



## **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, 2021, 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, 2021.

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, 2021, 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.

##### **Other Matter:**

We draw attention to Note 29 to the Financial Statements regarding Buyback of Equity Shares. The Board of Directors of the Company had passed resolution for Buyback of 30,200 (Thirty thousand and Two Hundred) fully paid-up equity shares of Rs. 100/- at a price of Rs. 2198/- (Rupees Two thousand One hundred and Ninety eight only) per equity share and the same has been approved by the members in their meeting held on 2nd March, 2021.

Our opinion is not modified in this respect.

##### **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.

#### **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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 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;
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: 21061326AAAAP3141  
KOLKATA, THE 1<sup>ST</sup> DAY OF NOVEMBER, 2021**



## **SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

### **Annexure to the Independent Auditors' Report**

**The Annexure referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED ("the Company") for the year Ended on 31<sup>st</sup> March 2021, we report that:**

- i. In respect of Fixed Assets:
  - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b) The fixed assets have been physically verified by the management in a phased periodical manner at regular intervals, which in our opinion is reasonable having regard to the size of the company and nature of its assets. As informed to us no material discrepancies were noticed on such physical verification.
  - c) The Company has no immovable property.
- ii. The Inventories have been physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on such physical verification.
- iii. The Company has granted unsecured loans to a company covered in the register maintained under section 189 of the Companies Act, 2013 and
  - (a) In our opinion, terms and conditions of the grant of such loans by the company are not prima facie prejudicial to the interest of the Company.
  - (b) According to the information and explanations given to us, there is no stipulated schedule of repayment of principal and payment of interest. However, the party to whom loans has been granted is repaying the principal amount regularly and are also regular in payment of interest.
  - (c) Based on our audit and according to the information and explanations given to us, there is no overdue amount for more than ninety days.
- iv. According to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments and guarantees.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public during the year. Therefore the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed thereunder are not applicable to the company.
- vi. The maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013.
- vii. In respect of statutory dues, according to information and explanations given to us:
  - a) The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues, as applicable to it, with the appropriate authorities.
  - b) There are no dues of Income-Tax, Sales-Tax, Service Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and any other statutory dues as applicable to the company, which have not been deposited with the appropriate authorities on account of any dispute.
- viii. The Company has no loans or borrowing from a financial institution, bank, government or dues to debenture holders.

- ix. The Company has neither raised any money by way of initial public offer or further public offer (including debt instruments) nor taken any term loan during the year.
- x. To the best of our knowledge and belief and according to the information and explanations given to us, no fraud, by the company or on the Company by its officers/ employees, was noticed or reported during the year.
- xi. Being a private limited company, section 197 of the Companies Act, 2013 is not applicable to it; therefore clause xi of paragraph 3 of the Order is not applicable to the Company.
- xii. The Company is not a Nidhi Company; therefore clause xii of paragraph 3 of the Order is not applicable to the Company.
- xiii. To the best of our knowledge and belief and according to the information and explanations given to us, the Company, in respect of transactions with the related parties, has complied with the provisions of Section 177 and 188 of Companies Act, 2013 where applicable, and has disclosed the details thereof in the Standalone financial statements, as required by the accounting standards and Companies Act, 2013.
- xiv. The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.
- xv. Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to section 192 of the Companies Act, 2013 with Directors or persons connected with them.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934; therefore clause xvi of paragraph 3 of the Order is not applicable to the Company.

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



**(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 21061326AAAAKP3141  
KOLKATA, THE 1<sup>ST</sup> DAY OF NOVEMBER, 2021**



**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

**BALANCE SHEET AS AT 31ST MARCH, 2021**

PARTICULARS	NOTES	31.03.2021	31.03.2020
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital.	2	90,80,000.00	1,21,00,000.00
Reserve and Surplus.	3	21,57,09,279.75	23,05,40,229.98
	(A)	<b>22,47,89,279.75</b>	<b>24,26,40,229.98</b>
<b>Current Liabilities</b>			
Trade Payables	4	1,30,21,314.55	1,09,95,423.31
Other Current Liabilities	5	11,97,099.08	8,14,415.08
Short Term Provisions	6	3,79,61,973.00	2,23,10,549.00
	(B)	<b>5,21,80,386.63</b>	<b>3,41,20,387.39</b>
<b>TOTAL</b>	<b>(A+B)</b>	<b>27,69,69,666.38</b>	<b>27,67,60,617.37</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment:	7		
Tangible Assets		4,02,409.00	4,41,444.00
Non Current Investments	8	11,73,40,921.45	10,32,82,647.50
Long Term Loans and Advances	9	32,57,586.88	33,16,206.88
	(A)	<b>12,10,00,917.33</b>	<b>10,70,40,298.38</b>
<b>Current Assets</b>			
Current Investments	10	1,03,45,945.04	6,35,75,151.52
Inventories	11	39,92,077.18	59,04,858.91
Trade Receivables	12	97,06,925.00	66,36,963.00
Cash and Cash Equivalents	13	4,94,77,581.54	2,23,33,163.73
Short Term Loans & Advances	14	8,18,86,321.20	7,10,47,312.83
Other Current Assets	15	5,59,899.09	2,22,869.00
	(B)	<b>15,59,68,749.05</b>	<b>16,97,20,318.99</b>
	<b>(A+B)</b>	<b>27,69,69,666.38</b>	<b>27,67,60,617.37</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

*(Signature)*

(A. VERMA)  
 PARTNER  
 MEMBERSHIP NO. 061326  
 ICAI UDIN: 21061326AAAAKP3141  
 KOLKATA, THE 1ST DAY OF NOVEMBER, 2021

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*

Director  
 DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*

Director  
 DIN:- 00137133



**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021**

PARTICULARS	NOTES	31.03.2021	31.03.2020
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
<b>Income :</b>			
Revenue from Operations	16	2,73,32,235.85	4,96,50,477.01
Other Income.	17	10,61,08,012.03	1,06,73,106.56
<b>Total Revenue</b>		<b>13,34,40,247.88</b>	<b>6,03,23,583.57</b>
<b>Expenses:</b>			
Cost of Stores and Stationery Consumed	18	44,33,478.04	47,52,080.39
Purchase of Shares		20,60,313.41	2,19,44,780.97
Changes in Inventories (Shares).	19	13,37,070.95	(17,15,522.96)
Employee Benefits Expenses	20	29,52,012.00	29,66,832.00
Depreciation		39,035.00	3,70,214.00
Other Expenses	21	1,62,65,406.01	1,96,43,669.48
<b>Total Expenses</b>		<b>2,70,87,315.41</b>	<b>4,79,62,053.88</b>
<b>Profit Before Exceptional Items and Tax</b>		<b>10,63,52,932.47</b>	<b>1,23,61,529.69</b>
<b>Exceptional Items:</b>			
Profit/ (Loss) on sale of Property, Plant and Equipments		-	(4,78,591.00)
Investments Written Off		-	(8,50,000.00)
<b>Profit before Tax</b>		<b>10,63,52,932.47</b>	<b>1,10,32,938.69</b>
<b>Tax Expenses:</b>			
Current tax		2,14,89,915.00	30,68,491.00
Tax relating to earlier years		1,44,114.70	14,855.00
<b>Profit after Tax</b>		<b>8,47,18,902.77</b>	<b>79,49,592.69</b>
<b>Earnings per equity share:</b>			
-Basic and Diluted	22	933.03	65.70
<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

*(Signature)*

(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 21061326AAAAKP3141  
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*

Director  
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*

Director  
DIN:- 00137133

*(Signature)*

**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021**

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit before taxation	10,63,52,932.47	1,10,32,938.69
<b>Adjustment for :</b>		
Depreciation and Amortization Expenses	39,035.00	3,70,214.00
(Profit)/Loss on Sale of Property, Plant and Equipment	-	4,78,591.00
(Profit)/Loss on Redemption of Mutual Fund	(1,32,51,141.27)	(61,22,229.46)
(Profit)/Loss on Redemption of Shares	(8,57,75,435.20)	-
Interest Received	(51,98,118.00)	(23,65,874.00)
Interest on Investment	-	(1,54,623.00)
Dividend Received on Shares	(5,39,832.00)	(4,56,200.00)
Income on Investment	11,31,192.61	(3,61,016.70)
<b>Operating Profit before change in Working Capital.</b>	<b>27,58,633.61</b>	<b>24,21,800.53</b>
<b>Effect of Change in Working Capital:</b>		
(Increase)/Decrease in Inventory	19,12,781.73	(18,24,183.41)
(Increase)/Decrease in Trade Receivables	(30,69,962.00)	1,52,742.00
(Increase)/Decrease in Loans and Advances	1,05,72,169.50	(2,41,28,082.51)
(Increase)/Decrease in Other Current Assets	(3,37,030.09)	1,96,875.00
Increase/(Decrease) in Trade Payables	20,25,891.24	8,32,034.45
Increase/(Decrease) in Current Liabilities	3,82,684.00	1,85,098.00
<b>Cash Flow from operating activities before Tax .</b>	<b>1,42,45,167.99</b>	<b>(2,21,63,715.94)</b>
<b>Less: Tax Expenses:</b>		
Income Tax Paid (Net)	2,45,65,163.57	23,94,449.70
<b>Cash Flow from Operating Activities after Tax .</b>	<b>A (1,03,19,995.58)</b>	<b>(2,45,58,165.64)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Property, Plant and Equipment	-	(95,059.00)
Sale of Property, Plant and Equipment	-	12,50,000.00
Investment in Mutual Fund	-	(1,15,00,000.00)
Sale of Mutual Fund	6,64,80,347.75	6,60,54,968.59
Investment in Shares	-	(10,15,037.50)
Sales of Shares	9,10,84,635.20	-
Investment in Alternate Investment Funds	(1,93,67,473.95)	58,049.00
Investments written off	-	8,50,000.00
Redemption of REC Bonds	-	51,54,623.00
Interest Received	51,98,118.00	23,65,874.00
Dividend Received on Shares	5,39,832.00	4,56,200.00
Income on Investment	(11,31,192.61)	3,61,016.70
<b>Cash Flow from Investing Activities.</b>	<b>B 14,28,04,266.39</b>	<b>6,39,40,634.79</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Reduction of Share Capital	(9,05,79,600.00)	-
Dividend Paid	-	(2,42,00,000.00)
Dividend Distribution Tax Paid	-	(49,74,381.00)
Tax on Shares by Back	(1,47,60,253.00)	-
<b>Cash Flow from Financing Activities</b>	<b>C (10,53,39,853.00)</b>	<b>(2,91,74,381.00)</b>
<b>Net Cash Flow from Operating, Investing and Financing Activities. (A+B+C)</b>	<b>2,71,44,417.81</b>	<b>1,02,08,088.15</b>
Cash and Cash Equivalents at the beginning of the year	2,23,33,163.73	1,21,25,075.58
<b>Cash and Cash Equivalents at the end of the year</b>	<b>4,94,77,581.54</b>	<b>2,23,33,163.73</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

*(Signature)*

(A. VERMA)  
PARTNER  
MEMBERSHIP NO. 061326  
ICAI UDIN: 21061326AAAAKP3141  
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*  
Director  
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*(Signature)*  
Director  
DIN:- 00137133



**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**

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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:**

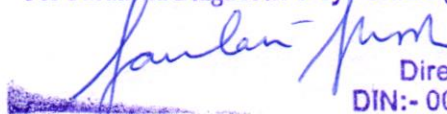
- a) Long Term Investments are stated at cost. Provision for diminution in value is made if the decline in value is other than temporary in the opinion of the management.
- b) Current investments are stated at lower of cost and fair value.

**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.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137075

**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:- 00137075



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

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
<b>2 SHARE CAPITAL :</b>		
<b>Authorised :</b>		
200000 Equity Shares of ₹100/- each.	2,00,00,000.00	2,00,00,000.00
<b>Issued, Subscribed and Paid up :</b>		
90800 (PY-121000) Equity Shares of ₹100/-each fully paid up ( Refer Note :-29)	90,80,000.00	1,21,00,000.00
	<b>90,80,000.00</b>	<b>1,21,00,000.00</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  
Less :- Buyback 30200 shares (Refer Note:-29 )  
Outstanding Shares at the end of year

121000	121000
30200	0
<b>90800</b>	<b>121000</b>

**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	31.03.2021		31.03.2020	
	% of holding	No. of Shares held	% of holding	No. of Shares held
Dr. Tandra Chatterjee	19.09%	17335	19.09%	23100
Dr. Gautam Ghosh	18.45%	16757	18.46%	22330
Sarla Kejriwal	10.45%	9493	10.45%	12650
Kusum Kejriwal	12.31%	11181	12.32%	14900
Uma Kejriwal	9.50%	8630	9.50%	11500
Bindu Kejriwal	20.45%	18573	20.45%	24750

**3 RESERVE AND SURPLUS :**

**Capital Redemption Reserve**

Opening Balance -  
Ass:-Transferred from Balance in Statement of Profit & Loss

30,20,000.00	-
<b>(A) 30,20,000.00</b>	<b>-</b>

**General Reserve**

As per last Balance Sheet

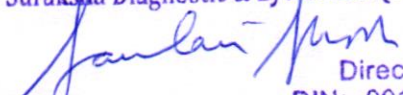
1,01,61,000.00	1,01,61,000.00
<b>(B) 1,01,61,000.00</b>	<b>1,01,61,000.00</b>

**Balance in Statement Profit and Loss :**

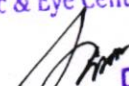
Surplus as per last Balance Sheet 22,03,79,229.98 24,43,74,018.29  
Less: Dividend 2,42,00,000.00 2,42,00,000.00  
Dividend Distribution Tax - 49,74,381.00  
19,61,79,229.98 21,51,99,637.29  
Less:- Capital Redemption Reserve 30,20,000.00  
Buyback 30200 shares of ₹100/- each at premium of ₹2098/- 6,33,59,600.00 -  
Tax on Shares Buyback 1,47,60,253.00 -  
11,50,39,376.98 21,51,99,637.29  
Less: Provision for Doubtful Loan - 27,70,000.00  
11,50,39,376.98 21,24,29,637.29  
Add: Reversal of Provision for Doubtful Loans 27,70,000.00 -  
11,78,09,376.98 21,24,29,637.29  
Add: Profit for the year 8,47,18,902.77 79,49,592.69

<b>(C) 20,25,28,279.75</b>	<b>22,03,79,229.98</b>
<b>(A+B+C) 21,57,09,279.75</b>	<b>23,05,40,229.98</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:**

Particulars.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As at 01.04.2020 ₹	Addition during the year. ₹	Sales/adj during the year. ₹	As at 31.03.2021 ₹	Upto 31.03.2021 ₹	For the year. ₹	Adjustment during the year. ₹	Upto 31.03.2021 ₹	As at 31.03.2021 ₹	As at 31.03.2020 ₹
<b>TANGIBLE ASSETS:</b>										
Motor Car.	51,07,144.00	-	-	51,07,144.00	48,51,787.00	-	-	48,51,787.00	2,55,357.00	2,55,357.00
Air Conditioner.	1,63,240.00	-	-	1,63,240.00	1,55,078.00	-	-	1,55,078.00	8,162.00	8,162.00
Computer.	73,616.00	-	-	73,616.00	57,591.00	8,632.00	-	66,223.00	7,393.00	16,025.00
Furniture & Fixture	87,034.00	-	-	87,034.00	27,512.00	8,269.00	-	35,781.00	51,253.00	59,522.00
Office Equipments	1,33,702.00	-	-	1,33,702.00	46,735.00	20,055.00	-	66,790.00	66,912.00	86,967.00
UPS System.	45,000.00	-	-	45,000.00	29,589.00	2,079.00	-	31,668.00	13,332.00	15,411.00
<b>TOTAL :</b>	<b>56,09,736.00</b>	<b>-</b>	<b>-</b>	<b>56,09,736.00</b>	<b>51,68,292.00</b>	<b>39,035.00</b>	<b>-</b>	<b>52,07,327.00</b>	<b>4,02,409.00</b>	<b>4,41,444.00</b>
Previous Year's figures	87,17,907.00	95,059.00	32,03,230.00	56,09,736.00	62,72,717.00	3,70,214.00	14,74,639.00	51,68,292.00	4,41,444.00	

*(Signature)*

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...)**

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
<b>4 TRADE PAYABLES</b>		
For Goods and Services		
Total outstanding dues of Micro and Small Enterprises	-	-
Other outstanding dues	1,30,21,314.55	1,09,95,423.31
	<b>1,30,21,314.55</b>	<b>1,09,95,423.31</b>
<b>5 OTHER CURRENT LIABILITIES</b>		
<b>Other Payables</b>		
- Statutory Liabilities	3,71,634.00	1,69,675.00
- Others Liabilities	8,25,465.08	6,44,740.08
	<b>11,97,099.08</b>	<b>8,14,415.08</b>
<b>6 SHORT TERM PROVISIONS</b>		
Provision for Income Tax	3,79,61,973.00	1,95,40,549.00
Provision for Doubtful Loans	-	27,70,000.00
	<b>3,79,61,973.00</b>	<b>2,23,10,549.00</b>
<b>8 NON CURRENT INVESTMENTS</b>		
<b>Investments in Equity Instruments:</b>		
<b>Quoted:</b>		
25000 Equity Shares of ₹10/- each of Infomedia Press Ltd.	8,37,500.00	8,37,500.00
336 Equity Shares of Parsvnath Developers Limited of ₹ 10/- each.	50,400.00	50,400.00
1247000 Equity Shares of Ishwar Medical Services Ltd of ₹1/- each.	10,70,510.00	10,70,510.00
81203 Equity Shares of Vodafone Idea Limited of ₹ 10/- each.	10,15,037.50	10,15,037.50
<b>(a)</b>	<b>29,73,447.50</b>	<b>29,73,447.50</b>
<b>Unquoted:</b>		
<b>In Associate Companies:</b>		
2000000 Equity Shares of Reema Gases Pvt. Ltd. of ₹ 10/- each	2,00,00,000.00	2,00,00,000.00
5800000 Equity Shares of C.K.Trade Ex Pvt Ltd of ₹ 10/- each	5,80,00,000.00	5,80,00,000.00
<b>(b)</b>	<b>7,80,00,000.00</b>	<b>7,80,00,000.00</b>
<b>In Other Companies:</b>		
20000 Equity Shares of Oscar Enclave Private Limited of ₹ 100/- each.	20,00,000.00	20,00,000.00
Nil (P.Y-53092) Equity Shares of Suraksha Diagnostic Private Limited of ₹100/- each.	-	53,09,200.00
25000 Equity Shares of Saltee Parks Private Limited of ₹10/- each	50,00,000.00	50,00,000.00
<b>(c)</b>	<b>70,00,000.00</b>	<b>1,23,09,200.00</b>
<b>(A=a+b+c)</b>	<b>8,79,73,447.50</b>	<b>9,32,82,647.50</b>
<b>Other Investments:</b>		
Indiabulls High Yield Fund	93,12,462.17	1,00,00,000.00
Liquid Gold Series	2,00,55,011.78	-
<b>(B)</b>	<b>2,93,67,473.95</b>	<b>1,00,00,000.00</b>
<b>(A+B)</b>	<b>11,73,40,921.45</b>	<b>10,32,82,647.50</b>
<b>Market Value of Quoted Equity Instruments</b>	<b>9,56,467.00</b>	<b>4,28,129.30</b>
<b>9 LONG TERM LOANS AND ADVANCES :</b>		
<b>(Unsecured, considered good)</b>		
Security Deposits	32,57,586.88	33,16,206.88
	<b>32,57,586.88</b>	<b>33,16,206.88</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...)**

	<b>31.03.2021</b>	<b>31.03.2020</b>
	<b>(AMOUNT IN ₹)</b>	<b>(AMOUNT IN ₹)</b>
<b>10 CURRENT INVESTMENTS:</b>		
<b>Investments in Mutual Funds:</b>		
Nil(PY-167264.525) units of Axis Midcap Fund - Regular Growth	-	67,75,201.66
Nil (PY 138653.370) units of Axis Multicap Fund - Growth	-	15,08,548.65
Nil (PY 16872.694) units of HDFC Liquid Fund-Growth	-	1,49,65,567.43
2592.149 (PY-Nil) HDFC Liquid Fund Regular Growth	1,03,45,945.04	-
Nil (PY-387019.946 )units of ICICI Prudential Balanced Advantage Fund-G	-	1,30,00,000.00
Nil (P.Y-72612.125) units of ICICI Prudential Equity & Debt Fund-Growth	-	85,00,000.00
Nil (PY 4867.595) units of ICICI Prudential Liquid Fund-Growth	-	13,25,953.30
Nil (PY 3595.140) units of ICICI Prudential Multicap Fund-Growth	-	9,99,880.48
Nil (PY01183.813) units of Invesco India Liquid Fund-Growth	-	30,00,000.00
Nil(PY-280155.419) units of Kotak Standard Multicap Fund-Growth(Regular F	-	85,00,000.00
Nil (PY 443852.641I) units of Mirae Assest Midcap Fund-Regular Plan-Growth	-	50,00,000.00
	<b>1,03,45,945.04</b>	<b>6,35,75,151.52</b>
<b>NAV of Mutual Funds</b>	<b>1,04,14,415.86</b>	<b>10,85,20,698.45</b>
<b>11 INVENTORIES :</b>		
(At cost or net realisable value, whichever is lower as per inventories taken, valued and certified by the management)		
Shares	39,92,077.18	53,29,148.13
Consumable Stores: Stores & Spares	-	5,48,313.16
Stationary Items.	-	27,397.62
	<b>39,92,077.18</b>	<b>59,04,858.91</b>
<b>12 TRADE RECEIVABLES</b>		
<b>(Unsecured, considered good)</b>		
<b>Trade Receivables:</b>		
- Exceeding six months.	53,56,595.00	53,56,595.00
- Others.	43,50,330.00	12,80,368.00
	<b>97,06,925.00</b>	<b>66,36,963.00</b>
<b>13 CASH AND CASH EQUIVALENTS</b>		
Balances with Scheduled Banks :		
In Current Accounts.	1,37,84,911.22	1,91,56,683.73
In Fixed Deposit Accounts.	3,56,37,812.32	31,55,114.00
Cash on hand (As Certified)	54,858.00	21,366.00
	<b>4,94,77,581.54</b>	<b>2,23,33,163.73</b>
<b>14 SHORT TERM LOANS AND ADVANCES :</b>		
<b>Unsecured, considered doubtful)</b>		
<b>Loan to a Body Corporate:</b>		
To Others	-	27,70,000.00
<b>Unsecured, considered good)</b>		
<b>Loan to Body Corporates:</b>		
To a Related Party	3,31,67,141.00	4,25,00,000.00
<b>Advances:</b>		
(Recoverable in cash or in kind or for value to be received pending adjustments)		
Income Tax Payments	4,32,85,156.20	2,19,32,598.33
Income Tax (Under Protest) - AY 2017-18	5,00,000.00	5,00,000.00
Advance Payments of TDS	5,08,009.00	5,08,009.00
Income Tax Refundable	11,28,096.00	11,28,096.00
Other Advances	32,97,919.00	17,08,609.50
	<b>8,18,86,321.20</b>	<b>7,10,47,312.83</b>

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137133

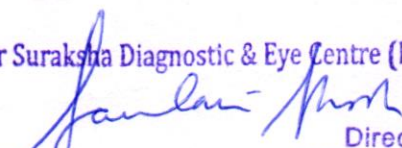
For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137075

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

	<b>31.03.2021</b>	<b>31.03.2020</b>
	<b>(AMOUNT IN ₹)</b>	<b>(AMOUNT IN ₹)</b>
<b>15 OTHER CURRENT ASSETS:</b>		
Income Receivable on Investments	5,59,899.09	2,22,869.00
	<b>5,59,899.09</b>	<b>2,22,869.00</b>
<b>16 REVENUE FROM OPERATIONS:</b>		
Fees and Services Charges Received	2,18,84,900.00	3,29,67,240.00
Sale of Shares	54,47,335.85	1,66,83,237.01
	<b>2,73,32,235.85</b>	<b>4,96,50,477.01</b>
<b>17 OTHER INCOME :</b>		
<u>Interest Received :</u>		
On Loans	36,35,137.00	22,23,740.00
On Fixed Deposits	15,62,981.00	1,42,134.00
On Investments	-	2,20,248.00
On Security Deposits.	1,50,932.29	1,50,968.33
Rental Charges Received	600.00	600.00
Profit on Redemption of Mutual Fund (Net)	1,32,51,141.27	61,22,229.46
Profit on Redemption of Investment (Net)	8,57,75,435.20	-
Dividend Received on Shares	5,39,832.00	4,56,200.00
Income from Alternate Investment Fund	11,31,192.61	9,95,970.07
Income from F & O & Derivatives (Shares)	60,760.66	3,61,016.70
	<b>10,61,08,012.03</b>	<b>1,06,73,106.56</b>
<b>18 COST OF STORES AND STATIONARY CONSUMED :</b>		
<u>Opening Stock</u>		
Consumable Stores	5,48,313.16	4,38,934.59
Stationary Items	27,397.62	28,115.74
(A)	<b>5,75,710.78</b>	<b>4,67,050.33</b>
<u>Purchases.</u>		
Consumable Stores	36,95,726.26	47,60,890.84
Stationary Items	1,62,041.00	99,850.00
(B)	<b>38,57,767.26</b>	<b>48,60,740.84</b>
<u>Closing Stock.</u>		
Consumable Stores	-	5,48,313.16
Stationary Items	-	27,397.62
(C)	<b>-</b>	<b>5,75,710.78</b>
(A+B-C)	<b>44,33,478.04</b>	<b>47,52,080.39</b>
<b>19 CHANGES IN INVENTORIES:</b>		
Opening Stock of Shares	53,29,148.13	36,13,625.17
Less: Closing Stock of Shares	39,92,077.18	53,29,148.13
	<b>13,37,070.95</b>	<b>(17,15,522.96)</b>
<b>20 EMPLOYEE BENEFITS EXPENSES:</b>		
Directors Remuneration	29,28,000.00	29,28,000.00
Refreshment Expenses	24,012.00	38,832.00
	<b>29,52,012.00</b>	<b>29,66,832.00</b>
<b>21 OTHER EXPENSES :</b>		
Doctors Fees	8,87,437.00	13,54,847.00
Professional Fees	14,14,435.00	24,57,060.00
NRS Poor Patients Welfare Expenses	43,76,980.00	65,90,072.00
Rent for CT Scan Machine (NRS)	32,45,000.00	35,40,000.00
Contractual Labour Charges	28,70,577.00	37,17,808.00
Electricity Expenses.	2,78,700.00	5,96,924.00

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137133

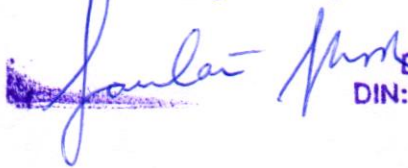
For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
Director  
DIN:- 00137075

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

	<b>31.03.2021</b>	<b>31.03.2020</b>
	<b>(AMOUNT IN ₹)</b>	<b>(AMOUNT IN ₹)</b>
<b>21 OTHER EXPENSES : (Contd....)</b>		
Security Guard Expenses	4,02,929.00	5,26,044.00
Repairs and Maintenance.	94,498.96	73,503.00
Generator Hire Charges	-	25,655.00
Insurance Charges.	35,857.00	11,687.00
Portfolio Management Charges	-	58,049.00
Share Transaction Expenses	33,633.23	70,228.00
Auditors' Remuneration:		
For Audit & Tax Audit.	30,000.00	30,000.00
For Advice on Company Law Matters.	28,320.00	33,630.00
For Advice on Taxation & Other Matters.	20,740.00	61,450.00
Filing Fees	1,800.00	2,400.00
Rates and Taxes.	28,550.00	30,700.00
Business Promotion Expenses.	-	87,640.00
Telephone Expenses.	4,000.00	6,000.00
Internet Website Charges.	12,980.00	21,240.00
Motor Car Expenses.	77,439.00	1,42,725.00
Conveyance Charges.	7,000.00	5,332.00
Bank Charges.	9,789.32	38,278.48
Miscellaneous Expenses.	1,93,380.00	1,42,557.00
Interest on TDS	4,898.00	340.00
Testing Charges	21,64,732.50	-
Trade Mark Charges	-	19,500.00
Share Buyback Expenses	41,730.00	-
	<b>1,62,65,406.01</b>	<b>1,96,43,669.48</b>
<b>22 EARNINGS PER SHARE</b>		
Profit for the year after Tax	84718902.77	7949592.69
Issued, Subscribed & Paid up Capital	90,800	1,21,000
	<b>933.03</b>	<b>65.70</b>

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd

  
 Director  
 DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

  
 Director  
 DIN:- 00137075

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**SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED**

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

		<b>31.03.2021</b> (Amount in ₹)	<b>31.03.2020</b> (Amount in ₹)
23.	Expenditure in Foreign Currency	-	Nil
24.	Earnings in Foreign Currency	-	Nil
25.	Contingent Liabilities:	-	Nil

26. **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
SRK Entertainment Private Limited	Subsidiary 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 ₹)

Transaction with	Opening Balance	Amount Given	Interest	TDS	Repayment	Closing Balance
Poojit Commercial Private Limited	42500000 (19500000)	0 (24500000)	3040890 (2223740)	228066 (222374)	12145683 (3501366)	33167141 (42500000)

Previous Year's figures in ( )

**Other Transactions:**

(Amount in ₹)

Account Head	Transaction with	31.03.2021	31.03.2020
<b>Income:</b>			
Interest Received	Poojit Commercial Private Limited	3040890/-	2223740/-
<b>Expenses:</b>			
Directors' Remuneration.	Dr. Somnath Chatterjee.	600000/-	600000/-
	Dr. Gautam Ghosh.	600000/-	600000/-
	Dr. (Mrs.) Tandra Chatterjee.	264000/-	264000/-
	Dr. (Mrs.) Suparna Ghosh.	264000/-	264000/-
	Mrs. Kusum Kejriwal	288000/-	288000/-
	Mrs. Seema Kejriwal	288000/-	288000/-
	Mr. Vishal Kejriwal	288000/-	288000/-
	Mr. Kishan Kumar Kejriwal	288000/-	288000/-
	Mrs. Usha Devi Bardia	48000/-	48000/-
Rent of CT Scan Machine	Suraksha Diagnostic Private Limited	3245000/-	3540000/-
Contractual Labour Charges	Suraksha Diagnostic Private Limited	2590222/-	3717808/-
Testing Charges	Suraksha Diagnostic Private Limited	2164733/-	-

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director  
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

*[Signature]*  
Director  
DIN:- 00137075

27. 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.
28. The Management is of the opinion that, all assets other than Tangible Fixed Assets and Non-Current Investments have a value in realization in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet. Hence, none of the assets of the company has been considered as impaired during the year as per Accounting Standard (AS)-28 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
29. The Members of the Company at its meeting held on 2nd March, 2021 approved buyback of 30,200 (Thirty thousand and Two Hundred) fully paid-up equity shares of Rs. 100 each (representing 24.96% of the total number of equity shares in the paid-up equity share capital of the Company) at a price of Rs. 2,198/- (Rupees Two thousand One hundred and Ninety eight only) per equity share ("Buyback Offer Price") payable in cash for an aggregate amount not exceeding Rs. 6,63,79,600/- (Rupees Six Crores Sixty Three Lakhs Seventy Nine Thousands and Six hundred Only) ("Buyback Offer Size") in accordance with the Companies Act, 2013 (as amended), rules made thereunder, and other applicable circulars, clarifications and notifications and the settlement in respect of shares bought back have been completed on 19th March, 2021.
- The said buyback has been made out of Free Reserves of the Company. Consequent to the said buyback, the equity share capital has been reduced by Rs. 30,20,000/- and Capital Redemption Reserve of an equivalent amount has therefore been created.
30. The Company's subsidiary SRK Entertainment Private Limited is currently under the process of striking off, hence, the Company has written off the above investment.
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. 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: 21061326AAAAKP3141  
KOLKATA, THE 1<sup>ST</sup> DAY OF NOVEMBER, 2021

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director  
DIN:- 00137133

