transactions as compared to preceding year but the net margin for these transactions were comparatively lower. On the other hand the other operating cost have also increased during the year which further reduced the Net Profit for the year. This disproportionate increase in Revenue and Expenses reduced the Net Profit for the year and accordingly the Return on Capital Employed Ratio for the year declined as compared to the preceding year.



SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.
[Signature]
Director

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

RIN: 00/37/33

RIN: 00/370 75

Director

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

NOTE - 23

Ratio:-

		(Rupees in Hundred)								
11	Return On Investment	78284.38	2022347.29	0.04	1060472.51	2100999.71	0.50	-0.46	-92.00	The investments sold by the company during the year at lower margin and the other investments have not fetched good returns during the year as compared to the preceding year, hence the Return on Investments Ratio for the year decreased as compared to the preceding year.

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

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Director

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SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

AIN : 00137075



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

NOTE: 24

Trade Payables Ageing:

(Rupees in Hundred)

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	-	-	-	-	-

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

RIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

RIN: 00137075



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

NOTE: 25

Trade Receivables Ageing:

(Rupees 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	-	-	52.40	-	1,10,925.96	-	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	-	-	384.00	-	96,685.25	-	97,069.25
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

	31.03.2022 (₹ In Hundred)	31.03.2021 (₹ in Hundred)
26. Expenditure in Foreign Currency	-	Nil
27. Earnings in Foreign Currency	-	Nil
28. Contingent Liabilities:	-	Nil

29. 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 in which Directors are interested as Directors
Poojit Commercial Private Limited	Company in which Directors are interested as Directors

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)	(Amount in ₹ Hundred)					
	Opening Balance	Amount Given	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:		(Amount 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
	Mr. Kishan Kumar Kejriwal	2880.00	2880.00
	Mrs. 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
Testing Charges	Suraksha Diagnostic Private Limited	244096.66	21647.33

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

DIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

DIN: 00137075



30. The Company 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.
31. 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.
32. 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.
33. The balances of Trade Receivables, Trade Payables, Advances etc. are subject to confirmation and subsequent adjustment, if any, on reconciliation.

34. **Additional Regulatory Information:**

i. **Title deeds of Immovable Property**

Title deeds of immovable properties in the case of freehold Property, are held in the name of the Company. The Company has no leasehold Property.

ii. **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 and also reporting period and also for previous year's reporting period.

iii. **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	3,75,000.00	331671.41	100%	100%

iv. **Capital Work in Progress**

The Company does not have any Capital Work in Progress (CWIP) during the current and previous year reporting period.

v. **Intangible Assets underdevelopment**

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

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

[Signature]
Director

AIN: 00137133

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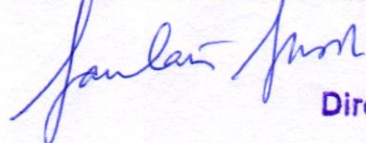


[Signature]
Director

AIN: 00137075

- vi. **Details of Benami Property held: Additional Disclosure**
The Company does not hold any Benami Property and 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.
- vii. **Borrowings secured against current assets**
The Company does not have any borrowings from banks or financial institutions hence, no disclosure is required as such.
- viii. **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.
- ix. **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
- x. **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 Registrar of Companies beyond the statutory period, hence no disclosures are required as such
- xi. **Compliance with number of layers of companies**
The Company has complied with the number of layers as prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of layers) Rules 2017. for the investment held by the company.
- xii. **Utilization of Borrowings**
The Company does not have any outstanding balances towards the borrowings from banks and financial institutions at the balance sheet date, hence no further disclosure is required as such
- xiii. **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 Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
B. The Company have 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.
- xiv. **Corporate social responsibility:**
The Provisions of section 135 of the Company Act 2013 regarding (CSR) are not applicable to the Company. Hence, the clause (xx) of paragraph 3 of the Order is not applicable to the Company.
- xv. **Details of Crypto Currency or Virtual Currency:**
The Company have not traded or invested in Crypto Currency or virtual Currency during the financial year as well as the immediate preceding financial year.

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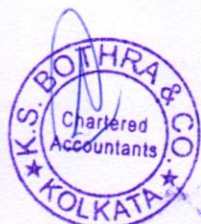
Director

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Director



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xvi. **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. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.

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**

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 22061326ARKHXU2872
KOLKATA, THE 5TH DAY OF SEPTEMBER, 2022**

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

Director

RIN: 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PVT. LTD.

Director

RIN: 00137075

