



M. K. BOTHRA  
SANDEEP KOCHAR  
DHARMENDRA KUMAR

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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, 2023, 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, 2023.

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, 2023, 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company w.e.f. April 1, 2023, and accordingly, in our opinion, reporting under clause 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023
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: 23061326BGVLYU6366  
KOLKATA, THE 23<sup>RD</sup> DAY OF SEPTEMBER, 2023**



**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**  
**CIN: U85110WB1991PTC052153**  
**Regd. Office: P 118 C I T ROAD SCHEME VIM, KOLKATA 700054**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

PARTICULARS	NOTES	31.03.2023 (Rupees in '00)	31.03.2022 (Rupees in '00)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital.	2	68,100.00	90,800.00
Reserve and Surplus.	3	17,22,353.55	21,94,469.09
	<b>(A)</b>	<b>17,90,453.55</b>	<b>22,85,269.09</b>
<b>Current Liabilities</b>			
Trade Payables	4	1,37,277.82	81,864.96
Other Current Liabilities	5	25,149.10	4,998.13
Short Term Provisions	6	1,62,855.71	4,00,851.83
	<b>(B)</b>	<b>3,25,282.63</b>	<b>4,87,714.92</b>
	<b>TOTAL (A+B)</b>	<b>21,15,736.18</b>	<b>27,72,984.01</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment and Intangible assets</b>			
(i) Property, Plant and Equipment	7	3,409.35	3,698.16
Non Current Investments	8	9,17,112.51	9,72,859.10
Other Non Assets	9	32,575.87	32,575.87
	<b>(A)</b>	<b>9,53,097.73</b>	<b>10,09,133.13</b>
<b>Current Assets</b>			
Current Investments	10	1,03,459.45	1,03,459.45
Inventories	11	1,01,465.15	97,494.00
Trade Receivables	12	1,73,710.65	1,10,978.36
Cash and Cash Equivalents	13	1,39,985.89	5,63,424.63
Short Term Loans & Advances	14	6,37,320.52	8,84,326.91
Other Current Assets	15	6,696.79	4,167.54
	<b>(B)</b>	<b>11,62,638.45</b>	<b>17,63,850.88</b>
	<b>(A+B)</b>	<b>21,15,736.18</b>	<b>27,72,984.01</b>

**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: 23061326BGVLYU6366**  
**KOLKATA, THE 23RD DAY OF SEPTEMBER, 2023**



**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**

CIN: U85110WB1991PTC052153

Regd. Office: P 118 C I T ROAD SCHEME VIM, KOLKATA 700054

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**

PARTICULARS	NOTES	31.03.2023	31.03.2022
		(Rupees in '00)	(Rupees in '00)
<b>Income :</b>			
Revenue from Operations	16	7,91,105.17	13,71,710.22
Other Income.	17	67,083.02	89,161.23
<b>Total Income</b>		<b>8,58,188.19</b>	<b>14,60,871.45</b>
<b>Expenses:</b>			
Purchase of Shares		3,22,807.16	10,87,332.49
Changes in Inventories (Shares).	18	(3,971.15)	(57,573.23)
Employee Benefits Expenses	19	29,280.00	29,280.00
Depreciation		288.81	325.93
Other Expenses	20	4,39,513.83	3,20,335.86
<b>Total Expenses</b>		<b>7,87,918.64</b>	<b>13,79,701.06</b>
<b>Profit Before Tax</b>		<b>70,269.55</b>	<b>81,170.39</b>
<b>Tax Expenses:</b>			
Current tax		15,258.81	21,232.10
Tax relating to earlier years		(171.26)	(138.00)
<b>Profit after Tax</b>		<b>55,182.00</b>	<b>60,076.29</b>
<b>Earnings per equity share:</b>			
-Basic and Diluted (in Rs.)	21	81.03	66.16
<b>Significant Accounting Policies</b>	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: 23061326BGVLYU6366  
KOLKATA, THE 23RD DAY OF SEPTEMBER, 2023

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137077



**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**  
**CIN: U85110WB1991PTC052153**  
**Regd. Office: P 118 C I T ROAD SCHEME VIM, KOLKATA 700054**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023**

	31.03.2023 (Rupees in '00)	31.03.2022 (Rupees in '00)
Net Profit before taxation	70,269.55	81,170.39
<b>Adjustment for :</b>		
Depreciation and Amortization Expenses	288.81	325.93
Interest Received	(45,298.01)	(45,333.27)
Interest on Income Tax Refund	(281.29)	-
Dividend Received on Shares	(11,044.53)	(15,494.50)
Income on Investment	(10,273.70)	(2,772.24)
Income on Investment (Liquid Gold Series)	-	(14,678.38)
<b>Operating Profit before change in Working Capital.</b>	<b>3,660.82</b>	<b>3,217.94</b>
<b>Effect of Change in Working Capital:</b>		
(Increase)/Decrease in Inventory	(3,971.15)	(57,573.23)
(Increase)/Decrease in Trade Receivables	(62,732.29)	(13,909.11)
(Increase)/Decrease in Loans and Advances	(6,426.86)	(42,187.33)
(Increase)/Decrease in Other Current Assets	(2,529.25)	1,431.46
Increase/(Decrease) in Trade Payables	55,412.86	(48,348.19)
Increase/(Decrease) in Current Liabilities	20,150.97	(6,972.86)
<b>Cash Flow from operating activities before Tax .</b>	<b>3,565.09</b>	<b>(1,64,341.31)</b>
<b>Loss: Tax Expenses:</b>		
Income Tax Paid (Net)	(630.87)	23,138.37
<b>Cash Flow from Operating Activities after Tax .</b>	<b>A 4,195.96</b>	<b>(1,87,479.69)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Sale of Investment	55,746.59	2,00,550.12
Interest Received	45,298.01	45,333.27
Dividend Received on Shares	11,044.53	15,494.50
Income on Investment	10,273.70	2,772.24
Income on Investment (Liquid Gold Series)	-	14,678.38
<b>Cash Flow from Investing Activities.</b>	<b>B 1,22,362.84</b>	<b>2,78,828.50</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Buy Back of Shares	(4,50,368.00)	-
Dividend Paid	-	(22,700.00)
Tax on Shares by Back	(99,629.54)	-
<b>Cash Flow from Financing Activities</b>	<b>C (5,49,997.54)</b>	<b>(22,700.00)</b>
<b>Net Cash Flow from Operating, Investing and Financing Activities. (A+B+C)</b>	<b>(4,23,438.74)</b>	<b>68,648.81</b>
Cash and Cash Equivalents at the beginning of the year	5,63,424.63	4,94,775.82
<b>Cash and Cash Equivalents at the end of the year</b>	<b>1,39,985.89</b>	<b>5,63,424.63</b>

- 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: 23061326BGVLYU6366**  
**KOLKATA, THE 23RD DAY OF SEPTEMBER, 2023**



**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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

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**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.

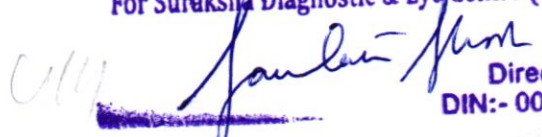
**E. Depreciation:**

- 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.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137133



For 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.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 0013707



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

	31.03.2023 (Rupees in '00)	31.03.2022 (Rupees in '00)
<b>2 SHARE CAPITAL :</b>		
<b>Authorised :</b>		
200000 Equity Shares of ₹100/- each.	2,00,000.00	2,00,000.00
<b>Issued, Subscribed and Paid up :</b>		
68100 (PY-90800) Equity Shares of ₹100/-each fully paid up	68,100.00	90,800.00
	<b>68,100.00</b>	<b>90,800.00</b>

**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	90800
Less :- Buyback 22700 shares	22700	0
Outstanding Shares at the end of year	<b>68100</b>	<b>90800</b>

**2.2 Terms / rights attached to Equity Shares :**

The Company has single class of shares referred to as Equity Shares having a par value of ₹100/- each. Each Holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

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

Shareholders Name	31.03.2023		31.03.2022	
	% of holding	No. of Shares held	% of holding	No. of Shares held
Dr. Tandra Chatterjee	19.09%	13001	19.09%	17335
Dr. Gautam Ghosh	18.46%	12568	18.45%	16757
Sarla Kejriwal	10.46%	7120	10.45%	9493
Kusum Kejriwal	12.31%	8386	12.31%	11181
Uma Kejriwal	9.50%	6472	9.50%	8630
Bindu Kejriwal	20.45%	13929	20.45%	18573

**2.4 Shares Held by Promoters at the End of the year**

Sl. No.	Promoter Name	No. of Shares as on 31.03.23	% of Total Shares 31.03.23	No. of Shares as on 31.03.22	% of Total Shares 31.03.22	% Change during the Year
	Dr. Somnath Chatterjee	2476	3.64%	3302	3.64%	0.00
	Dr. Tandra Chatterjee	13001	19.09%	17335	19.09%	0.00
	Dr. Gautam Ghosh	12568	18.46%	16757	18.45%	0.00
	Suparna Ghosh	2910	4.27%	3880	4.27%	0.00
	Kishan Kumar Kejriwal	619	0.91%	825	0.91%	0.00
	Santosh Kumar Kejriwal	619	0.91%	825	0.91%	0.00
	Sarla Kejriwal	7120	10.46%	9493	10.45%	0.00
	Kusum Kejriwal	8386	12.31%	11181	12.31%	0.00
	Uma Kejriwal	6472	9.50%	8630	9.50%	0.00
	Bindu Kejriwal	13929	20.45%	18572	20.45%	0.00

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 Financial Statements (Contd...)**

	31.03.2023 (Rupees in '00)	31.03.2022 (Rupees in '00)
<b>3 RESERVE AND SURPLUS :</b>		
<b><u>Capital Redemption Reserve</u></b>		
Opening Balance	30,200.00	30,200.00
Add:-Transferred from Balance in Statement of Profit & Loss Amount Transferred from Share Buy Back	22,700.00	-
<b>(A)</b>	<b>52,900.00</b>	<b>30,200.00</b>
<b><u>General Reserve</u></b>		
As per last Balance Sheet	1,01,610.00	1,01,610.00
<b>(B)</b>	<b>1,01,610.00</b>	<b>1,01,610.00</b>
<b><u>Balance in Statement Profit and Loss :</u></b>		
Surplus as per last Balance Sheet	20,62,659.09	20,25,282.80
Less: Dividend Paid	-	22,700.00
	20,62,659.09	20,02,582.80
<b>Less:-</b>		
Trf. to Capital Redemption Reserve on Buyback 22700 shares of ₹100/- each at premium of ₹1884/-	22,700.00	-
Tax on Shares Buyback	99,629.54	-
Premium on Buy-back of Shares	4,27,668.00	-
	15,12,661.55	20,02,582.80
Add: Profit for the year	55,182.00	60,076.29
<b>(C)</b>	<b>15,67,843.55</b>	<b>20,62,659.09</b>
<b>(A+B+C)</b>	<b>17,22,353.55</b>	<b>21,94,469.09</b>
<b>4 TRADE PAYABLES</b>		
For Goods and Services		
Total outstanding dues of Micro and Small Enterprises	-	-
Other outstanding dues	1,37,277.82	81,864.96
<b>(Refer Ageing Schedule No. 23 )</b>	<b>1,37,277.82</b>	<b>81,864.96</b>
<b>5 OTHER CURRENT LIABILITIES</b>		
<b><u>Other Payables</u></b>		
- Statutory Liabiliteis	3,615.37	4,674.13
- Others Liabilities	21,533.73	324.00
	<b>25,149.10</b>	<b>4,998.13</b>
<b>6 SHORT TERM PROVISIONS</b>		
Provision for Income Tax	1,62,855.71	4,00,851.83
	<b>1,62,855.71</b>	<b>4,00,851.83</b>
<b>8 NON CURRENT INVESTMENTS</b>		
<b><u>Investments in Equity Instruments:</u></b>		
<b>Quoted:</b>		
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
<b>(a)</b>	<b>29,734.48</b>	<b>29,734.48</b>

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 FINANCIAL STATEMENTS (CONTD...)**

**7. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**

Particulars.	(Rupees in Hundred)									
	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	As at 01.04.2022	Addition during the year.	Sales/adj during the year.	As at 31.03.2023	Upto 31.03.2022	For the year.	Adjustment during the year.	Upto 31.03.2023	As at 31.03.2023	As at 31.03.2022
<b>Property, Plant and Equipments</b>										
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	699.35	-	-	699.35	36.81	36.81
Furniture & Fixture	870.34	-	-	870.34	440.50	82.69	-	523.19	347.15	429.84
Office Equipments	1,337.02	-	-	1,337.02	853.23	185.33	-	1,038.56	298.46	483.79
UPS System.	450.00	-	-	450.00	337.47	20.79	-	358.26	91.74	112.53
<b>TOTAL :</b>	<b>56,097.36</b>	<b>-</b>	<b>-</b>	<b>56,097.36</b>	<b>52,399.20</b>	<b>288.81</b>	<b>-</b>	<b>52,688.01</b>	<b>3,409.35</b>	<b>3,698.16</b>
Previous Year's figures	56,097.36	-	-	56,097.36	52,073.27	325.93	-	52,399.20	3,698.16	

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 Financial Statements (Contd...)

	31.03.2023 (Rupees in '00)	31.03.2022 (Rupees in '00)
<b>8 NON CURRENT INVESTMENTS</b>		
<b>Investments in Equity Instruments (contd) :</b>		
<b>Unquoted:</b>		
<b>In Associate Companies:</b>		
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>(b)</b>	<b>7,80,000.00</b>	<b>7,80,000.00</b>
<b>In Other Companies:</b>		
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 ₹200/- each	-	50,000.00
<b>(c)</b>	<b>20,000.00</b>	<b>70,000.00</b>
<b>(A=a+b+c)</b>	<b>8,29,734.48</b>	<b>8,79,734.48</b>
<b>Other Investments:</b>		
Indiabulls High Yield Fund	87,378.03	93,124.62
<b>(B)</b>	<b>87,378.03</b>	<b>93,124.62</b>
<b>(A+B)</b>	<b>9,17,112.51</b>	<b>9,72,859.10</b>
<b>Market Value of Quoted Equity Instruments</b>	<b>6,915.57</b>	<b>10,396.29</b>
<b>9 Other Non Assets</b>		
<b>(Unsecured, considered good)</b>		
Security Deposits	32,575.87	32,575.87
	<b>32,575.87</b>	<b>32,575.87</b>
<b>10 CURRENT INVESTMENTS:</b>		
<b>Investments in Mutual Funds:</b>		
2592.149 (PY-2592.149) HDFC Liquid Fund Regular Growth	1,03,459.45	1,03,459.45
	<b>1,03,459.45</b>	<b>1,03,459.45</b>
<b>NAV of Mutual Funds</b>	1,07,620.78	1,07,620.78
<b>11 INVENTORIES :</b>		
(At cost or net realisable value, whichever is lower as per inventories taken, valued and certified by the management)		
Shares	1,01,465.15	97,494.00
	<b>1,01,465.15</b>	<b>97,494.00</b>
<b>12 TRADE RECEIVABLES</b>		
<b>(Unsecured, considered good)</b>		
<b>Trade Receivables:</b>	1,73,710.65	1,10,978.36
(Refer Ageing Schedule No. 24)	<b>1,73,710.65</b>	<b>1,10,978.36</b>
<b>13 CASH AND CASH EQUIVALENTS</b>		
Balances with Scheduled Banks :		
In Current Accounts.	45,608.08	64,512.56
In Fixed Deposit Accounts.	94,064.73	4,98,488.99
Cash on hand (As Certified)	313.08	423.08
	<b>1,39,985.89</b>	<b>5,63,424.63</b>

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director  
DIN:- 00137133



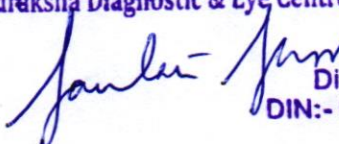
For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director  
DIN:- 00137075

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

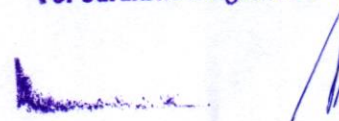
	<u>31.03.2023</u>	<u>31.03.2022</u>
	(Rupees in '00)	(Rupees in '00)
<b>14 SHORT TERM LOANS AND ADVANCES :</b>		
<b>Unsecured, considered good)</b>		
<b>Loan to Body Corporates:</b>		
To a Related Party	3,83,950.69	3,75,000.00
<b>Advances:</b>		
(Recoverable in cash or in kind or for value to be received pending adjustments)		
Income Tax Payments	1,95,762.02	4,56,127.93
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	11,580.96	11,280.96
Income Tax Refundable A.Y. 2022-2023	2,914.30	-
Income Tax Refundable (AY 2019- 20)	3,718.37	-
Other Advances	29,314.10	31,837.93
	<b>6,37,320.52</b>	<b>8,84,326.91</b>
<b>15 OTHER CURRENT ASSETS:</b>		
Income Receivable on Investments (Indiabulls)	6,696.79	4,167.54
	<b>6,696.79</b>	<b>4,167.54</b>
<b>16 REVENUE FROM OPERATIONS:</b>		
Fees and Services Charges Received	4,57,822.70	3,25,462.20
Sale of Shares	3,33,282.47	10,46,248.02
	<b>7,91,105.17</b>	<b>13,71,710.22</b>
<b>17 OTHER INCOME :</b>		
<b>Interest Received :</b>		
On Loans	30,000.01	28,630.14
On Fixed Deposits	13,766.44	15,167.39
On Security Deposits.	1,531.56	1,535.74
On income Tax Refund	281.29	-
Rental Charges Received	6.00	6.00
Dividend Received on Shares	11,044.53	15,494.50
Income from Alternate Investment Fund (Indiabulls)	10,273.70	2,772.24
Income on Investment (Liquid Gold Series)	-	14,678.38
Income from F & O & Derivatives (Shares)	-	(469.60)
Liability No Longer Required written back	179.48	11,346.45
	<b>67,083.02</b>	<b>89,161.23</b>
<b>18 CHANGES IN INVENTORIES:</b>		
Opening Stock of Shares	97,494.00	39,920.77
Less: Closing Stock of Shares	1,01,465.15	97,494.00
	<b>(3,971.15)</b>	<b>(57,573.23)</b>
<b>19 EMPLOYEE BENEFITS EXPENSES:</b>		
Directors Remuneration	29,280.00	29,280.00
	<b>29,280.00</b>	<b>29,280.00</b>
<b>20 OTHER EXPENSES :</b>		
Testing Charges	3,43,367.05	2,44,096.66
NRS Poor Patients Welfare Expenses	91,564.54	65,092.44
Insurance Charges.	375.59	345.37
Share Transaction Expenses	1,377.81	3,968.14
Motor Car Expenses	815.54	795.72

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 Financial Statements (Contd...)**

	<u>31.03.2023</u>	<u>31.03.2022</u>
	<u>(Rupees in '00)</u>	<u>(Rupees in '00)</u>
<b>20 OTHER EXPENSES : (Contd...)</b>		
Auditors' Remuneration:		
For Audit & Tax Audit.	300.00	300.00
For Advice on Company Law Matters.	540.00	540.00
For Advice on Taxation & Other Matters.	484.55	357.70
Filing Fees	55.00	18.00
Rates and Taxes	50.00	219.36
Bank Charges.	33.06	20.23
Professional Fees	300.00	-
Miscellaneous Expenses	4.97	4,169.90
Interest on TDS	245.71	162.35
Trade Mark Charges	-	250.00
	<b>4,39,513.83</b>	<b>3,20,335.86</b>
<b>21 EARNINGS PER SHARE</b>		
Profit for the year after Tax	55,182.00	60,076.29
Issued, Subscribed & Paid up Capital	68100	90800
<b>Basic &amp; Diluted</b>	<b>0.81</b>	<b>0.66</b>
<b>Basic &amp; Diluted (in Rs.)</b>	<b>81.03</b>	<b>66.16</b>

For Suraksha Diagnostic &amp; Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137133

For Suraksha Diagnostic &amp; Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 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	1,37,277.82	-	-	-	1,37,277.82
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	59,093.84	179.48	-	22,591.64	81,864.96
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
 Director  
 DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
 Director  
 DIN:- 00137075





**NOTES TO THE FINANCIAL STATEMENTS (Contd.....)**

Note: 22

Ratio:-

(Rupees in '00)

Sl No	Ratios	Particulars	Current Period		Previous Period		Variance	% of Variance	Reason for Variance
			Numerator	Denominator	Numerator	Denominator			
i	Current Ratio	Current Assets/Current Liabilities	11,62,638.45	3,25,282.63	17,63,850.88	4,87,714.92	-0.05	1.38	N.A.
ii	Debt-Equity Ratio	Total Debt/Total Equity	-	17,90,453.55	-	22,85,269.09	0.00	0.00	N.A.
iii	Debt Service Coverage Ratio	Earning Available for Debt Servicing/(Interest + Installments)	70,558.36	-	81,496.32	-	0.00	0.00	N.A.
iv	Return on Equity Ratio	Net Income/Average Shareholders Equity	55,182.00	20,37,861.32	60,076.29	22,66,580.94	0.00	0.00	N.A.
v	Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory	3,18,836.00	99,479.58	10,29,759.26	68,707.39	-11.78	78.59	Turnover for the year has declined but the Average Inventory has been increased as compared to the preceding year which resulted decrease in the Inventory Turnover Ratio.
vi	Trade Receivables Turnover Ratio	Credit Turnover/Average Trade Receivable	7,91,105.17	1,42,344.51	13,71,710.22	1,04,023.81	-7.63	57.85	Turnover for the year has declined but the Average Trade Receivables has been increased as compared to the preceding year which resulted decrease in the Trade Receivable Turnover Ratio.
vii	Trade Payables Turnover Ratio	Credit Purchase/Average Trade Payable	6,66,174.21	1,09,571.39	13,31,429.15	1,06,039.05	-6.48	51.59	Turnover for the year has declined but the Average Trade Payables has been increased as compared to the preceding year which resulted decrease in the Trade Payable Turnover Ratio.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137133

Director  
DIN:- 00137075



NOTES TO THE FINANCIAL STATEMENTS (Contd.....)

Note: 22

Ratio:-

(Rupees in '00)

viii	Net Capital Turnover Ratio	Turnover/Average Working Capital	7,91,105.17		10,56,745.90		13,71,710.22		11,57,009.79		36.97	Turnover for the year has declined and the Average Working Capital also decreased as compared to the preceding year which resulted decrease in the Net Capital Turnover Ratio.
			0.75									
			55,182.00		7,91,105.17		60,076.29		13,71,710.22			
ix	Net Profit Ratio	Net Profit/Turnover	0.07		0.04		0.03		0.03		75.00	Turnover and Net Profit for the year has declined as compared to the preceding year but due to increase in the gross margin and other income the Net Profit Turnover Ratio for the year has increased as compared to the preceding year.
			70,269.55		20,37,861.32		81,170.39		22,66,580.94			
x	Return on Capital Employed	Earning Before Interest & Tax (EBIT)/Average Capital Employed	0.03		0.04		-0.01		25.00			N.A.
xi	Return on Investment	Net Income from Investments/Average Cost of Investment	0.00		0.00		0.00		0.00		0.00	N.A.

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 FINANCIAL STATEMENTS (Contd.....)**

**NOTE: 23**

**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	1,37,277.82	-	-	-	1,37,277.82
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	59,093.84	179.48	-	22,591.64	81,864.96
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-

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 FINANCIAL STATEMENTS (Contd.....)**

NOTE: 24

**Trade Receivables Ageing:**

Particulars	Outstanding for following periods from due date of payment as on 31.03.2023						Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years		
<b>SECURED:</b>							
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
<b>UNSECURED:</b>							
Undisputed Trade Receivables – considered good	1,24,262.20	-	-	52.40	49,396.05	1,73,710.65	
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-

(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		
<b>SECURED:</b>							
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
<b>UNSECURED:</b>							
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	-	-	-	-	-	-	-

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*Jambhai*  
 Director  
 DIN:- 00137133



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*Jambhai*

Director  
 DIN:- 00137075

**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (Contd...)**

	<b>31.03.2023</b> (₹ In Hundred)	<b>31.03.2022</b> (₹ in Hundred)
25. Expenditure in Foreign Currency	-	Nil
26. Earnings in Foreign Currency	-	Nil
27. Contingent Liabilities:	-	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 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)**

Transaction with	Opening Balance	Amount Given	Interest	TDS	Repayment	Closing Balance
Poojit Commercial Private Limited	375000.00 (331671.41)	0.00 (50000.00)	30000.01 (28630.14)	3000 (2863.02)	18049.32 (32438.53)	383950.69 (375000.00)

Previous Year's figures in ( )

**Other Transactions:**

**(Amount in ₹ Hundred)**

Account Head	Transaction with	31.03.2022	31.03.2021
<b>Income:</b>			
Interest Received	Poojit Commercial Private Limited	30000.01	28630.14
<b>Expenses:</b>			
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
Testing Charges	Suraksha Diagnostic Private Limited	343367.05	244096.66

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director

DIN:- 00137133



For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*

Director  
DIN:- 00137075

29. 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.
30. 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.
31. 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.
32. The balances of Trade Receivables, Trade Payables, Advances etc. are subject to confirmation and subsequent adjustment, if any, on reconciliation.

**33. 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	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
-Promoters	-	-	-	-
-Directors	-	-	-	-
-KMPs	-	-	-	-
-Related Parties	383950.69	3,75,000.00	100%	100%
Loan to company without specifying any terms or period of repayment	383950.69	3,75,000.00	100%	100%
Loan to Companies - repayable on demand	383950.69	3,75,000.00	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

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 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

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137075



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.

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.

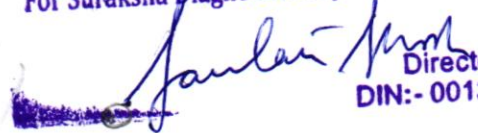
34. Previous year's figures have been regrouped / rearranged, wherever necessary in order to make them comparable with those of the current year.

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



(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 23061326BGVLYU6366  
KOLKATA, THE 23<sup>RD</sup> DAY OF SEPTEMBER, 2023

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director  
DIN:- 00137075

