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INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED****Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the accompanying Consolidated Financial Statements of **Suraksha Diagnostic & Eye Centre Private Limited** (hereinafter referred to as the 'Parent Company') and its associates, which comprise the Consolidated Balance Sheet as at March 31, 2021, and the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 consolidated state of affairs of the Company as at March 31, 2020, of consolidated profit, and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with 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 Consolidated Financial Statements* section of our report. We are independent of the Parent Company and its associates, in accordance with the *Code of Ethics* and provisions of the Companies Act, 2013 that are relevant to our audit of the consolidated financial statements in India under the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics and the requirements under the Companies act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matters

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

Our opinion is not modified in this respect.

Information other than the Consolidated Financial Statements and Auditor's Report thereon

The Parent Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Parent Company's Annual Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.


If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Parent Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Parent Company including its Associates in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the Parent Company and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Parent Company and its associates and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the Parent Company and of its associates are responsible for assessing the ability of the Parent Company and of its associates 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Parent Company and of its associates are responsible for overseeing the financial reporting process of the Parent Company and of its associates.



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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.

Other Matters

The Consolidated Financial Statements include the Parent Company's share of net loss of ₹ 23067/- for the year ended 31st March, 2021, as considered in the Consolidated Financial Statements, in respect of 2 (two) associates, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid associates is based solely on the reports of the other auditors.

Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Parent Company as on 31st March, 2021 taken on record by the Board of Directors of the Parent Company and the reports of the statutory auditors of its associate companies incorporated in India, none of the directors of the Parent Company and its associate companies incorporated in India is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i) There were no pending litigations which would impact the consolidated financial position of the Parent Company and its associates.
 - ii) The Parent Company and its associates did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent Company and its associate companies incorporated in India.
2. 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 Parent Company and its associates which are incorporated in India, them being private companies.

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



**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAALO5018
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021**



SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS		31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholders' Funds</u>			
Share Capital.	2	90,80,000.00	1,21,00,000.00
Reserve and Surplus.	3	20,64,78,211.75	22,13,32,228.98
	(A)	21,55,58,211.75	23,34,32,228.98
Minority Interest	(B)	-	-
<u>Current Liabilities</u>			
Trade Payables	4	1,30,21,314.55	1,09,95,423.31
Other Current Liabilities	5	11,97,099.08	8,14,415.08
Short Term Provisions	6	3,79,61,973.00	2,23,10,549.00
	(C)	5,21,80,386.63	3,41,20,387.39
TOTAL :	(A+B+C)	26,77,38,598.38	26,75,52,616.37
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
Property, Plant and Equipment:	7		
i) Tangible Assets		4,02,409.00	4,41,444.00
ii) Intangible Assets		-	-
Non Current Investments	8	10,81,09,853.45	9,40,74,646.50
Long Term Loans and Advances	9	32,57,586.88	33,16,206.88
	(A)	11,17,69,849.33	9,78,32,297.38
<u>Current Assets</u>			
Current Investments	10	1,03,45,945.04	6,35,75,151.52
Inventories	11	39,92,077.18	59,04,858.91
Trade Receivables	12	97,06,925.00	66,36,963.00
Cash and Cash Equivalents	13	4,94,77,581.54	2,23,33,163.73
Short Term Loans & Advances	14	8,18,86,321.20	7,10,47,312.83
Other Current Assets	15	5,59,899.09	2,22,869.00
	(B)	15,59,68,749.05	16,97,20,318.99
TOTAL :	(A+B)	26,77,38,598.38	26,75,52,616.37

Significant Accounting Policies

1

Accompanying Notes form integral part of the consolidated financial Statements.

In terms of our report of even date.

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

(Signature)

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAALO5018
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021**

(Signature)

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

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

PARTICULARS		31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
Income :			
Revenue from Operations	16	2,73,32,235.85	4,96,50,477.01
Other Income.	17	10,61,08,012.03	1,06,73,106.56
Total Revenue		13,34,40,247.88	6,03,23,583.57
Expenses:			
Cost of Stores and Stationary Consumed	18	44,33,478.04	47,52,080.39
Purchase of Shares		20,60,313.41	2,19,44,780.97
Changes in Inventories	19	13,37,070.95	(17,15,522.96)
Employee Benefits Expenses	20	29,52,012.00	29,66,832.00
Depreciation		39,035.00	3,70,214.00
Other Expenses	21	1,62,65,406.01	1,96,43,669.48
Total Expenses		2,70,87,315.41	4,79,62,053.88
Profit Before Exceptional Items and Tax		10,63,52,932.47	1,23,61,529.69
Exceptional Items:			
Profit/ (Loss) on sale of Property, Plant and Equipments		-	(4,78,591.00)
Investments Written Off		-	(8,50,000.00)
Profit before Tax		10,63,52,932.47	1,10,32,938.69
Tax Expenses:			
Current tax		2,14,89,915.00	30,68,491.00
Tax relating to earlier years		1,44,114.70	14,855.00
Profit after Tax		8,47,18,902.77	79,49,592.69
Add: Share of Profit of Associate		(23,067.00)	(3,42,333.00)
Profit for the year		8,46,95,835.77	76,07,259.69
Earnings per equity share:			
-Basic and Diluted		932.77	62.87

Significant Accounting Policies

1

Accompanying Notes form integral part of the consolidated financial Statements.

In terms of our report of even date.

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

(Signature)

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAALO5018
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021**

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

(Signature)

**Director
DIN:- 00137075**

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

(Signature)
**Director
DIN:- 00137133**

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

	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before taxation	106352932.47	11032938.69
Adjustment for :		
Depreciation and Amortization Expenses	39035.00	370214.00
(Profit)/Loss on Sale of Property, Plant and Equipment	0.00	478591.00
(Profit)/Loss on Redemption of Mutual Funds	(13251141.27)	(6122229.46)
(Profit)/Loss on Redemption of Shares	(85775435.20)	0.00
Interest Received	(5198118.00)	(2365874.00)
Interest on Investment	0.00	(154623.00)
Dividend Received on Shares	(539832.00)	(456200.00)
Income on Investment	1131192.61	(361016.70)
Operating Profit before change in Working Capital.	2758633.61	2421800.53
Effect of Change in Working Capital:		
(Increase)/Decrease in Inventory	1912781.73	(1824183.41)
(Increase)/Decrease in Trade Receivables	(3069962.00)	152742.00
(Increase)/Decrease in Loans and Advances	10572169.50	(24128082.51)
(Increase)/Decrease in Other Current Assets	(337030.09)	196875.00
Increase/(Decrease) in Trade Payables	2025891.24	832034.45
Increase/(Decrease) in Current Liabilities	382684.00	185098.00
Cash Flow from operating activities before Tax .	14245167.99	(22163715.94)
Add/(Less): Tax Refund/(Tax Payments):		
Income Tax Paid	24565163.57	2394449.70
Cash Flow from Operating Activities after Tax .	A (10319995.58)	(24558165.64)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant and Equipment	0.00	(95059.00)
Sale of Property, Plant and Equipment	0.00	1250000.00
Investment in Mutual Fund	0.00	(11500000.00)
Sale of Mutual Fund	66480347.75	66054968.59
Investment in Shares	91084635.20	(1015037.50)
Investment in Alternate Investment Funds	(19367473.95)	58049.00
Investments written off	0.00	850000.00
Redemption of REC Bonds	0.00	5154623.00
Income on Investment	(1131192.61)	361016.70
Interest Received	5198118.00	2365874.00
Dividend Received	539832.00	456200.00
Cash Flow from Investing Activities.	B 142804266.39	63940634.79
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Reduction of Share Capital	(90579600.00)	0.00
Dividend Paid		(24200000.00)
Dividend Distribution Tax Paid	0.00	(4974381.00)
Tax on share by Back	(14760253.00)	0.00
Cash Flow from Financing Activities	C (105339853.00)	(29174381.00)
Net Cash Flow from Operating, Investing and Financing Activities.	(A+B+C) 27144417.81	10208088.15
Cash and Cash Equivalents at the beginning of the year	22333163.73	12221535.11
Less: Cash and Cash Equivalents of Subsidiary	0.00	96459.53
Cash and Cash Equivalents at the end of the year	49477581.54	22333163.73

- Notes: 1. The above Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard (AS)-3 Cash Flow Statement as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
2. Figures in bracket indicates Cash Outflow.

In terms of our report of even date.

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

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAALO5018
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
DIN:- 00137133

SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

1. SIGNIFICANT ACCOUNTING POLICIES ON CONSOLIDATED ACCOUNTS:

1.1 Basis of Preparation:

These consolidated financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The consolidated financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Group Companies are consistent with those used in the previous year.

1.2 Associate Companies Considered in the Consolidated Financial Statement:

Name of the Company	Country of Incorporation	Proportion of Ownership Interest
<u>Associate:</u>		
Reema Gases Private Limited	India	28.62%
C. K. Trade-Ex Private Limited	India	24.29%

1.3 Principles of Consolidation:

The consolidated financial statements relate to Suraksha Diagnostic & Eye Centre Private Limited ('the Company') and its associates. The consolidated financial statements have been prepared on the following basis:

a) Investment in Associate Companies has been accounted under the equity method as per Accounting Standard (AS) 23 - "Accounting for Investments in Associates in Consolidated Financial Statements".

b) The Company accounts for its share of post-acquisition changes in net assets of associates, after eliminating unrealised profits and losses resulting from transactions between the Company and its associates to the extent of its share, through its Consolidated Statement of Profit and Loss, to the extent such change is attributable to the associates' Statement of Profit and Loss and through its reserves for the balance based on available information.

c) The difference between the cost of investment in the associates and the share of net assets at the time of acquisition of shares in the associates is identified in the financial statements as Goodwill or Capital Reserve, as the case may be, and the same has been disclosed separately alongwith the investment value.

d) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

1.4 Investments:

Investments other than in subsidiaries have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments".

1.5 Other significant accounting policies

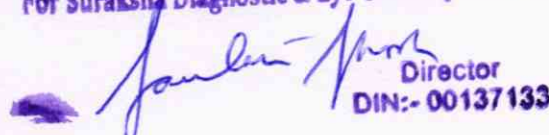
These are set out under "Significant Accounting Policies" as given in the Company's separate financial statements.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137133

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

	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
2 SHARE CAPITAL :		
Authorised :		
200000 Equity Shares of ₹100/- each.	2,00,00,000.00	2,00,00,000.00
Issued, Subscribed and Paid up :		
90800 (PY-121000) Equity Shares of ₹100/-each fully paid up	90,80,000.00	1,21,00,000.00
(Refer Note :-29)	90,80,000.00	1,21,00,000.00

2.1 Reconciliation of No. of Outstanding Shares at the beginning and at the end of the year

For Equity Share :

Outstanding Shares at the beginning of year	121000	121000
Less :- Buyback 30200 shares (Refer Note:-29)	30200	0
Outstanding Shares at the end of year	90800	121000

2.2 Terms / rights attached to Equity Shares :

The Company has only one class of share capital,i.e. equity shares having face value of ₹100/- per share. Each holder of equity share is entitled to one vote per share.

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

	31.03.2021		31.03.2020	
Shareholders Name	% of holding	No. of Shares held	% of holding	No. of Shares held
Dr. Tandra Chatterjee	19.09%	23100	19.09%	23100
Dr. Gautam Ghosh	18.46%	22330	18.46%	22330
Sarla Kejriwal	10.45%	12650	10.45%	12650
Kusum Kejriwal	12.32%	14900	12.32%	14900
Uma Kejriwal	9.50%	11500	9.50%	11500
Bindu Kejriwal	20.45%	24750	20.45%	24750

3 RESERVE AND SURPLUS :

Capital Redemption Reserve

Opening Balance

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

(A)

-	-
30,20,000.00	-
30,20,000.00	-

General Reserve

As per last Balance Sheet

(B)

1,01,61,000.00	1,01,61,000.00
1,01,61,000.00	1,01,61,000.00

Balance in Statement Profit and Loss :

Surplus as per last Balance Sheet

Less: Dividend

Dividend Distribution Tax

Less:- Capital Redemption Reserve

Buyback 30200 shares of ₹100/- each at premium of ₹2098/-

Tax on Shares Buyback

Add: Reversal of Provision for Doubtful Loans

Less: Provision for Doubtful Loan

Add: Profit for the year

Less: Adjustment for change in shareholding

(C)

(A+B+C)

21,11,71,228.98	23,49,35,497.00
2,42,00,000.00	2,42,00,000.00
-	49,74,381.00
18,69,71,228.98	20,57,61,116.00
30,20,000.00	-
6,33,59,600.00	-
1,47,60,253.00	-
10,58,31,375.98	20,57,61,116.00
27,70,000.00	-
10,86,01,375.98	20,57,61,116.00
-	27,70,000.00
10,86,01,375.98	20,29,91,116.00
8,46,95,835.77	76,07,259.69
19,32,97,211.75	21,05,98,375.69
-	(5,72,853.29)
19,32,97,211.75	21,11,71,228.98
20,64,78,211.75	22,13,32,228.98

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137075

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

NOTE - 7
PROPERTY, PLANT AND EQUIPMENT :

Particulars.	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01.04.2020	Addition during the year.	Sales/adj during the year.	As at 31.03.2021	Upto 31.03.2020	For the year.	Adjustment during the year.	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Tangible Assets:										
Motor Car.	51,07,144.00	-		51,07,144.00	48,51,787.00	-		48,51,787.00	2,55,357.00	2,55,357.00
Air Conditioner.	1,63,240.00	-	-	1,63,240.00	1,55,078.00	-		1,55,078.00	8,162.00	8,162.00
Computer.	73,616.00	-	-	73,616.00	57,591.00	8,632.00		66,223.00	7,393.00	16,025.00
Furniture & Fixture	87,034.00	-	-	87,034.00	27,512.00	8,269.00		35,781.00	51,253.00	59,522.00
Office Equipments	1,33,702.00	-	-	1,33,702.00	46,735.00	20,055.00		66,790.00	66,912.00	86,967.00
UPS System.	45,000.00	-	-	45,000.00	29,589.00	2,079.00		31,668.00	13,332.00	15,411.00
TOTAL :	56,09,736.00	-	-	56,09,736.00	51,68,292.00	39,035.00	-	52,07,327.00	4,02,409.00	4,41,444.00
Intangible Assets:										
Goodwill	-	-		-	-	-	-	-	-	-
TOTAL :	-	-	-	-	-	-	-	-	-	-
TOTAL :	56,09,736.00	-	-	56,09,736.00	51,68,292.00	39,035.00	-	52,07,327.00	4,02,409.00	4,41,444.00
Previous Year's figures	89,90,212.18	95,059.00	34,75,535.18	56,09,736.00	62,72,717.00	3,70,214.00	14,74,639.00	51,68,292.00	4,41,444.00	

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

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
4 TRADE PAYABLES		
For Goods and Services		
Total outstanding dues of Micro and Small Enterprises	-	-
Other outstanding dues	1,30,21,314.55	1,09,95,423.31
	1,30,21,314.55	1,09,95,423.31
5 OTHER CURRENT LIABILITIES		
Other Payables		
- Statutory Liabilities	3,71,634.00	1,69,675.00
- Others Liabilities	8,25,465.08	6,44,740.08
	11,97,099.08	8,14,415.08
6 SHORT TERM PROVISIONS		
Provision for Income Tax	3,79,61,973.00	1,95,40,549.00
Provision for Doubtful Loans	-	27,70,000.00
	3,79,61,973.00	2,23,10,549.00
8 NON CURRENT INVESTMENTS		
In Equity Instruments: (Quoted) (At Cost)		
25000 Equity Shares of ₹10/- each of Infomedia18 Ltd.	8,37,500.00	8,37,500.00
336 Equity Shares of Parsvnath Developers Limited of ₹ 10/- each.	50,400.00	50,400.00
1247000 Equity Shares of Ishwar Medical Services Ltd of ₹1/- each.	10,70,510.00	10,70,510.00
81203 Equity Shares of Vodafone Idea Limited of ₹ 10/- each.	10,15,037.50	10,15,037.50
(a)	29,73,447.50	29,73,447.50
In Equity Instruments: (Unquoted) (At Cost)		
In Associate Companies:		
2000000 Equity Shares of Reema Gases Pvt. Ltd. of ₹ 10/- each (Goodwill - ₹ 48248261/-, P.Y. - ₹ 48248261/-)	1,36,71,176.00	1,36,85,391.00
5800000 (P.Y. 4300000) Equity Shares of C.K.Trade Ex Pvt Ltd of ₹10/- each (Goodwill - ₹ 53991285/-, P.Y. - ₹ 53991285/-)	5,50,97,756.00	5,51,06,608.00
(b)	6,87,68,932.00	6,87,91,999.00
In Other Companies:		
20000 Equity Shares of Oscar Enclave Private Limited of ₹ 100/- each.	20,00,000.00	20,00,000.00
Nil (P.Y. 53092) Equity Shares of Suraksha Diagnostic Private Limited of ₹100/- each.	-	53,09,200.00
25000 Equity Shares of Saltee Parks Private Limited of ₹10/- each	50,00,000.00	50,00,000.00
(c)	70,00,000.00	1,23,09,200.00
(A=a+b+c)	7,87,42,379.50	8,40,74,646.50
Other Investments:		
Indiabulls High Yield Fund	93,12,462.17	1,00,00,000.00
Liquid Gold Series	2,00,55,011.78	
(B)	2,93,67,473.95	1,00,00,000.00
(A+B)	10,81,09,853.45	9,40,74,646.50
Market Value of Quoted Equity Instruments	9,56,467.00	4,28,129.30
9 LONG TERM LOANS AND ADVANCES :		
(Unsecured, considered good)		
Security Deposits	32,57,586.88	33,16,206.88
	32,57,586.88	33,16,206.88

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137133

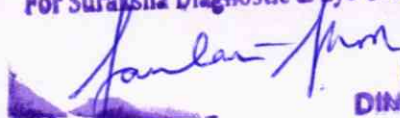
For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137075


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

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
10 CURRENT INVESTMENTS:		
<u>Investments in Mutual Fund:</u>		
Nil(PY-167264.525) units of Axis Midcap Fund - Regular Growth	-	67,75,201.66
Nil (PY 138653.370) units of Axis Multicap Fund - Growth	-	15,08,548.65
Nil (PY 16872.694) units of HDFC Liquid Fund-Growth	-	1,49,65,567.43
2592.149 (PY-Nil) HDFC Liquid Fund Regular Growth	1,03,45,945.04	-
Nil (PY-387019.946) units of ICICI Prudential Balanced Advantage Fund-	-	1,30,00,000.00
Nil (P.Y-72612.125) units of ICICI Prudential Equity & Debt Fund-Growth	-	85,00,000.00
Nil (PY 4867.595) units of ICICI Prudential Liquid Fund-Growth	-	13,25,953.30
Nil (PY 3595.140) units of ICICI Prudential Multicap Fund-Growth	-	9,99,880.48
Nil (PY01183.813) units of Invesco India Liquid Fund-Growth	-	30,00,000.00
Nil(PY-280155.419) units of Kotak Standard Multicap Fund-Growth(Regu	-	85,00,000.00
Nil (PY 443852.6411) units of Mirae Assest Midcap Fund-Regular Plan-Growth	-	50,00,000.00
	1,03,45,945.04	6,35,75,151.52
NAV of Mutual Fund	1,04,14,415.86	10,85,20,698.45
11 INVENTORIES :		
(At cost or net realisable value, whichever is lower as per inventories taken, valued and certified by the management)		
Shares	39,92,077.18	53,29,148.13
Consumable Stores:		
Stores & Spares	-	5,48,313.16
Stationary Items.	-	27,397.62
	39,92,077.18	59,04,858.91
12 TRADE RECEIVABLES		
<u>(Unsecured, considered good)</u>		
Exceeding six months.	53,56,595.00	53,56,595.00
Others.	43,50,330.00	12,80,368.00
	97,06,925.00	66,36,963.00
13 CASH AND CASH EQUIVALENTS		
Balances with Scheduled Banks :		
In Current Accounts.	1,37,84,911.22	1,91,56,683.73
In Fixed Deposit Accounts.	3,56,37,812.32	31,55,114.00
Cash on hand (As Certified)	54,858.00	21,366.00
	4,94,77,581.54	2,23,33,163.73
14 SHORT TERM LOANS AND ADVANCES :		
<u>Unsecured, considered doubtful)</u>		
<u>Loan to a Body Corporate:</u>		
To Others	-	27,70,000.00
<u>(Unsecured, considered good)</u>		
<u>Loan to Body Corporates:</u>		
To a Related Party	3,31,67,141.00	4,25,00,000.00
<u>Advances:</u>		
(Recoverable in cash or in kind or for value to be received pending adjustments)		
Income Tax Payments	4,32,85,156.20	2,19,32,598.33
Income Tax (Under Protest) - AY 2017-18	5,00,000.00	5,00,000.00
Advance Payments of TDS	5,08,009.00	5,08,009.00
Income Tax Refundable	11,28,096.00	11,28,096.00
Other Advances	32,97,919.00	17,08,609.50
	8,18,86,321.20	7,10,47,312.83

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137075

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

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
15 OTHER CURRENT ASSETS:		
Income Receivable on Investments	5,59,899.09	2,22,869.00
	5,59,899.09	2,22,869.00
16 REVENUE FROM OPERATIONS:		
Fees & Services Charges Received	2,18,84,900.00	3,29,67,240.00
Sale of Shares	54,47,335.85	1,66,83,237.01
	2,73,32,235.85	4,96,50,477.01
17 OTHER INCOME :		
Interest Received :		
On Loans	36,35,137.00	22,23,740.00
On Fixed Deposits	15,62,981.00	1,42,134.00
On Investments	-	2,20,248.00
On Security Deposits.	1,50,932.29	1,50,968.33
Rental Charges Received	600.00	600.00
Profit/(Loss) on Redemption of Mutual Fund (Net)	1,32,51,141.27	61,22,229.46
Profit on Redemption of Investment (Net)	8,57,75,435.20	-
Dividend Received on Shares	5,39,832.00	4,56,200.00
Income from Alternate Investment Fund	11,31,192.61	9,95,970.07
Income from F & O	60,760.66	3,61,016.70
	10,61,08,012.03	1,06,73,106.56
18 COST OF STORES AND STATIONARY CONSUMED :		
Opening Stock		
Consumable Stores	5,48,313.16	4,38,934.59
Stationary Items	27,397.62	28,115.74
	5,75,710.78	4,67,050.33
Purchases.		
Consumable Stores	36,95,726.26	47,60,890.84
Stationary Items	1,62,041.00	99,850.00
	38,57,767.26	48,60,740.84
Closing Stock.		
Consumable Stores	-	5,48,313.16
Stationary Items	-	27,397.62
	-	5,75,710.78
	44,33,478.04	47,52,080.39
19 CHANGES IN INVENTORIES		
Opening Stock: Shares	53,29,148.13	36,13,625.17
Less: Closing Stock of Shares	39,92,077.18	53,29,148.13
	13,37,070.95	(17,15,522.96)
20 EMPLOYEE BENEFITS EXPENSES:		
Directors Remuneration.	29,28,000.00	29,28,000.00
Staff Refreshment Expenses	24,012.00	38,832.00
	29,52,012.00	29,66,832.00

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

Director
DIN:- 00137133

Director
DIN:- 00137075

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

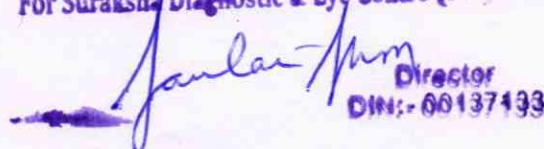
	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
21 OTHER EXPENSES :		
Doctors Fees	8,87,437.00	13,54,847.00
Professional Fees	14,14,435.00	24,57,060.00
NRS Poor Patients Welfare Expenses	43,76,980.00	65,90,072.00
Rent for CT Scan Machine (NRS)	32,45,000.00	35,40,000.00
Contractual Labour Charges	28,70,577.00	37,17,808.00
Electricity Expenses.	2,78,700.00	5,96,924.00
Security Guard Expenses	4,02,929.00	5,26,044.00
Repairs & Maintenance.	94,498.96	73,503.00
Generator Hire Charges	-	25,655.00
Insurance Charges.	35,857.00	11,687.00
Portfolio Management Charges	-	58,049.00
Share Transaction Expenses	33,633.23	70,228.00
Auditors' Remuneration:		
For Audit & Tax Audit.	30,000.00	30,000.00
For Advice on Company Law Matters.	28,320.00	33,630.00
For Advice on Taxation & Other Matters.	20,740.00	61,450.00
Filing Fees	1,800.00	2,400.00
Rates & Taxes.	28,550.00	30,700.00
Business Promotion Expenses.	-	87,640.00
Telephone Expenses.	4,000.00	6,000.00
Internet Website Charges.	12,980.00	21,240.00
Motor Car Expenses.	77,439.00	1,42,725.00
Conveyance Charges.	7,000.00	5,332.00
Miscellaneous Expenses.	1,93,380.00	1,42,557.00
Bank Charges.	9,789.32	38,278.48
Interest on TDS	4,898.00	340.00
Testing Charges	21,64,732.50	-
Trade Mark Charges	-	19,500.00
Share Buyback Expenses	41,730.00	-
	1,62,65,406.01	1,96,43,669.48

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137075

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137133

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SURAKSHA DIAGNOSTIC & EYE CENTRE PRIVATE LIMITED

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

	31.03.2021 (Amount in ₹)	31.03.2020 (Amount in ₹)
22. Expenditure in Foreign Currency	Nil	Nil
23. Earnings in Foreign Currency	-	Nil
24. Contingent Liabilities	Nil	Nil

25. Related Party Disclosures:

Enterprises where key management personnel or their relatives have significant influence and other parties which are related with the key management personnel: (Where transactions have taken place)

Dr. Somnath Chatterjee	Director of the Company
Dr. Gautam Ghosh.	Director of the Company
Dr. (Mrs.) Tandra Chatterjee	Director of the Company
Dr. (Mrs.) Suparna Ghosh	Director of the Company
Mr. Kishan Kumar Kejriwal	Director of the Company
Mrs. Kusum Kejriwal	Director of the Company
Mrs. Seema Kejriwal	Director of the Company
Mr. Vishal Kejriwal	Director of the Company
Mrs. Usha Devi Bardia	Director of the Company
Reema Gases Private Limited	Associate Company
C. K. Trade Ex Private Limited	Associate Company
Suraksha Diagnostic Private Limited	Company under the same management
Poojit Commercial Private Limited	Company under the same management

Related Party Relationship in terms of Accounting Standard (AS) – 18, Related Party Disclosure, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, have been certified by the management and relied upon by the Auditors.

The following related party transactions were carried out during the year in the ordinary course of business:

Loan Given

(Amount in ₹)

Name of The Party	Opening Balance	Amount Received	Interest	TDS	Repayment	Closing Balance
Poojit Commercial Private Limited	42500000 (19500000)	0 (24500000)	3040890 (2223740)	228066 (222374)	12145683 (3501366)	33167141 (42500000)

Previous Year's figures in ()

Other Transactions:

(Amount in ₹)

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

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.


Director
DIN:- 00137193

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137075

26. The Management is of the opinion that there is reasonable uncertainty as to the utilization of deferred tax in the near future. Hence, the Company does not intend to create any deferred tax assets as per Accounting Standard-22, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, for the year under review.
27. Enterprises consolidated as subsidiary and as associates in accordance with Accounting Standard 23 - Accounting for Investments in Associates in Consolidated Financial Statements, respectively:

Name of the Enterprise	Proportion of ownership interest
<u>Associate:</u>	
Reema Gases Private Limited	28.62%
C. K. Trade-Ex Private Limited	24.29%

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

Name of the Enterprise	Net Assets i.e. total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
<u>Parent:</u> Suraksha Diagnostic & Eye Centre Private Limited	68.10%	146789280/-	100.03%	84718903/-
<u>Associates (Investments as per the equity method):</u>				
<u>Indian:</u> Reema Gases Private Limited	6.34%	13671176/-	(0.02)%	(14215/-)
C. K. Trade-Ex Private Limited	25.56%	55097756/-	(0.01)%	(8852/-)

32. Based on information available with the Company, there are no dues to "Micro and Small Enterprises" as defined under the "Micro, Small and Medium Enterprises Development Act, 2006". There is also no interest paid or payable to Micro and Small Enterprises.
33. The balances of Trade Receivables, Trade Payables, Advances, Deposits, etc. are subject to confirmation and subsequent adjustment, if any, on reconciliation.

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137133

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.



Director
DIN:- 00137075

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

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

A. Verma

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAALO5018
KOLKATA, THE 1ST DAY OF NOVEMBER, 2021**

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]

**Director
DIN:- 00137075**

For Suraksha Diagnostic & Eye Centre (Pvt) Ltd.

[Signature]

**Director
DIN:- 00137133**

