

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF SURAKSHA RADIOLOGY PRIVATE LIMITED****Report on the Audit of the Financial Statements****Opinion**

We have audited the Financial Statements of **SURAKSHA RADIOLOGY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 30<sup>th</sup> June, 2024, the Statement of Profit and Loss (Including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the period ended on 30<sup>th</sup> June, 2024 and notes to the Financial Statements, including a summary of material 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 30<sup>th</sup> June, 2024, and its loss, total comprehensive income, change in equity and its cash flows for the period ended on 30<sup>th</sup> June, 2024.

**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 ("ICAI") 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Key Audit Matters**

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

We have determined that there are no Key Audit Matters to communicate in our report.

**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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

**BRANCH**

9/12 LAL BAZAR STREET, 'E' BLOCK, 1ST FLOOR, MERCANTILE BUILDING, KOLKATA-700 001  
INDIRA NAGAR, KANKE ROAD, RANCHI-834 008, JHARKHAND, M : 91-9471186522





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.

### **Responsibilities of Management and Those Charged with Governance for the 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 Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 and Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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 financial 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"), 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 it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Change in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid Financial Statements comply with the Indian 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 30<sup>th</sup> June, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 30<sup>th</sup> June, 2024 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 with reference to financial statements of the Company and the operating effectiveness of such control, refer to our separate report in "**Annexure- B**". Our report express an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls with reference to financial statements.
  - g) 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, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.:



- h) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its Financial position;
  - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
  - iv) Based on the written representation received from the management that to the best of it's knowledge and belief,
    - i. no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - ii. 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 such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (i) and (ii) above, contain any material mis-statement.
  - v) During the period the Company has not declared any dividend.
  - vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the period ended on 30<sup>th</sup> June, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors)





Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention by the company and the same has been complied throughout the period.

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**



**S. KOCHAR  
PARTNER  
MEMBERSHIP NO. 058892  
ICAI UDIN: 24058892BKGRSA2847  
KOLKATA, THE 12<sup>TH</sup> DAY OF SEPTEMBER, 2024**



**SURAKSHA RADIOLOGY PRIVATE LIMITED**

**ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT**

**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 RADIOLOGY PRIVATE LIMITED on the Financial Statements for the period ended 30<sup>th</sup> June, 2024, we report that:**

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**i. PROPERTY, PLANT & EQUIPMENT:**

- i) The company has no Property, Plant & Equipment. Accordingly, clause (i) (a), (b), (c), (d) & (e) of the paragraph 3 of the Order is not applicable to the Company.

**ii. INVENTORIES:**

Being a Service Company clause (ii) of paragraph 3 of the Order, relating to inventories, is not applicable to the Company.

**iii. INVESTMENTS, GUARANTEE, SECURITY AND LOAN GIVEN:**

The Company has made investments in Companies, However the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, and

- a) The Company has not provided any loans or provided advances in the nature of loans, or stood guarantee, or provided security to any entity including its subsidiaries, joint ventures and associates.
- b) In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of such loans by the company are not prima facie prejudicial to the interest of the Company.
- c) According to the information and explanations given to us, the Company has not granted any loan or advance in the nature of loan to any entity. Hence, clause (iii) (c) of paragraph 3 of the Order is not applicable to the Company.
- d) According to the information and explanations given to us, the Company has not granted any loan or advance in the nature of loan to any entity. Hence, clause (iii) (d) of paragraph 3 of the Order is not applicable to the Company.
- e) Based on our audit and according to the information and explanations given to us, the Company has not granted any loan or advance in the nature of loan to any entity.
- f) Based on our audit and according to the information and explanations given to us, the Company has not granted any loan or advance in the nature of loan to any Promoters or related parties, as defined in clause (76) of section 2 of the Companies Act, 2013, which are repayable on demand or without specifying any terms or period of repayment.





**iv. SECTION 185 AND 186 OF COMPANIES ACT, 2013:**

According to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, in respect of loans, investments and guarantees.

**v. DEPOSITS:**

According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the period. Therefore the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.

**vi. COST RECORDS:**

The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.

**vii. STATUTORY DUES:**

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 Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues, as applicable to the Company, with the appropriate authorities

B. There are no statutory dues, as referred to in sub-clause (a), as applicable to the Company, which have not been deposited with the appropriate authorities on account of any dispute.

**viii. UNRECORDED INCOME DISCLOSED IN TAX ASSESSMENT:**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no such transactions which had not been recorded in the books of accounts but have been surrendered or disclosed as income during the period in the tax assessment under the Income Tax Act, 1961 (43 of 1961).

**ix. LOANS AND OTHER BORROWINGS:**

(a) Based on our audit and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) Based on our audit and according to the information and explanations given to us the Company has not been declared as a wilful defaulter by any bank or financial institution.

(c) In our opinion and according to the information and explanations given to us the money raised by way of term loans were, prima facie, applied by the Company for the purpose for which they were raised.

(d) According to the information and explanation given to us and on our examination of the records of the Company, we are of the opinion that there are no funds raised on short term basis that have been used during the period for long term purpose.

(e) The Company has no subsidiaries, associates or joint ventures. Therefore, clause (ix)(e) of paragraph 3 of the Order is not applicable to the Company.

(f) The Company has no subsidiaries, associates or joint ventures. Therefore, clause (ix)(f) of paragraph 3 of the Order is not applicable to the Company.





**x. ISSUE OF SECURITIES:**

- a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).
- b) The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the period under review.

**xi. FRAUD:**

- a) 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 or employees has been noticed or reported during the period.
- b) No report under sub-section (12) of section 143 of the Companies Act, in Form ADT-4, as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014, with the Central Government is required to be filed during the period.
- c) No whistle-blower complaint has been received by the Company during the period.

**xii. NIDHI COMPANY:**

The Company is not a Nidhi Company, Hence, clause (xii) of paragraph 3 of the Order is not applicable to the Company.

**xiii. RELATED PARTY TRANSACTION:**

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

**xiv. INTERNAL AUDIT:**

The Company does not require to have an Internal Audit System. Hence, clause xiv of the paragraph 3 of the Order is not applicable to the Company.

**xv. NON-CASH TRANSACTIONS WITH DIRECTORS:**

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 in Section 192 of the Act with Directors or persons connected with them. Accordingly, clause (xv) of paragraph 3 of the Order is not applicable to the Company.

**xvi. REGISTRATION AS NBFC WITH RBI:**

- a) Based on our audit and according to the information and explanations given to us, the Company is not required to be registered under section 45I-A of the Reserve Bank of India Act, 1934 (2 of 1934). Hence, clause (xvi)(a) of paragraph 3 of the Order is not applicable to the Company.
- b) Based on our audit and according to the information and explanations given to us, during the financial period the company has not conducted any Non-Banking Financial or Housing Finance activities.



c) Based on our audit and according to the information and explanations given to us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d) Based on our audit and according to the information and explanations given to us, none of the Companies in the Group of CIC.

**xvii. CASH LOSSES:**

The company has incurred cash losses amounting to Rs.1026044/- during the financial period covered by the audit.

**xviii. RESIGNATION OF STATUTORY AUDITOR:**

There has been no resignation of the statutory auditors of the Company during the period. Hence, the clause (xviii) of paragraph 3 of the Order is not applicable to the Company.

**xix. GOING CONCERN ANALYSIS:**

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one period from the balance sheet date.

**xx. CORPORATE SOCIAL RESPONSIBILITY:**

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, the clause (xx) of paragraph 3 of the Order is not applicable to the Company.

**xxi. QUALIFICATIONS IN CARO REPORT OF COMPANIES INCLUDED IN THE FINANCIAL STATEMENTS:**

This being Companies (Auditor's Report) Order (CARO) report on the Financial Statements of the Company, the clause (xxi) of paragraph 3 of the Order is not applicable.

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



S. KOCHAR  
PARTNER  
MEMBERSHIP NO. 058892  
ICAI UDIN: 24058892BKGRSA2847  
KOLKATA, THE 12<sup>TH</sup> DAY OF SEPTEMBER, 2024





## **SURAKSHA RADIOLOGY PRIVATE LIMITED**

### **ANNEXURE – “B” TO THE INDEPENDENT AUDITORS’ REPORT**

Referred to in paragraph 2(f) under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date in respect of internal financial control over financial reporting under paragraph (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 of SURAKSHA RADIOLOGY PRIVATE LIMITED for the year ended 30<sup>th</sup> June, 2024, we report that:

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#### **Report on Internal Financial Control**

We have audited the internal financial controls over financial reporting of SURAKSHA RADIOLOGY PRIVATE LIMITED (“the Company”) as of 30<sup>th</sup> June, 2024 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 with reference to Financial Statements 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 (‘ICAI’). 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 with reference to Financial Statements 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 with reference to Financial Statements. 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 with reference to Financial Statements 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 with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference to Financial Statements, 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 judgment, 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 with reference to Financial Statements:-

#### **Meaning of Internal Financial Controls over Financial Reporting**

A Company's internal financial control with reference to Financial Statements 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 with reference to Financial Statements 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 unauthorised 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 with reference to Financial Statements to future periods are subject to the risk that the internal financial control with reference to Financial Statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Financial Statements and such internal financial controls with reference to Financial Statements were operating effectively as at 30<sup>th</sup> June, 2024 based on the criteria for internal control with reference to Financial Statements 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 ICAI.

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



S. KOCHAR  
PARTNER  
MEMBERSHIP NO. 058892  
ICAI UDIN: 24058892BKGRSA2847  
KOLKATA, THE 12<sup>TH</sup> DAY OF SEPTEMBER, 2024





**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**DG-12/1, Action Area 1D, Premises No. 02-0327,**  
**New Town, North 24 Parganas, West Bengal 700156**

CIN: U86905WB2023PTC265197

**BALANCE SHEET AS AT 30TH JUNE 2024**

PARTICULARS		Note	audited 30.06.2024 (AMOUNT IN ₹)
<b>A</b>	<b>ASSETS</b>		
<b>I</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Capital Work In Progress	2	6,98,84,775.20
	(b) Financial Assets		
	(i) Long Term Loans and Advances	3	33,86,524.00
	<b>Total Non-Current Assets</b>		<b>7,32,71,299.20</b>
<b>II</b>	<b>CURRENT ASSETS</b>		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	4	9,36,188.00
	(ii) Bank Balance other than (i) above	5	7,26,83,227.08
	(b) Other Assets	6	1,43,481.10
	<b>Total Current Assets</b>		<b>7,37,62,896.18</b>
	<b>TOTAL ASSETS (I+II)</b>		<b>14,70,34,195.38</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>I</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	7	1,00,000.00
	(b) Other Equity	8	(1727092.12)
	<b>Total Equity</b>		<b>(1627092.12)</b>
<b>II</b>	<b>LIABILITIES</b>		
	<b>(1) NON-CURRENT LIABILITIES</b>		
	<b>(a) Financial Liabilities</b>		
	(i) Borrowings	9	9,78,96,618.00
	<b>Total Non Current Liabilities</b>		<b>9,78,96,618.00</b>
	<b>(2) CURRENT LIABILITIES</b>		
	<b>(b) Financial Liability</b>		
	(i) Other Liabilities	10	5,07,64,669.50
	<b>Total Current Liabilities</b>		<b>5,07,64,669.50</b>
	<b>Total Liabilities (1+2)</b>		<b>14,86,61,287.50</b>
	<b>TOTAL EQUITY AND LIABILITIES (I+II)</b>		<b>14,70,34,195.38</b>

**Significant Accounting Policies**

Accompanying Notes form integral part of the audited financial statements.

In Term of our report of even date

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

**S. KOCHAR**  
 PARTNER  
 MEMBERSHIP NO. 058892  
 ICAI UDIN: 24058892BKGRSA2847  
 KOLKATA, THE 12TH DAY OF SEPTEMBER, 2024



**SURAKSHA RADIOLOGY PVT. LTD.**

DIN No: 00165886

*[Signature]*  
 Director

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN No: 00137075

*[Signature]*  
 Director

**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**DG-12/1, Action Area 1D, Premises No. 02-0327,**  
**New Town, Nort 24 Parganas, West Bengal 700156**  
**CIN: U86905WB2023PTC265197**

**STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30TH JUNE 2024**

PARTICULARS		Note	audited 30.06.2024 (AMOUNT IN ₹)
<b>A</b>	<b>INCOME</b>		
	Revenue from Operations		-
	Other Income	11	6,72,887.18
	<b>Total Income</b>		<b>6,72,887.18</b>
<b>B</b>	<b>EXPENSES</b>		
	Employee Benefit Expenses	12	75,031.00
	Finance Cost	13	13,17,918.00
	Other Expenses	14	3,05,982.30
	<b>Total Expenses</b>		<b>16,98,931.30</b>
<b>C</b>	<b>Profit / (Loss) before Tax (A-B)</b>		<b>(1026044.12)</b>
	Tax Expense		
	-Current Tax		-
<b>D</b>	<b>Total Tax Expenses</b>		
<b>E</b>	<b>Profit / (Loss) for the period (C-D)</b>		<b>(1026044.12)</b>
<b>F</b>	<b>OTHER COMPREHENSIVE INCOME (OCI)</b>		
	Items that will not be reclassified to profit or loss		
	- Change in fair value of investments in equities carried at fair value through OCI		
	- Reclassification Adjustment		
	<b>Total Other Comprehensive Income (net of tax)</b>		
<b>G</b>	<b>Total Comprehensive Income / (Loss) for the period (E + F)</b>		<b>(1026044.12)</b>
	<b>Earning per equity share</b>		
	- Basic and Diluted		(102.60)

**Significant Accounting Policies**

1

Accompanying Notes form integral part of the audited financial statements.

In Term of our report of even date

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

**S. KOCHAR**  
**PARTNER**  
**MEMBERSHIP NO. 058892**  
**ICAI UDIN: 24058892BKGRSA2847**  
**KOLKATA, THE 12TH DAY OF SEPTEMBER, 2024**



**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO! 00165886

Director

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO! 00137075

Director



## STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30TH JUNE 2024

(AMOUNT IN ₹)

## a) Equity Share Capital

Balance as at 31-03-2024

1,00,000

Balance as at 30-06-2024

1,00,000

## b) Other Equity

PARTICULARS	GENERAL RESERVE	RETAINED EARNINGS	OTHER RESERVES	TOTAL
			EQUITY INSTRUMENTS THROUGH OTHER COMPREHENSIVE INCOME	
Balance as at 1st April, 2023	-	-	-	-
Profit / (Loss) for the year	-	(701048.00)	-	(701048.00)
Other Comprehensive Income	-	-	-	-
Reclassification Adjustment	-	-	-	-
<b>Total Comprehensive Income for the year</b>	-	<b>(701048.00)</b>	-	<b>(701048.00)</b>
Dividends	-	-	-	-
Transfer from Other Comprehensive Income	-	-	-	-
Addition on account of revaluation	-	-	-	-
<b>Balance as at 31st March, 2024</b>	-	<b>(701048.00)</b>	-	<b>(701048.00)</b>
Profit / (Loss) for the Quarter	-	(1026044.12)	-	(1026044.12)
Other Comprehensive Income	-	-	-	-
Reclassification Adjustment	-	-	-	-
<b>Total Comprehensive Income for the Quarter</b>	-	<b>(1026044.12)</b>	-	<b>(1026044.12)</b>
Dividends	-	-	-	-
Transfer from Other Comprehensive Income	-	-	-	-
<b>Balance as at 30th June, 2024</b>	-	<b>(1727092.12)</b>	-	<b>(1727092.12)</b>

## Significant Accounting Policies

Accompanying Notes form integral part of the unaudited financial statements.

In terms of our report attached

FOR K. S. BOTHRA &amp; CO.

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO. 304084E

S. KOCHAR

PARTNER

MEMBERSHIP NO. 058892

ICAI UDIN: 24058892BKGRSA2847

KOLKATA, THE 12TH DAY OF SEPTEMBER, 2024



DIN No: 00165886

Director

DIN No: 00137075

Director

SURAKSHA RADIOLOGY PVT. LTD.

SURAKSHA RADIOLOGY PVT. LTD.


**SURAKSHA RADIOLOGY PRIVATE LIMITED****CASH FLOW STATEMENT FOR THE QUATER ENDED 30TH JUNE 2024**

	30.06.24
	(AMOUNT IN ₹)
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u></b>	
Profit before Tax from Continuing Operations	(10,26,044.12)
<u>Adjustment for :</u>	
Interest paid on Loan	13,17,918.00
Interest Received on Fixed Deposit	(6,72,887.18)
<b>Operating Profit before Working Capital changes</b>	<b>(3,81,013.30)</b>
<b><u>Changes in Working Capital:</u></b>	
<u>Adjustment for :</u>	
(Increase)/Decrease in Current Assets	(34,000.00)
Increase/(Decrease) in Other Liabilities	5,06,68,558.50
Increase/(Decrease) in Other Financial Liabilities	5,76,86,126.00
<b>Net Changes in Working Capital</b>	<b>10,83,20,684.50</b>
<b>Cash Flow from operating activities before Tax .</b>	<b>10,79,39,671.20</b>
<b><u>Less: Tax Expenses:</u></b>	
Income Tax Paid (Net)	(1,09,481.10)
<b>Net Cash Generated from/(used in) Operating Activities.</b>	<b>A 10,78,30,190.10</b>
<b><u>B. CASH FLOW FROM INVESTING ACTIVITIES :</u></b>	
Investment in Fixed Deposit	(5,46,44,006.08)
Interest Received on Fixed Deposit	6,72,887.18
<b>Net Cash Generated from/(used in) Investing Activities.</b>	<b>B (5,39,71,118.90)</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES :</u></b>	
(Increase)/Decrease in Long Term Loans and Advances	1,57,94,164.00
Increase/(Decrease ) in Share Capital	-
Interest paid on Loan	(13,17,918.00)
Increase/Decrease In Capital work In Progress	(6,98,84,775.20)
<b>Net Cash Generated from/(used in) Financing Activities</b>	<b>C (5,54,08,529.20)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(A+B+C) (15,49,458.00)</b>
Cash and Cash Equivalents at the beginning of the year	24,85,646.00
Cash and Cash Equivalents at the end of the quarter	<b>9,36,188.00</b>

In terms of our report attached


- Note: 1. The above Unaudited Cash Flow Statement has been prepared in accordance with Ind AS-7.  
2. Figures in bracket indicates Cash Outflow

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


  
S. KOCHAR  
PARTNER  
MEMBERSHIP NO. 058892  
ICAI UDIN: 24058892BKGRSA2847  
KOLKATA, THE 12TH DAY OF SEPTEMBER, 2024



**SURAKSHA RADIOLOGY PVT. LTD.**

  
DIN NO: 00165886 **Director**

**SURAKSHA RADIOLOGY PVT. LTD.**

  
DIN NO: 00137075 **Director**



## **SURAKSHA RADIOLOGY PRIVATE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2024**

#### **1. SIGNIFICANT ACCOUNTING POLICIES:**

##### **1.1 Basis of Compliance:**

The Financial Statements for the quarter ended 30<sup>th</sup> June, 2024 have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and as amended.

##### **1.2 Basis of Preparation and Presentation:**

The Financial Statements have been prepared under the historical cost convention using the accrual method of accounting basis, except for certain financial instruments that are measured at fair values at the end of each reporting period.

All the Assets and Liabilities have been classified as Current and Non Current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of activities, the Company has ascertained its operating cycle as 12 months for the purpose of Current and Non Current classification of Assets and Liabilities.

##### **1.3 Use of Accounting Estimates, Assumptions and Judgments:**

The preparation of the Financial Statements requires management to make estimates, assumptions and judgments that affect the reported amounts of assets and liabilities and disclosures as at the date of the Financial Statements and the results of operations during the reporting year end. Although these estimates are based upon historical experience and the management's best knowledge of current events and actions, actual results could differ from these estimates considering different assumptions and conditions.

##### **1.4 Financial instruments**

###### **(A) Investments and Other Financial Assets:**

###### **(i) Classification:**

The Company classifies its Financial Assets in the following measurement categories:

- those to be measured subsequently at fair value (either through OCI or through profit / loss).
- those to be measured at amortized cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments, this will depend on whether the Company has made an

**SURAKSHA RADIOLOGY PVT. LTD.**

*[Signature]*  
**Director**

DIN NO: 00165886

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00137075

**Director**



irrevocable election at the time of initial recognition to account for the equity investment at fair value through OCI.

**(ii) Measurement:**

**(a) Equity Instrument:**

Long Term Investments were stated at cost under the 'Previous GAAP'. The Company subsequently measures all Equity Investments at Fair Value through Other Comprehensive Income (FVTOCI). Impairment losses (and reversal of impairment losses) on equity investments measured at FVTOCI are not reported separately from other changes in fair value.

**(b) Other Financial Assets:**

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost.

**(B) Financial Liabilities:**

The Company's financial liabilities comprise borrowings, trade payables and other liabilities. These are initially measured at fairvalue, net of transaction costs, and are subsequently measured at amortized cost using the effective interest method.

**(i) Presentation:**

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for atleast 12 months after the reporting period.

Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

**1.5 Cash and Cash Equivalents:**

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of Balances with Banks which are unrestricted for withdrawal and usage.

**1.6 Revenue Recognition:**

- a) Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. The items of income and expenditure are recognised on accrual basis.
- b) Interest Income is stated at gross and is recognized when the Company's right to receive income is established.

 **SURAKSHA RADIOLOGY PVT. LTD.**

 **SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00165886

  
Director

DIN No: 00137075

  
Director





### 1.7 **Income Tax:**

Income Tax Expense comprises Current Tax Expense and Deferred Tax Expense and the net change in the Deferred Tax Assets or Liability during the year. Current and Deferred Taxes are recognized in the Statement of Profit and Loss, except when they relate to items that are also recognised in Other Comprehensive Income or directly in equity, respectively.

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 carry forward of losses are not recognised unless there is virtual certainty about availability of future taxable income to realize such assets.

### 1.8 **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 events and the same is reviewed at each Balance Sheet date.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within the control of the Company.

Contingent Assets are neither recognised nor disclosed in Financial Statements.

### 1.9 **Earning Per Share:**

The earnings in ascertaining the Company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing Basic and Diluted EPS is weighted average number of shares outstanding during the year.

**SURAKSHA RADIOLOGY PVT. LTD.**

AM

DIN NO: 00165886

*[Signature]*  
Director

**SURAKSHA RADIOLOGY PVT. LTD.**

SC

DIN NO: 00137075

*[Signature]*  
Director



SURAKSHA RADIOLOGY PRIVATE LIMITED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED  
30TH JUNE, 2024

Note 2  
Capital Work-In-Progress

Particulars	As at April 01, 2024	Additions	Capitalised	As at June 30, 2024
Assets under WIP	0.00	69884775.20	0.00	69884775.20

SURAKSHA RADIOLOGY PVT. LTD.

RM  
DIN NO. 00165886

Director

SURAKSHA RADIOLOGY PVT. LTD.

SC  
DIN NO. 00137075

Director





**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Contd.)**

NOTE PARTICULARS	audited 30.06.2024 (AMOUNT IN ₹)
------------------	--

**3 LONG TERM LOANS AND ADVANCES:**

(Recoverable in cash or in kind or for value to be received pending adjustments)

Capital Advance	33,48,899.00
Security Deposits	37,625.00
	<b>33,86,524.00</b>

**4 CASH AND CASH EQUIVALENTS:**

Balance with Banks

-In Current Account	9,36,188.00
	<b>9,36,188.00</b>

**5 BANK BALANCE OTHER THAN CASH AND CASH EQUIVALENTS:**

Balance with Banks

-In Fixed Deposit Accounts (Having Maturity of more than 3 Months)	7,20,00,000.00
Accrued Interest on Fixed Deposits	6,83,227.08
	<b>7,26,83,227.08</b>

**6 OTHER ASSETS:**

**Current**

Advances (Recoverable in cash or in kind or for value to be received pending adjustments)

Income Tax Payments	34,000.00
	1,09,481.10
	<b>1,43,481.10</b>

**7 EQUITY SHARE CAPITAL:**

**Authorized**

150000 (P.Y. 150000) Equity Shares of ₹10/- each	15,00,000.00
	<b>15,00,000.00</b>

**Issued & Subscribed**

10000 (P.Y. 10000) Equity Shares of ₹10/- each	1,00,000.00
	<b>1,00,000.00</b>

**7.1 The Reconciliation of number of Shares for the period**

**Particulars**

Opening Balance	No. of Shares 10,000
Add: Subscribed during the period	-
Closing Balance as at 30th June, 2024	<b>10000</b>

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

The Company has single class of shares referred to as Equity Shares having a par value of ₹10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

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

SURAKSHA RADIOLOGY PVT. LTD.

Director

DIN No: 00137075

SURAKSHA RADIOLOGY PVT. LTD.

Director

DIN No: 00165886



**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Contd.)**

NOTE PARTICULARS	audited 30.06.2024 (AMOUNT IN ₹)
------------------	--

7.3 Details of shareholders holding more than 5% shares in the Company	30.06.2024		31.03.2024
	Number of Shares	Holding (in %)	Number of Shares
<b>Equity shares of ₹10/- each fully paid up</b>			
Suraksha Diagnostic Pvt. Ltd.	7400	74.00%	7400
Suraksha Diagnostic and Eye Centre Pvt. Ltd.	2600	26.00%	2600
	<b>10000</b>	<b>100.00%</b>	<b>10000</b>

**7.4 Shareholding of Promoters:**

Promoters Name	30.06.2024		31.03.2024
	Number of held Shares	Holding (in %)	Number of held Shares
Suraksha Diagnostic Pvt. Ltd.	7400	74.00%	7400
Suraksha Diagnostic and Eye Centre Pvt. Ltd.	2600	26.00%	2600
	<b>10000</b>	<b>100.00%</b>	<b>10000</b>

**8 OTHER EQUITY:**

General Reserve Fund	-
Retained Earnings	(1727092.12)
Equity Instruments through Other Comprehensive Income	-
	<b>(1727092.12)</b>

<b>The Movement in Other Equity</b>	<b>30.06.2024</b>
<b>General Reserve Fund</b>	
Opening Balance	
Add: Transfer from Other Comprehensive Income	
<b>Retained Earnings</b>	
Opening Balance	(701048.00)
Profit / (Loss) for the Quarter	(1026044.12)
	<b>(1727092.12)</b>
<b>Equity Instruments through Other Comprehensive Income</b>	
Opening Balance	-
Add: Changes in Fair Value of equity instruments at FVTOCI	
Reclassification Adjustment	
	-

**9 NON-CURRENT BORROWINGS:**

(Unsecured)	
From Body Corporate	9,78,96,618.00
	<b>9,78,96,618.00</b>

**10 OTHER LIABILITIES:**

Statutory Dues	1,32,558.00
Other Liability	5,06,32,111.50
	<b>5,07,64,669.50</b>

**SURAKSHA RADIOLOGY PVT. LTD.**  
**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00165886

DIN NO: 00137075  
Director

Director





**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Contd.)**

NOTE PARTICULARS	audited 30.06.2024 (AMOUNT IN ₹)
11 <b>OTHER INCOME</b>	
Interest Received on Fixed Deposit	6,72,887.18
	<u>6,72,887.18</u>
12 <b>EMPLOYEE BENEFITS EXPENSES:</b>	
Salary & Other Benefits	75,031.00
	<u>75,031.00</u>
13 <b>FINANCE COST:</b>	
Interest on Loan	13,17,918.00
	<u>13,17,918.00</u>
14 <b>OTHER EXPENSES</b>	
Rates & Taxes	1,44,977.75
Filing Fees	400.00
Bank Charges & Commision	35,827.75
Insurance Charges	11,650.00
Internet Expenses	15,025.00
General Expenses	14,208.80
Printing and Stationery	8,100.00
Security Guard Expenses	45,194.00
Travelling Expenses	23,142.00
Cleaning Charges	3,297.00
<u>Auditor's Remuneration</u>	
For Services as Auditor	-
For Other Services	4,160.00
	<u>3,05,982.30</u>

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00165886

*[Signature]*  
**Director**

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00137075

*[Signature]*  
**Director**



**SURAKSHA RADIOLOGY PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Contd.)**

**15 Financial Instruments by Category**

The following table represents the carrying amounts of each category of financial assets and financial liabilities as at 30TH JUNE, 2024

	Investments- FVTOCI (in ₹)	Investments- FVTPL (in ₹)	Derivatives (in ₹)	Amortised Cost (in ₹)	Total Carrying Value (in ₹)
<b>Financial Assets</b>					
a) Cash and Cash Equivalents	-	-	-	9,36,188.00	9,36,188.00
b) Bank Balance other than above				7,26,83,227.08	7,26,83,227.08
<b>Total</b>	-	-	-	<b>7,36,19,415.08</b>	<b>7,36,19,415.08</b>
<b>Financial Liabilities</b>					
a) Borrowings (Current)	-	-	-	9,78,96,618.00	9,78,96,618.00
<b>Total</b>	-	-	-	<b>9,78,96,618.00</b>	<b>9,78,96,618.00</b>

**SURAKSHA RADIOLOGY PVT. LTD.**

RM

*[Signature]*  
**Director**

DIN No: 00165886

**SURAKSHA RADIOLOGY PVT. LTD.**

yc

*[Signature]*  
**Director**

DIN No: 00137075





## **SURAKSHA RADIOLOGY PRIVATE LIMITED**

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

**16. Related party disclosure:**

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)

**A) List of related parties where control exists and related parties with whom transactions have been taken place and relationship:**

Sl. No.	Name of the Related Parties	Relationship
1.	Mr. Somnath Chatterjee	Key Managerial Personnel
2.	Mrs. Ritu Mittal	Key Managerial Personnel
3.	Suraksha Diagnostic Pvt. Ltd.	Company where Director have significance influence

Related party relationship have been certified by the management and relied upon by the Auditors.

Transactions with Related Parties (as defined under Ind AS 24) during the Quarter ended 30<sup>th</sup> June, 2024 and balances outstanding as at 30th June 2024 are as follows:-

**B) Transactions during the year with related parties (Excluding Reimbursement):**

(Amount in ₹)

Sl. No.	Nature of Transaction	Particulars of Party	30.06.2024
01	Interest on Unsecured Loan	Suraksha Diagnostic Pvt. Ltd.	1317918/-

**C) Balances outstanding as at 30<sup>th</sup> June, 2024 are as follows:**

(Amount in ₹)

Nature of Transaction	Particulars of Party	30.06.2024
Non-Current Borrowings	Suraksha Diagnostic Pvt. Ltd.	97896618/-
Other Liabilities	Suraksha Diagnostic Pvt. Ltd.	207040/-

(Amount in ₹)

30.06.2024

17. Expenditure in Foreign Currency

NIL

18. Earning in Foreign Currency

NIL

19. Contingent Liability and Commitments to the extent not provided for:

	30.06.2024
i) <b>Contingent Liability</b>	Nil
ii) <b>Commitments</b> Contracts remaining to be executed on Capital Account (Net of Advance)	23058831/-



**SURAKSHA RADIOLOGY PVT. LTD.**

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00165886

Director

DIN NO: 00137075

Director

20. The Management is of the opinion that there is no Material Deferred Tax Asset/Liability for the quarter ended 30<sup>th</sup> June 2024 as per Accounting Standard (AS)-22 as notified by Companies (Accounting Standard) Rules, 2006 (As amended)
21. 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 have been considered as impaired during the year as per Ind-AS 36 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

22. **Due To Micro, Small and Medium Enterprises:**

	30.06.2024
The amounts remaining unpaid to Micro, Small and Medium Enterprises as at the end of the year:	
- Principal	-
- Interest	-
The amount of interest paid by the buyer as per the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)	-
The amounts of the payments made to Micro, Small and Medium Enterprises beyond the appointed day during each accounting year	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006.	-



23. **Additional Regulatory Information:**

Amended Schedule III requires additional regulatory information to be provided in financial statements. These are as follows;

a) **Title deeds of Immovable Property**

The Company has no immovable property hence no disclosure is required to be given as such.

b) **Fair valuation of Investment Property**

The company does not have any property hence no disclosure is required to be

**SURAKSHA RADIOLOGY PVT. LTD.**

**SURAKSHA RADIOLOGY PVT. LTD.**

DIN NO: 00165886

*[Signature]*  
Director

DIN NO: 00137075

*[Signature]*  
Director



**c) Revaluation of Property, Plant and Equipment and Right -of- Use Assets**

The company does not have any property hence no disclosure is required to be given as such.

**d) Loans or advances to specified persons**

The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are (a) repayable on demand, or (b) without specifying any terms or period of repayment.

**e) Capital Work in Progress**

The Company incurred ₹ 69884775/- towards Assets work in progress in Kolkata during the previous quarter i.e. 30.06.2024 details are given below:

Particulars	Amount of CWIP for a period of				Total
	Less than 1 Year	1 – 2 Years	2 – 3 Years	More than 3 Years	
Capital Work-In-Progress	69884775/-	0.00	0.00	0.00	69884775/-

**f) Intangible Assets under Development**

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

**g) Details of Benami Property held**

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

**h) Borrowings Secured against Current Assets**

The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets the financial statements; hence no disclosure is required as such.

**i) Wilful Defaulter**

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

**j) Relationship with Struck off Companies**

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such

**SURAKSHA RADIOLOGY PVT. LTD.**

**SURAKSHA RADIOLOGY PVT. LTD.**

Director

Director

DIN NO: 00165886

DIN NO: 00137075



**k) Registration of Charges or Satisfaction with Registrar of Companies (ROC)**

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such

**l) Compliance with number of layers of Companies**

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such

**m) Utilization of Borrowings**

The Company does not have any outstanding balances towards the borrowings from banks and financial institutions at the balance sheet date, hence no further disclosure is required as such

**n) Utilization of Borrowed Funds and Share Premium**

A) The Company has not advanced or loaned or invested funds (either borrowed funds or Share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall;

i) Directly or indirectly lent or invest in other person(s) or entity (ies) identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) Or b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise ) that the company shall;

a) Directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) Or Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

**o) Undisclosed Income**

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year



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**p) Details of Crypto Currency Or Virtual Currency**

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable

**q) Corporate Social Responsibility Activities**

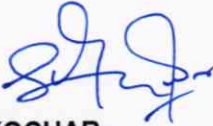
The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.

**r) Ratio Analysis**

Ratio Analysis not applicable for the quarter ended 30<sup>th</sup> June, 2024.

24. This is being the first year of the incorporation, comparative previous year figures are not applicable to the Company for the period under consideration.

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



S. KOCHAR  
PARTNER  
MEMBERSHIP NO. 058892  
ICAI UDIN: 24058892BKGRSA2847  
KOLKATA, THE 12<sup>TH</sup> DAY OF SEPTEMBER, 2024



**SURAKSHA RADIOLOGY PVT. LTD.**

RM

DIN NO: 00165886



Director

**SURAKSHA RADIOLOGY PVT. LTD.**

SC

DIN NO: 00137075



Director