



Auditor's Report

To,
The Members,
M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED,
DAMODAR COLONY, GARH ROAD,
MEERUT.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED**, which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 its profit and loss 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 there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of our current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion of these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.



Information other than the 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 financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, 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', 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 appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
 - i. The company has pending litigations which may impact its financial position
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) 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;



(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

FOR SANJAY PARWANDA & CO.
CHARTERED ACCOUNTANTS



FRN 011274C

CA SANJAY KUMAR PARWANDA
(PARTNER)

M.NO 077969

PLACE : MEERUT

DATED : 06-09-2023

UDIN : 23077969BGXUTP2308

Annexure 'B'

Report on Internal Financial Controls Over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED**, as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- xii. In our opinion, the company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**FOR SANJAY PARWANDA & CO.
CHARTERED ACCOUNTANTS**



**PLACE : MEERUT
DATED : 06-09-2023
UDIN : 23077969BGXUTP2308**

**FEN 011274C
CA SANJAY KUMAR PARWANDA
(PARTNER)
M.NO 077969**

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- i.
 - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
 - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c. The title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
 - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2023 for a period of more than six months from the date they became payable.
 - b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR SANJAY PARWANDA & CO.
CHARTERED ACCOUNTANTS



FRN 011274C

CA SANJAY KUMAR PARWANDA
(PARTNER)

M.NO 077969

PLACE : MEERUT

DATED : 06-09-2023

UDIN : 23077969BGXUTP2308



SANJAY PARWANDA & CO CHARTERED ACCOUNTANTS

243, Rang Saj, Sadar Bazar, Meerut -250001. Ph: 9720077112, Email- parwanda@yahoo.com



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED CIN- U85110UP2005PTC029887 A-1, DAMODAR COLONY, GARH ROAD, MEERUT, UP-250004 Balance Sheet as at 31st Mar 2023

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	Rs.	Ps.	Rs.	Ps.
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	49,500,000.00		49,500,000.00	
(b) Reserves and Surplus	(7,720,334.66)		(35,306,730.10)	
(c) Money received against share warrants	-		-	
(2) Share application money pending allotment				
(3) Non-Current Liabilities				
(a) Long-term borrowings	441,371,622.00		456,166,894.73	
(b) Deferred tax liabilities (Net)	6,374,000.00		4,494,250.00	
(c) Other Long term liabilities	-		-	
(d) Long term provisions	-		-	
(4) Current Liabilities				
(a) Short-term borrowings	-		-	
(b) Trade payables	161,113,962.08		195,450,777.35	
(c) Other current liabilities	22,224,402.00		55,906,834.00	
(d) Short-term provisions	5,945,420.00		17,354,029.00	
Total	678,809,071.42		743,566,054.98	
II. ASSETS				
(1) Non-current assets				
(a) Fixed assets				
(i) Tangible assets	352,197,329.51		362,493,801.44	
(ii) Intangible assets	77,190.77		77,190.77	
(iii) Capital work-in-progress	-		-	
(iv) Intangible assets under development	-		-	
(v) Fixed Assets held for sale	-		-	
(b) Non-current investments	-		-	
(c) Deferred tax assets (net)	-		-	
(d) Long term loans and advances	224,476,147.91		274,275,919.21	
(e) Other non-current assets	-		-	
(2) Current assets				
(a) Current investments	-		-	
(b) Inventories	1,701,161.25		1,504,305.70	
(c) Trade receivables	56,237,752.93		50,051,141.06	
(d) Cash and cash equivalents	13,985,404.03		11,518,822.55	
(e) Short-term loans and advances	30,134,085.02		43,644,874.25	
(f) Other current assets	-		-	
Total	678,809,071.42		743,566,054.98	

Schedule referred above form an integral part of accounts.
In terms of our separate report of even date annexed.

For: SANJAY PARWANDA & Co
CHARTERED ACCOUNTANTS

CA SANJAY KUMAR PARWANDA (M.NO 077969)
(PARTNER) (FRN 011274C)
DATED : 06-09-2023
PLACE : MEERUT
UDIN : 23077969BGXUTP2308



FOR AND ON BEHALF OF THE BOARD

MANSI ANAND
DIRECTOR
DIN 08524615

MEENA ANAND
DIRECTOR
DIN 01136698



SANJAY PARWANDA & CO CHARTERED ACCOUNTANTS

243, Rang Saj, Sadar Bazar, Meerut -250001. Ph: 9720077112, Email- parwanda@yahoo.com



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED CIN- U85110UP2005PTC029887 A-1, DAMODAR COLONY, GARH ROAD, MEERUT, UP-250004 Profit and Loss statement for the year ended 31st Mar, 2023

	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
		Rs.	Ps.	Rs.	Ps.
CONTINUING OPERATIONS					
Revenue:					
Revenue from operations	22	587,732,823.54		660,598,956.00	
Other Income	23	3,777,579.20		3,391,481.24	
Total Revenue		591,510,402.74		663,990,437.24	
Expenses:					
Cost of materials consumed	24	-		-	
Purchase of Stock-in-Trade	25	(196,855.55)		(265,261.00)	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	26	121,346,840.00		107,850,855.00	
Employee benefit expense	27	21,818,220.10		16,638,806.36	
Financial costs		14,999,545.00		15,002,990.00	
Depreciation and Amortization Expense	28	397,924,252.75		463,060,018.56	
Other expenses					
Total Expenses		555,892,002.30		602,287,408.92	
Profit before exceptional and extraordinary items and tax		35,618,400.44		61,703,028.32	
Exceptional Items		-		-	
Profit before extraordinary items and tax		35,618,400.44		61,703,028.32	
Extraordinary Items		-		-	
Profit before tax		35,618,400.44		61,703,028.32	
Tax expense:					
(1) Current tax		5,945,420.00		10,299,469.00	
(2) Deferred tax		1,879,750.00		2,502,043.00	
Profit(Loss) from the period from continuing operations		27,793,230.44		48,901,516.32	
Profit/(Loss) from discontinuing operations		-		-	
Tax expense of discounting operations		-		-	
Profit/(Loss) from Discontinuing operations		-		-	
Profit/(Loss) for the period		27,793,230.44		48,901,516.32	
Earning per equity share:					
(1) Basic		5.61		9.88	
(2) Diluted		-		-	

Schedule referred above form an integral part of accounts.
In terms of our separate report of even date annexed.

For: **SANJAY PARWANDA & Co**
CHARTERED ACCOUNTANT

CA SANJAY KUMAR PARWANDA (M.NO 077969)
(PARTNER) (FRN 011274C)
DATED : 06-09-2023
PLACE : MEERUT
UDIN : 23077969BGXUTP2308



FOR AND ON BEHALF OF THE BOARD

Manish
MANISH ANAND
DIRECTOR
DIN 08524615

Meena Anand
MEENA ANAND
DIRECTOR
DIN 01136698

ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED

SCHEDULES FORMING PART OF THE BALANCE SHEET

PARTICULARS	AS ON 31.03.2023		AS ON 31.03.2022	
	Rs.	Ps.	Rs.	Ps.
SCHEDULE - 01				
<u>SHARE CAPITAL</u>				
Authorized Capital:				
5000,000 Equity Shares of Rs.10/- each	50,000,000.00		50,000,000.00	
Issued Capital:				
4950,000 Equity Shares of Rs.10/- each	49,500,000.00		49,500,000.00	
Subscribed and Paid-Up :				
4950,000 Equity Shares of Rs.10/- each	49,500,000.00		49,500,000.00	
	49,500,000.00		49,500,000.00	
SCHEDULE - 02				
<u>RESERVE AND SURPLUS</u>				
1 Securities Premium Reserve				
Opening Balance				
Add: Premium on shares issued during the year				
Less: Utilised during the year				
2 Surplus/(deficit) in Statement of Profit And Loss				
Opening Balance	(35,306,730.10)		(84,208,246.42)	
Add: Profit/(Loss) for the year	27,793,230.44		48,901,516.32	
Less: Utilised during the year	206,835.00		-	
	(7,720,334.66)		(35,306,730.10)	
	(7,720,334.66)		(35,306,730.10)	
SCHEDULE - 03				
<u>LONG-TERM BORROWINGS</u>				
<u>Secured Loans</u>				
1 OD Limit from HDFC Bank (Secured against the hypothecation of book debts and stock)	(1,151,074.02)		32,086,353.17	
2 Term Loans from HDFC Bank (Secured against the equitable mortgage of immovable properties and hypothecation of Plant and Machinery)	936,700.07		64,892,073.70	
3 Term Loan from India Infoline Finance Ltd (Secured against the hypothecation of Medical equipments)	-		306,718.26	
4 Term Loan From Fullerton India Credit Co Ltd	3,706,037.00		5,025,705.00	
5 Term Loan from Aditya Birla Finance Ltd	(235,217.00)		933,919.00	
6 Term Loan from Bajaj Finance Ltd	-		-	
7 Farm House Loan from HDFC Bank	24,966,936.00		33,327,009.00	



8 Term Loan from Moneywise Financial Services P Ltd	-	283,887.00
9 Term Loan from Tata Motors Finance Ltd (Secured against the hypothecation of Cars)	-	228,250.60
10 OD Limit from Indian Bank	32,461,066.54	-
11 Term Loan from Institutions	23,246,470.41	-
12 Term Loan from Indian Bank	123,736,935.00	-
	207,667,854.00	137,083,915.73
Unsecured Loans		
Unsecured Loans (As per list Attached)		
- From Directors and their relatives	233,703,768.00	319,082,979.00
	233,703,768.00	319,082,979.00
	441,371,622.00	456,166,894.73
SCHEDULE - 04	Rs. Ps.	Rs. Ps.
DEFERRED TAX		
1 Deferred Tax Liability	6,374,000.00	4,494,250.00
	6,374,000.00	4,494,250.00
SCHEDULE - 05	Rs. Ps.	Rs. Ps.
OTHER LONG TERM LIABILITIES		
Other Liabilities	-	-
	-	-
SCHEDULE - 06	Rs. Ps.	Rs. Ps.
LONG TERM PROVISIONS		
1 Provision for employee benefits	-	-
2 Other Provisions	-	-
	-	-
SCHEDULE - 07	Rs. Ps.	Rs. Ps.
SHORT TERM BORROWINGS		
Short Term Borrowings	-	-
	-	-
SCHEDULE - 08	Rs. Ps.	Rs. Ps.
TRADE PAYABLES		
Trade Payables-Suppliers	146,472,442.08	180,803,831.35
Trade Payables-Expenses	14,641,520.00	14,646,946.00
	161,113,962.08	195,450,777.35



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
A 1, DAMODAR COLONY, GARH ROAD, MEERUT

(F.Y. 2022-2023)

Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets		Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (in Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
A Tangible assets											
Own Assets											
LAND		75,71,898.00				75,71,898.00				75,71,898.00	
LAND A-3		40,45,600.00				40,45,600.00				40,45,600.00	
LAND AT MURLIPUR		1,17,18,060.00				1,17,18,060.00				1,17,18,060.00	
LAND A-11		1,95,00,000.00				1,95,00,000.00				1,95,00,000.00	
LAND C.P. COLLEGE		2,47,38,460.00				2,47,38,460.00				2,47,38,460.00	
Land A-10 Nursing College		92,22,534.00				92,22,534.00				92,22,534.00	
Building A-1 and A-2	60.00	8,71,07,583.33				8,71,07,583.33	3,36,47,142.23	9,20,223.00		3,45,67,365.23	5,25,40,218.10
Building of Nursing College	60.00	4,17,19,582.00				4,17,19,582.00	96,18,489.13	5,76,257.00		1,01,94,746.13	3,21,01,092.87
Building at Murlipur	60.00	51,46,414.00				51,46,414.00	13,27,003.08	69,361.00		13,96,364.08	38,19,410.92
Building A-3	60.00	9,29,27,083.00				9,29,27,083.00	1,50,41,641.57	13,62,661.00		1,64,04,302.57	7,78,85,441.43
Building Cp College	60.00	1,86,24,950.00				1,86,24,950.00	28,73,315.18	2,74,283.00		31,47,598.18	1,54,77,351.82
Buildings(nursing college)	60.00	10,05,959.00				10,05,959.00	3,78,142.75	12,001.00		3,90,143.75	6,27,816.25
Library (Nursing College)	3.00	4,62,018.00	1,00,502.00			5,62,520.00	3,47,798.25	52,171.00		3,99,969.25	1,14,219.75
Plant and Machinery	15.00	4,16,31,819.68	1,34,400.00			4,17,66,219.68	3,75,29,350.90	6,52,103.00		3,81,81,453.90	41,02,468.78
Air Conditioner	15.00	1,30,74,173.00				1,30,74,173.00	76,25,086.63	5,67,706.00		81,92,792.63	54,49,086.37
Attendance Machine	15.00	27,168.00				27,168.00	13,603.70	1,332.00		14,935.70	13,564.30
Camera	15.00	3,68,042.00	1,88,800.00			5,56,842.00	34,706.65	30,046.00		64,752.65	4,92,089.35
CCTV Camera	15.00	19,58,402.00				19,58,402.00	8,16,732.39	1,04,960.00		9,21,692.39	10,36,709.61
Cleaning Equipments	15.00	3,98,150.00	47,082.00			4,45,232.00	1,69,449.84	21,989.00		1,91,438.84	2,53,793.16
Cycle	15.00	67,000.00				67,000.00	18,329.87	4,061.00		22,390.87	44,609.13
Electric Geyser	15.00	32,160.00				32,160.00	17,591.46	1,476.00		19,067.46	13,092.54
Fire Fitting Equipments	15.00	11,95,328.00				11,95,328.00	3,33,589.38	74,078.00		4,07,667.38	7,87,660.62
Electric Installation	15.00	4,80,323.00				4,80,323.00	2,81,043.79	20,954.00		3,01,997.79	1,78,325.21
Electric Kettle	15.00	44,448.00				44,448.00	22,981.96	2,130.00		25,111.96	19,336.04
Electric Panel	15.00	7,06,322.00				7,06,322.00	3,45,340.38	35,160.00		3,80,500.38	3,25,821.62
Electric Transformer	15.00	12,15,896.00				12,15,896.00	7,74,683.79	49,117.00		8,23,800.79	3,92,095.21
Generator	15.00	75,49,942.00				75,49,942.00	50,51,844.46	2,88,980.00		53,40,824.46	22,09,117.54
Geyser	15.00	41,650.00				41,650.00	9,666.13	2,428.00		12,094.13	29,555.87
Grass Cutting Machine	15.00	12,500.00				12,500.00	6,303.65	610.00		6,913.65	5,586.35
Hammer Machine	15.00	7,637.00				7,637.00	3,464.97	393.00		3,857.97	3,779.03
Induction Cooker	15.00	2,700.00				2,700.00	1,502.86	123.00		1,625.86	1,074.14
Installation for New Generator	15.00	1,83,907.00				1,83,907.00	1,24,277.51	6,952.00		1,31,229.51	59,629.49



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
A 1, DAMODAR COLONY, GARH ROAD, MEERUT

(F.Y. 2022-2023)

Inventor	15.00	3,75,500.00			3,75,500.00	1,54,388.10	19,376.00		1,73,764.10	2,01,735.90	2,21,111.90
Iron Press	15.00	3,925.00			3,925.00	1,894.27	195.00		2,089.27	1,835.73	2,030.73
Laundry Machine	15.00	46,46,949.00			46,46,949.00	17,19,319.29	2,63,833.00		19,83,152.29	26,63,796.71	29,27,629.71
Lift	15.00	28,20,000.00			28,20,000.00	17,52,230.43	1,16,635.00		18,68,865.43	9,51,134.57	10,67,769.57
Loudspeaker System	15.00	44,466.00			44,466.00	24,939.39	2,015.00		26,954.39	17,511.61	19,526.61
Motors	15.00	72,045.00			72,045.00	26,623.53	4,390.00		31,013.53	41,031.47	45,421.47
Macrospray Turbine	15.00	2,94,000.00			2,94,000.00	1,55,220.95	13,914.00		1,69,134.95	1,24,865.05	1,38,779.05
Photocopier Canon	15.00	77,700.00			77,700.00	47,802.06	3,246.00		51,048.06	26,651.94	29,897.94
Pump Set	15.00	3,19,025.00			3,19,025.00	1,95,998.24	13,335.00		2,09,333.24	1,09,691.76	1,23,026.76
Refrigerator	15.00	6,89,800.00			6,89,800.00	1,76,280.46	38,872.00		2,15,152.46	4,74,647.54	5,13,519.54
Stabilizer(Servo)	15.00	69,265.00			69,265.00	29,109.22	3,724.00		32,833.22	36,431.78	40,155.78
Stitching Machine	15.00	12,300.00			12,300.00	7,673.83	507.00		8,180.83	4,119.17	4,626.17
Telephone Instrument	15.00	4,60,202.00			4,60,202.00	1,47,529.77	26,056.00		1,73,585.77	2,86,616.23	3,12,672.23
Television	15.00	9,51,946.00			9,51,946.00	2,85,085.65	52,325.00		3,37,410.65	6,14,535.35	6,66,860.35
UPS	15.00	33,66,487.00	35,000.00		34,01,487.00	17,13,513.59	1,57,193.00		18,70,706.59	15,30,780.41	16,52,973.41
Water Cooler	15.00	2,78,600.00			2,78,600.00	1,24,045.08	13,457.00		1,37,502.08	1,41,097.92	1,54,554.92
Welding Machine	15.00	6,900.00	9,900.00		16,800.00	4,556.52	320.00		4,876.52	11,923.48	2,343.48
Medical Equipments(MRI)	15.00	16,24,41,646.00			14,49,23,840.00	13,32,34,522.40	32,17,972.00	1,33,02,878.93	12,31,49,615.48	2,17,74,224.52	2,92,07,123.59
Blood Bank Equipments	15.00	26,83,678.00			26,83,678.00	11,38,742.42	1,31,976.00		12,70,718.42	14,12,959.58	15,44,935.58
C-Arm Machine	15.00	31,00,000.00	19,38,150.00		50,38,150.00	18,27,975.92	2,27,243.00		20,55,218.92	29,82,931.08	12,72,024.08
Cardiac Surgery Instruments	15.00	32,340.00			32,340.00	21,225.11	1,205.00		22,430.11	9,909.89	11,114.89
Colour Printer	15.00	1,78,500.00			1,78,500.00	1,03,561.79	7,603.00		1,11,164.79	67,335.21	74,938.21
Dental Equipment	15.00	1,00,000.00			1,00,000.00	60,465.10	4,091.00		64,556.10	35,443.90	39,534.90
Dialysis Machine	15.00	11,80,000.00			11,80,000.00	7,26,020.35	47,378.00		7,73,398.35	4,06,601.65	4,53,979.65
ECG Machine	15.00	2,04,750.00			2,04,750.00	1,23,779.14	8,615.00		1,32,394.14	72,355.86	80,970.86
Fluid Warming Cabinet	15.00	1,62,750.00			1,62,750.00	94,789.11	6,908.00		1,01,697.11	61,052.89	67,960.89
Infusion Syringe Pump	15.00	11,30,850.00	1,46,720.00		12,77,570.00	4,80,124.71	60,302.00		5,40,426.71	7,37,143.29	6,50,725.29
Medical Gas Line	15.00	5,41,250.00			5,41,250.00	2,83,244.27	25,132.00		3,08,376.27	2,32,873.73	2,58,005.73
Medical Gas Pipeline	15.00	42,10,780.00			42,10,780.00	29,01,962.47	1,46,162.00		30,48,124.47	11,62,655.53	13,08,817.53
Medical Equipment	15.00	2,06,112.00	16,80,000.00		18,86,112.00	1,18,356.49	57,737.00		1,76,093.49	17,10,018.51	87,755.51
Medical Equipment(Smile Train)	15.00	1,78,859.00			1,78,859.00	73,913.02	9,571.00		83,484.02	95,374.98	1,04,945.98
Monitor	15.00	18,69,672.00			18,69,672.00	7,59,775.99	99,554.00		8,59,329.99	10,10,342.01	11,09,896.01
Monitor Dell (Radiology)	15.00	15,000.00			15,000.00	6,484.25	785.00		7,269.25	7,730.75	8,515.75
O.T Equipments	15.00	71,55,130.00			71,55,130.00	35,58,452.89	3,41,207.00		38,99,659.89	32,55,470.11	35,96,677.11
Modular O T Equipment	15.00	35,15,899.00			35,15,899.00	13,46,186.89	1,95,168.00		15,41,354.89	19,74,544.11	21,69,712.11
O T Table- Midray	15.00	9,25,368.95			9,25,368.95	3,26,447.80	53,140.00		3,79,587.80	5,45,781.15	5,98,921.15
Pathology Equipments	15.00	17,86,942.00	8,55,500.00		26,42,442.00	7,30,047.16	1,28,173.00		8,58,220.16	17,84,221.84	10,56,894.84



**ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
A 1, DAMODAR COLONY, GARH ROAD, MEERUT**

(F.Y. 2022-2023)

Pulse Oxymeter	15.00	3,84,250.00				3,84,250.00	2,58,561.69	13,819.00		2,72,380.89	1,11,869.31	1,25,688.31
Scanner for C R Machine	15.00	6,00,000.00				6,00,000.00	3,93,978.29	22,262.00		4,16,240.29	1,83,759.71	2,06,021.71
Sealing Machine	15.00	24,700.00				24,700.00	11,330.37	1,232.00		12,562.37	12,137.63	13,369.63
View Box	15.00	1,62,800.00				1,62,800.00	1,11,195.80	5,736.00		1,16,931.80	45,868.20	51,604.20
Weighing Scale	15.00	51,561.00				51,561.00	23,416.63	2,599.00		26,015.63	25,545.37	28,144.37
X-Ray Machine- OPG	15.00	4,50,500.00				4,50,500.00	1,72,386.49	15,776.00		1,88,162.49		2,78,113.51
Dehumidifier 2.0 TR Machine	15.00	59,000.00				59,000.00	18,839.35	2,346.00		21,185.35		40,160.65
X-Ray Machine-100MA(Mobile)	15.00	3,41,800.00				3,41,800.00	92,832.86	14,235.00		1,07,067.86		2,48,967.14
Life Saving Equipments	15.00	5,15,44,159.05				5,15,44,159.05	4,24,23,502.12	11,48,989.00		4,35,72,491.12	79,71,667.93	91,20,656.93
Anaesthesia Work Station	15.00	51,07,500.00				51,07,500.00	25,71,309.32	2,41,991.00		28,13,300.32	22,94,199.68	25,36,190.68
Bipap Machine(Respironics)	15.00	1,87,600.00				1,87,600.00	91,323.24	9,026.00		1,00,349.24	87,250.76	96,276.76
Bipap Machine	15.00	14,14,634.00				14,14,634.00	2,78,278.61	84,661.00		3,62,939.61	10,51,694.39	11,36,355.39
Ventilator	15.00	70,29,495.00				70,29,495.00	38,81,090.17	3,08,203.00		41,89,293.17	28,40,201.83	31,48,404.83
CCTV Camera (Nursing College)	15.00	1,56,867.00	16,176.00			1,73,043.00	49,265.89	9,740.00		59,005.89	1,14,037.11	1,07,601.11
Biometric Machine(Nursing College)	15.00	20,827.00	5,310.00			26,137.00	4,868.00	1,605.00		6,473.00	19,664.00	15,959.00
Generator Set(Nursing College)	15.00	2,29,725.00				2,29,725.00	2,09,733.98	2,435.00		2,12,168.98	17,556.02	19,991.02
Training Goods and Equipments(Nursing College)	15.00	2,25,391.00				2,25,391.00	1,82,740.92	6,683.00		1,89,423.92	35,967.08	42,650.08
ETP/STP PLANT	15.00	18,48,109.00				18,48,109.00	2,23,164.00	1,17,047.00		3,40,211.00	15,07,898.00	16,24,945.00
Oxygen Machine	13.00	5,45,000.00				5,45,000.00	60,835.00	39,827.00		1,00,662.00	4,44,338.00	4,84,165.00
Exhaust Fan Blower	15.00	2,30,454.00				2,30,454.00	24,632.00	14,595.00		39,227.00	1,91,227.00	2,05,822.00
Fans/Cooler	15.00	2,13,780.00				2,13,780.00	21,385.00	13,540.00		34,925.00	1,78,855.00	1,92,395.00
MIC (Counter Computer System)	15.00	10,500.00				10,500.00	1,115.00	665.00		1,780.00	8,720.00	9,385.00
EEG MACHINE	15.00	1,10,000.00				1,10,000.00	7,501.00	6,967.00		14,468.00	95,532.00	1,02,499.00
Ayurved Instrument	15.00	1,49,520.00				1,49,520.00	2,231.00	9,470.00		11,701.00	1,37,819.00	1,47,289.00
CPAP Adult	15.00	1,98,946.00				1,98,946.00	11,840.00	12,600.00		24,440.00	1,74,506.00	1,87,106.00
High Flow Oxygen Therapy Sysytem	15.00	4,20,000.00				4,20,000.00	25,434.00	26,600.00		52,034.00	3,67,966.00	3,94,566.00
Ventilator	15.00	9,60,000.00				9,60,000.00	30,483.00	60,800.00		91,283.00	8,68,717.00	9,29,517.00
Monitors	15.00	2,35,200.00				2,35,200.00	12,406.00	14,896.00		27,302.00	2,07,898.00	2,22,794.00
Ultra Sound Machine	15.00	23,00,000.00				23,00,000.00	17,560.00	1,45,667.00		1,63,227.00	21,36,773.00	22,82,440.00
Kiosk Smart Card Authentication	15.00	1,93,520.00				1,93,520.00	3,996.00	12,256.00		16,252.00	1,77,268.00	1,89,524.00
FSA Oxygen Generator Plant	15.00	27,15,468.78				27,15,468.78	1,16,080.00	1,71,979.00		2,88,059.00	24,27,409.78	25,99,388.78



**ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
A 1, DAMODAR COLONY, GARH ROAD, MEERUT**

(F.Y. 2022-2023)

Ayurved Table (Panchkarma)	15.00	2,59,600.00				2,59,600.00	2,613.00	16,441.00		19,054.00	2,40,546.00	2,56,987.00
Annuflow Bubble Cap	15.00		2,00,000.00			2,00,000.00		1,527.00		1,527.00	1,98,473.00	
Water Softner Plant	15.00		2,59,600.00			2,59,600.00		2,523.00		2,523.00	2,57,077.00	
R.O. Plant PNB H2O	15.00		2,00,600.00			2,00,600.00		8,911.00		8,911.00	1,91,689.00	
Barrier Automatic Boom	15.00		55,000.00			55,000.00		639.00		639.00	54,361.00	
Instrument (smile Train)	15.00		1,04,637.00			1,04,637.00		5,247.00		5,247.00	99,390.00	
Anaesthesia machine (S.T.)	15.00		80,000.00			80,000.00		2,915.00		2,915.00	77,085.00	
Currency Counting Machine	5.00	28,500.00				28,500.00	27,074.70			27,074.70	1,425.30	1,425.30
Currency Checking Machine	5.00	6,000.00				6,000.00	5,700.43			5,700.43	299.57	299.57
Epabx System	5.00	1,85,325.00				1,85,325.00	1,76,058.48			1,76,058.48	9,266.52	9,266.52
EPABX NEOS Infinity	3.00		7,79,272.00			7,79,272.00		2,14,994.00		2,14,994.00	5,64,278.00	
Furniture and Fixtures	10.00	1,84,40,185.00				1,84,40,185.00	1,70,77,794.42	1,92,597.00		1,72,70,391.42	11,69,793.58	13,62,390.58
AD Hoardings	10.00	3,93,415.00				3,93,415.00	3,09,020.95	20,640.00		3,29,660.95	63,754.05	84,394.05
Fan and Cooler	10.00	4,54,148.00				4,54,148.00	2,90,484.62	30,768.00		3,21,252.62	1,32,895.38	1,63,663.38
Furniture	10.00	74,88,568.00	1,35,493.00			76,24,061.00	53,57,432.56	4,48,358.00		58,05,790.56	18,18,270.44	21,31,135.44
Furniture A-3	10.00	49,600.00				49,600.00	39,722.89	2,512.00		42,234.89	7,365.11	9,877.11
Furniture and Fittings(Nursing College)	10.00	2,59,593.00				2,59,593.00	2,24,141.77	7,338.00		2,31,479.77	28,113.23	35,451.23
Furniture (bed)	10.00	4,65,363.00				4,65,363.00	42,285.00	44,209.00		86,494.00	3,78,869.00	4,23,078.00
Computers	3.00	65,47,649.00	2,34,670.00			67,82,319.00	55,83,281.95	3,43,358.00		59,26,639.95	8,55,679.05	9,64,367.05
Printer	3.00	2,88,371.00				2,88,371.00	2,60,981.94	5,530.00		2,66,511.94	21,859.06	27,389.06
Computer (Nursing College)	3.00		74,399.00			74,399.00		4,192.00		4,192.00	70,207.00	
AMBULANCE	10.00	15,52,444.00				15,52,444.00	14,30,764.41	19,817.00	14,50,581.41			1,21,679.59
Ambulance (UP BT 9638)	10.00	14,42,471.00				14,42,471.00	12,44,608.43	61,357.00		13,05,965.43	1,36,505.57	1,97,862.57
Ambulance (UP CT 0166)	10.00	2,85,819.00				2,85,819.00	2,36,519.62	13,594.00		2,50,113.62	35,705.38	49,299.38
Ambulance (UP DT 2705)	10.00	4,17,150.00				4,17,150.00	1,68,059.25	41,343.00		2,09,402.25	2,07,747.75	2,49,090.75
Car												
Innova(UP15AW-8782)	10.00	12,28,340.00				12,28,340.00	11,66,922.63			11,66,922.63	61,417.37	61,417.37
Car Skoda Yeti(DL 8C BU-0900)	10.00	19,18,393.00				19,18,393.00	18,16,102.58	6,371.00		18,22,473.58	95,919.42	1,02,290.42
Car Jeep (PB67C-9617)	10.00	3,60,000.00				3,60,000.00	3,29,563.95	12,436.00		3,41,999.95	18,000.05	30,436.05
Car Volks	10.00	6,58,861.00				6,58,861.00	5,98,098.63	23,669.00		6,21,767.63	37,093.37	60,762.37
Wagen(UP15BE-4524)												
Car Verna(UP15 BH-6944)	10.00	12,43,983.00				12,43,983.00	11,04,495.10	48,388.00		11,52,883.10	91,099.90	1,39,487.90
Car Qualis (UP15 S-6073)	10.00	1,50,000.00				1,50,000.00	1,20,339.60	7,574.00		1,27,913.60	22,086.40	29,660.40



**ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
A 1, DAMODAR COLONY, GARH ROAD, MEERUT**

(F.Y. 2022-2023)

Car Maruti (DL4CC-0047)	10.00	1,00,000.00				1,00,000.00	61,496.62	7,215.00		68,711.62	31,288.38	38,503.38
Scooter Activa	10.00	55,291.00				55,291.00	47,324.97	2,412.00		49,736.97	5,554.03	7,966.03
Car Innova Crysta (Up15 CH-3914)	10.00	23,41,809.00				23,41,809.00	11,95,152.26	1,94,007.00		13,89,159.26	9,52,649.74	11,46,656.74
Ambulance (ventilator)	10.00		22,73,536.00			22,73,536.00		39,546.00		39,546.00	22,33,990.00	
Total (A)		72,36,38,530.79	95,54,747.00		1,99,21,550.00	71,32,71,727.79	36,11,44,726.67	1,49,99,545.00		36,10,74,395.63	35,21,97,332.16	36,24,93,804.12
P.Y Total		71,27,51,687.01	1,08,86,843.78			72,36,38,530.79	34,61,52,847.90	1,49,91,878.00		36,11,44,725.90	36,24,93,804.89	36,55,98,839.11
B Intangible assets												
Information Technology Software	3.00	5,69,344.00				5,69,344.00	5,40,876.70			5,40,876.70	28,467.30	28,467.30
Software Laboratory Information System	3.00	2,24,600.00				2,24,600.00	2,13,369.61			2,13,369.61	11,230.39	11,230.39
Microsoft Software License	3.00	7,49,871.00				7,49,871.00	7,12,377.92			7,12,377.92	37,493.08	37,493.08
Total (B)		15,43,815.00				15,43,815.00	14,66,624.23			14,66,624.23	77,190.77	77,190.77
P.Y Total		15,43,815.00				15,43,815.00	14,55,512.23	11,112.00		14,66,624.23	77,190.77	88,302.77
Current Year Total (A + B)		72,51,82,345.79	95,54,747.00		1,99,21,550.00	71,48,15,542.79	36,26,11,350.90	1,49,99,545.00		36,25,41,019.86	35,22,74,522.93	36,25,70,994.89
Previous Year Total		71,42,95,502.01	1,08,86,843.78			72,51,82,345.79	34,76,08,360.13	1,50,02,990.00		36,26,11,350.13	36,25,70,995.66	36,66,87,141.88

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



SCHEDULE - 09

OTHER CURRENT LIABILITIES

- 1 Advance Fees of Nuring College
- 2 Caution Money Deposit of Nuring College
- 3 Security Deposit
- 4 Staff Welfare Fund
- 5 Advance Received from Patients
- 6 Advance Received from HCIC Mri Pvt Ltd
- 7 Cheque Issued but not presented

Rs.	Ps.	Rs.	Ps.
2,531,850.00		3,658,583.00	
147,000.00		147,000.00	
1,608,414.00		39,108,414.00	
355,367.00		324,704.00	
8,433,119.00		12,668,133.00	
8,000,000.00		-	
1,148,652.00		-	
22,224,402.00		55,906,834.00	

SCHEDULE - 10

SHORT TERM PROVISIONS

- 1 Provision for Current Tax (AY 2023-24)
- 2 Provision for Previous Tax

Rs.	Ps.	Rs.	Ps.
5,945,420.00		-	
-		17,354,029.00	
5,945,420.00		17,354,029.00	

SCHEDULE - 12

NON CURRENT INVESTMENT

Rs.	Ps.	Rs.	Ps.

SCHEDULE - 13

DEFERRED TAX ASSETS

Deferred Tax Assets

Rs.	Ps.	Rs.	Ps.

SCHEDULE - 14

LONG TERM LOANS AND ADVANCES

- Loans & Advances
- Security deposit with Telephone Deptt
- Security deposit with Electricity Deptt
- Security deposit with Bsnl (Empanelment)
- Security deposit- Harish Sehgal Case
- Security deposit- Dist Consumer Forum
- Security deposit with CGHS
- Security deposit with Account Officer (bsnl)
- Fixed Deposit for CGHS
- Fixed Deposit of Anand Nursing College
- Fixed Deposit for ECHS
- Fixed Deposit with PNB
- Fixed Deposit with PNB for ECHS
- Fixed Deposit Against SC Directions
- Fixed Deposit for MDA
- Fixed Deposit for Railway
- Fixed Deposit with HDFC
- Fixed Deposit For Bank Guarantee (Nursing College)
- Fixed Deposit For Indian Bank

Rs.	Ps.	Rs.	Ps.
194,072,971.21		245,882,681.21	
4,500.00		4,500.00	
4,546,206.00		4,546,206.00	
20,000.00		20,000.00	
75,000.00		75,000.00	
25,000.00		25,000.00	
150,000.00		150,000.00	
10,000.00		-	
2,131,791.00		2,033,074.00	
452,627.00		429,624.00	
207,629.00		197,962.00	
140,677.00		134,172.00	
552,872.00		527,740.00	
16,498,356.00		15,804,662.00	
66,057.00		63,112.00	
258,345.00		246,600.00	
107,015.70		103,038.40	
-		4,032,547.60	
5,157,101.00		-	
224,476,147.91		274,275,919.21	



SCHEDULE - 15

OTHER NON CURRENT ASSETS

- 1 Long Term Trade Receivables
2 Preliminary Expenditure
(To the extent not written off or adjusted)
Less: Written off during the year

Rs.	Ps.	Rs.	Ps.
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-

SCHEDULE - 16

CURRENT INVESTMENT

- 1 Investment

Rs.	Ps.	Rs.	Ps.
	-		-
	-		-

SCHEDULE - 17

INVENTORIES

- 1 Stock In Trade

Rs.	Ps.	Rs.	Ps.
1,701,161.25		1,504,305.70	
1,701,161.25		1,504,305.70	

SCHEDULE - 18

TRADE RECEIVABLES

- 1 Trade Receivables outstanding for a period exceeding 6 months from the date they were due for payment
- Secured, considered good
- Unsecured, considered good
- Doubtful
2 Other trade receivables
- Secured, considered good
- Unsecured, considered good
- Doubtful

Rs.	Ps.	Rs.	Ps.
	-		-
	-		-
	-		-
	-		-
56,237,752.93		50,051,141.06	
56,237,752.93		50,051,141.06	

SCHEDULE - 19

CASH AND CASH EQUIVALENTS

- 1 Cash In Hand:-
2 Balances with Bank
- Andhra Bank A/c 01042
- PNB Current A/c 21-20703
- PNB Current A/c 55332
- PNB Current A/c 01329
- HDFC A/c 0018
- HDFC A/c 0040
- HDFC A/c 50200065402232 N/College
- Axis Bank A/c
- Allahabad Bank A/c 1207
- Indian Bank Current Account 05361
- HDFC Bank UPI
- Card HDFC Bank
- Card Indian Bank
3 Fixed Deposits with Bank
- HDFC Bank
- PNB Gymkhana

Rs.	Ps.	Rs.	Ps.
11,658,807.14		9,978,924.00	
	-	22,665.69	
68,341.09		19,034.82	
29,396.09		29,396.09	
70,173.21		38,159.21	
6,520.50		15,002.86	
190,176.79		23,773.29	
164,186.60		628,290.00	
31,563.93		31,563.93	
		807.45	
883,169.00		-	
400.00		57,371.00	
		194,185.03	
375,585.00		-	
174,110.68		161,812.18	
332,974.00		317,837.00	
13,985,404.03		11,518,822.55	



==	=====	=====	=====
SCHEDULE - 20	Rs. Ps.	Rs. Ps.	
SHORT TERM LOANS AND ADVANCES			
Prepaid Exps	144,614.00	132,913.00	
Short Tem Loans & Advances of Nurisng College	20,000.00	210,821.00	
Imprest to Staff & Others	153,679.00	156,181.00	
Advance against Property	4,000,000.00	4,000,000.00	
Advance to Staff	699,169.00	986,902.00	
TDS Receivable (FY 20-21)	-	14,012,313.25	
TDS Receivable (FY 21-22)	-	24,145,744.00	
TDS Receivable (FY 22-23)	25,094,671.23	-	
Ch Deposit but not clear	21,951.79	-	
	30,134,085.02	43,644,874.25	
==	=====	=====	
SCHEDULE - 21	Rs. Ps.	Rs. Ps.	
OTHER CURRENT ASSETS			
1 PF Excess deposit	-	-	
	-	-	
==	=====	=====	
SCHEDULE - 22	Rs. Ps.	Rs. Ps.	
REVENUE FROM OPERATIONS			
1 Gross Receipts	587,732,823.54	660,598,956.00	
	587,732,823.54	660,598,956.00	
==	=====	=====	
SCHEDULE - 23	Rs. Ps.	Rs. Ps.	
OTHER INCOME			
1 Interest on FDR	1,199,828.20	1,097,017.00	
2 Interest on Loans & Advances	246,941.00	324,051.00	
3 Interest on Income Tax Refund	893,130.00	907,526.24	
4 Rent Received	765,000.00	1,020,000.00	
5 Discount Received	-	42,887.00	
6 Misc Balance Write Off	672,680.00	-	
	3,777,579.20	3,391,481.24	
==	=====	=====	
SCHEDULE - 24	Rs. Ps.	Rs. Ps.	
PURCHASE OF STOCK-IN-TRADE			
	-	-	
	-	-	
==	=====	=====	



SCHEDULE - 25				
CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE				
Inventories at the end of the year				
Finished Goods				
Work-in-progress				
Stock-in-trade				
Inventories at the beginning of the year				
Finished Goods				
Work-in-progress				
Stock-in-trade				
Net (increase)/ Decrease				
SCHEDULE - 26				
EMPLOYEE BENEFIT EXPENSES				
1 Salary to staff				
2 ESI Employer Share				
3 EPF Employer Share				
4 PF Expenses				
5 Staff Welfare Exps.				
6 Bonus to Staff				
7 Director's Remuneration				
8 Stipend Exps				
9 Food & Beverages				
SCHEDULE - 27				
FINANCIAL COSTS				
1 Interest & Finance charges				
Bank Charges & Commission				
Interest on CC Limit				
Interest on Term Loan				
Interest to Institutions/Other				
SCHEDULE - 28				
OTHER EXPENSES				
(As per List Enclosed)				



OTHER EXPENSES

	Rs.	Ps.	Rs.	Ps.
Annual Affiliation fees of Anand Nursing College	810,000.00		953,200.00	
Advertisement Exps	1,187,747.00		975,861.00	
Ambulance Running Expenses	945,901.00		1,157,395.00	
Angiography Expenses	5,200,665.00		2,616,847.00	
Audit Fees	300,000.00		300,000.00	
Books & Periodicals/Lab Articles	600.00		-	
Bio Medical Waste Exps	415,000.00		736,485.00	
Blood Bank Exps	3,723,301.00		3,740,531.00	
Cardiac Surgery Consumables (Implant)	12,106,742.00		5,854,306.00	
Cardiac Surgery Exps	25,299.00		38,114.00	
Misc Exps of Nursing College	541,775.00		156,816.00	
Car & Scooty Running Exps	247,019.00		344,752.00	
C.T. Scan Exps	448,368.00		893,375.00	
Conference Exps/ Camp Exps	23,184.00		9,405.00	
Electricity Exps	27,408,989.05		25,459,041.00	
Entertainment Exps	577,723.00		420,427.00	
Festival Exps	871,385.00		830,166.00	
Fire Fighting Exps	87,394.00		1,313,576.00	
Food & Beverages to Patients	-		9,775,629.00	
Food & Beverages of Nursing College	345,000.00		465,000.00	
Fees & Application Fees	294,313.70		138,586.60	
Generator Running Expense	425,258.00		786,693.00	
GST Expenses	586.00		1,400.00	
Hospital Exps	2,775,441.00		2,341,792.00	
Housekeeping Exps	910,037.00		4,539,857.00	
I. Tax Fee Rate & Taxes	-		14,080.00	
Interest on TDS	2,642.00		1,922.00	
Insurance	734,197.00		671,940.00	
Internet Exp	-		10,248.64	
Legal Exps	150,880.00		95,135.00	
Linen & Drapry	549,911.00		1,186,024.00	
Medicine Exps	104,237,197.00		117,620,033.00	
Medical Gas Exps	3,072,334.00		11,138,982.00	
Misc Exps	5,589.00		23,294.00	
MRI Exps	754,800.00		840,614.00	
News Paper & Periodicals	27,224.00		35,004.00	
OBG Posting Fees of Nursing College	103,930.00		39,000.00	
OT Expenses	4,373,905.00		4,417,897.00	
Pathology Expenses	10,205,456.00		11,351,096.00	
Postage & Courier	151,024.00		102,069.00	
Pollution Expenses	30,425.00		61,365.00	
Printing & Stationary Expenses	2,534,952.00		1,743,581.00	
Professional Fees Expenses	153,904,297.00		145,872,125.00	
Municipal Tax/House Tax	1,041,186.00		812,815.00	
Repair & Maintenance Expenses	12,388,856.00		17,559,291.00	
Rebate & Discount	155,000.00		36,663,112.62	
ROC Expenses	53,792.00		31,292.00	
Security Expenses	5,022,600.00		4,834,182.00	
TV Cable Expenses	229,580.00		347,188.00	
Telephone Expenses	546,104.43		470,936.00	
Travelling Expenses	865,603.00		630,611.00	
UTI TSL Fees CGHS	1,293.00		101,571.00	
UTI TSL Fees ECHS	588,634.39		471,845.70	
UTI TSL Fees ESIC	10,920.00		-	
Washing Expenses	3,205,759.00		1,490,381.00	
X-Ray Expenses	993,078.00		1,167,038.00	
Smile Train Expenses	28,505,325.00		26,226,040.00	
Covid-19 Expenses (Test & Vaccination)	1,853,300.00		8,593,124.00	
Service Tax Demand Paid	-		82,404.00	
Rent Paid	-		266,666.00	
Oxygen Plant Exp	-		1,447,700.00	



:	Subscription	:	-	:	75,000.00	:
:	Oxygen Liquide Plant Rent	:	495,600.00	:	206,500.00	:
:	Ayurveda Expense	:	122,661.00	:	39,369.00	:
:	Esic Expense	:	-	:	1,819,288.00	:
:	Inspection & Registration Fees	:	-	:	650,000.00	:
:	Uniform Exps	:	415,764.00	:	-	:
:	Loss/Profit on sale of Assets	:	661,673.93	:	-	:
:	CSR Activity Exps	:	257,029.00	:		:
:	Round Off	:	3.25	:		:
:	=====	:		:	=====	:
:		:	397,924,252.75	:	463,060,018.56	:
:	=====	:		:	=====	:



TRADE RECEIVABLES		Rs.	Ps.	Rs.	Ps.
1 Fees Receivable- Nursing College		12,644,550.00		8,366,249.00	
2 Smile Grant A/c		250,322.00		545,938.00	
3 Sundry Debtors (BSNL)		1,068,873.00		1,068,873.00	
4 Sundry Debtors (CGHS)		6,958,410.26		10,923,735.26	
5 Sundry Debtors (ECHS)		15,626,135.34		12,597,119.16	
6 Sundry Debtors (ESIC)		365,345.00		1,043,959.00	
7 Sundry Debtors (Patients)		(114,934.18)		(112,548.17)	
8 Sundry Debtors (NHPM)		516,090.00		109,460.00	
9 Sundry Debtors (Railways)		38,827.00		38,827.00	
10 Sundry Debtors (TPA)		9,802,837.54		9,017,243.84	
11 Sundry Debtors-Others		7,991,459.97		6,452,284.97	
12 Sundry Debtors-CAPF		614,303.00		-	
13 Sundry Debtors-Pandheet Deendayal		475,534.00		-	
		56,237,752.93		50,051,141.06	
TRADE PAYABLES- FOR SUPPLIERS		Rs.	Ps.	Rs.	Ps.
1 Sundry Creditors- Nursing College		3,751,606.00		2,706,406.00	
2 Doctor Fees Payable		55,755,335.00		88,364,155.00	
3 Sundry Creditors- Cath Lab		1,786,399.00		1,088,122.00	
4 Sundry Creditors- Anand Medical Store		325,329.00		278,518.00	
5 Sundry Creditors- Anand Pharmacy		31,174,290.25		31,174,290.25	
6 Sundry Creditors- Implants		5,456,791.00		4,185,686.00	
7 Sundry Creditors- Referred		61,290.00		303,000.00	
8 Sundry Creditors- Haritam		12,373,542.00		17,618,310.00	
9 Sundry Creditors (AMS-Vipinji)		-		72,266.00	
10 Sundry Creditors- Suppliers		35,787,859.83		35,013,078.10	
		146,472,442.08		180,803,831.35	
TRADE PAYABLES- FOR EXPENSES		Rs.	Ps.	Rs.	Ps.
1 Salary Payable- Hospital		7,750,503.00		7,999,588.00	
2 Salary Payable- Nursing College		486,634.00		414,295.00	
3 Audit Fee Payable		537,500.00		567,500.00	
4 Director Remuneration Payable		2,310,500.00		1,922,500.00	
5 Expenses of Dr Payable		274,861.00		274,861.00	
6 Telephone Exps Payable		12,370.00		25,960.00	
7 Employers Cont to PF Payable		472,321.00		487,424.00	
8 Employee Cont to PF Payable		453,116.00		466,483.00	
9 PF Exps Payable		19,159.00		20,914.00	
10 Employers Cont to ESI Payable		151,346.00		172,391.00	
11 Employee Cont to ESI Payable		35,126.00		39,535.00	
12 TDS Payable Nursing College		105,240.00		41,110.00	
13 TDS Payable Hospital		2,032,844.00		2,168,485.00	
14 GST Payable		-		45,900.00	
		14,641,520.00		14,646,946.00	



Anand Nirogdham Hospital P.Ltd.

A1 Damodar Colony
Garh Road
Meerut

Share Capital

Group Summary

1-Apr-2022 to 31-Mar-2023

Page 1

Particulars	Closing Balance	
	Debit	Credit
Capital Abhimanyu Singh		6,00,000.00
Capital Abhishek Singh		2,60,000.00
CAPITAL AJAY GUPTA DR		24,75,000.00
CAPITAL CHGIRANJEEV KUMAR TANEJA		26,55,000.00
CAPITAL GAUTAM ANAND		42,00,000.00
Capital Hari Om Anand (Huf)		4,50,000.00
Capital Hema Khanna		14,50,000.00
CAPITAL LALIT BHARDWAJ		50,00,000.00
CAPITAL MANSI ANAND		62,05,000.00
CAPITAL MEENA ANAND		1,44,65,000.00
CAPITAL MONA SINGH		4,90,000.00
CAPITAL NP SINGH DR		63,25,000.00
CAPITAL PALLAVI BHARDWAJ		24,50,000.00
CAPITAL SANJAY AGARWAL DR		24,75,000.00
Grand Total		4,95,00,000.00



Anand Nirogdam Hospital P.Ltd.

A1 Damodar Colony
Garh Road
Meerut

Unsecured Loans

Group Summary

1-Apr-2022 to 31-Mar-2023

Page 1

Particulars	Closing Balance	
	Debit	Credit
UNSECURED LOAN (15G/H)		34,25,584.00
Indu Bala		1,90,000.00
RAMA SURI		7,00,000.00
SAHANI TRADERS		10,50,000.00
TILAK RAJ SURI & SONS (HUF)		14,85,584.00
Y.K SHARMA		37,80,000.00
NEELAM SHARMA		8,00,000.00
R K SHARMA		19,80,000.00
SNEH SHARMA		10,00,000.00
AJAY KUMAR GUPTA DR LOAN		17,46,736.00
AJIT BALI		23,20,000.00
ALPNA TYAGI DR		1,66,152.00
AMARNATH SHARMA		3,67,400.00
Ambic Aayurchem Ltd.		3,60,00,000.00
AMIT KUMAR TYAGI		5,00,000.00
Amrish Kumar		96,55,000.00
Anita Sawhney		14,05,000.00
ANKIT MEHRA		21,600.00
ANKUR JEWELLERS PVT LTD		81,90,000.00
ANSHUL GROVER		28,50,000.00
ARCHANA GOEL W/O PANKAJ GOEL		5,00,000.00
ARCHITA RASTOGI		99,80,000.00
ASHIMA SIKKA TUSHAR SIKKA		7,60,250.00
D.M ALKAIES PVT LTD		12,00,000.00
GAURAV SINGH		5,00,000.00
GAUTAM ANAND (LOAN)		3,99,130.00
GULJARI LAL & SONS (HUF)		10,00,000.00
HARI KISHAN VASHISTH		15,00,000.00
HARI OM ANAND & SONS (HUF)		13,13,969.00
HIMANSHU BHATIA		6,00,000.00
JAGANNATH AGARWAL		2,80,000.00
K . GOPAL DR		8,00,000.00
KIRAN BALA		10,54,900.00
KRISHNAWATI		21,70,000.00
KUHU ANAND		9,00,000.00
KUSUM ANAND		3,00,000.00
KUSUM GOEL		5,00,000.00
LUXMI SHARMA		1,50,000.00
MADHUP KUMAR TYAGI		25,00,000.00
MAHIMA		4,00,000.00
MANJULA LAKHANPAL DR		4,00,000.00
MANSI ANAND		48,92,626.00
MEENA ANAND (HARI OM ANAND LOAN)		5,60,12,944.00
Meena Anand (Loan)		2,05,40,187.00
NEETIKA AGARWAL		15,94,556.00
Carried Over		18,06,76,034.00



continued ...

Anand Nirogdham Hospital P.Ltd.

Unsecured Loans Group Summary : 1-Apr-2022 to 31-Mar-2023

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Particulars	Closing Balance	
	Debit	Credit
Brought Forward		18,06,76,034.00
PINKI MEHRA		21,600.00
PRAMILA BAKSHI		6,70,000.00
PRASHANT OVERSEAS		17,252.00
RAJEEV ANAND DR		8,50,000.00
RAJEEV ANAND DR HUF		5,00,000.00
RAJEEV KUMAR (DEHRADUN)		4,00,000.00
RAJESH KUMAR & SONS (HUF)		1,13,832.00
RAJPAL SINGH BHARDWAJ DR		60,00,000.00
RAVI PRAKASH		4,80,000.00
REKHA JAISWAL W/O RAJEEV KUMAR		5,00,000.00
SALONI MISHRA		10,800.00
SANGEETA SETHI		6,45,633.00
SANJAY AGARWAL DR		18,94,988.00
SARTHAK BATRA		12,600.00
SHOBHIT RASTOGI		40,00,000.00
SOHAN SINGH (GOLA)		2,00,000.00
SONIA ANAND		1,99,029.00
S.R DIAGNOSTIC PVT LTD (LOAN)		50,00,000.00
SUBHASH CHANDER		17,10,000.00
SUBHASH CHANDER (HUF)		14,75,000.00
SUMITRA RANI GROVER		50,00,000.00
Sunjeet Kaur Sethi		1,75,00,000.00
SUSHIL KUMAR TYAGI		10,00,000.00
SUSHMA AGARWAL		10,00,000.00
TILAK RAJ SURI		8,00,000.00
TUSHAR SIKKA (HUF)		10,27,000.00
VIJAY SINGH COL.		10,00,000.00
YATENDRA SHARMA		10,00,000.00
Grand Total		23,37,03,768.00



M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH, 2023

Note No. 1 : SIGNIFICANT ACCOUNTING POLICIES

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition :-

Sale of Services

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and provision of services to the recipient, which generally coincides with the provisions of services to customers.

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Fixed Assets :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

5. Investments :-

Investments are stated at cost.

6. Inventories :-

Inventories are valued as under:-

- | | | |
|----------------|---|---------------------------------------|
| 1. Inventories | : | Lower of cost or net realizable value |
| 2. Scrap | : | At net realizable value. |



7. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

8. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

FOR SANJAY PARWANDA & CO.
CHARTERED ACCOUNTANTS



PLACE : MEERUT
DATED : 06-09-2023
UDIN : 23077969BGXUTP2308

ERN 011274C
CA SANJAY KUMAR PARWANDA
(PARTNER)
M.NO 077969

Note No. 2 : NOTES ON FINANCIAL STATEMENTS

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.42,00,0000 /- (Previous Year Rs. 42,00,000/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	«2022-23»	«2021-22»
Audit Fees	3,00,000.00	3,00,000.00
Tax Audit Fees	0.00	0.00
Company Law Matters	0.00	0.00
Service Tax	0.00	0.00
Total	3,00,000.00	3,00,000.00

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Other income include Rs. 11,99,828.20 on account of interest on FDR (P.Y. Rs. 10,97,017.00)
7. Value of Imports
Raw Material Nil
Finished Goods Nil
8. Expenditure in Foreign Currency Nil
9. Earning in Foreign Exchange Nil
10. Previous year figures have been regrouped/rearranged wherever necessary.

