

M/S SPANDAN ADVANCE MEDICARE PRIVATE LIMITED

RABINDRA NAGAR, MIDNAPORE

DIST.- PASCHIM MIDNAPORE

WEST BENGAL , PIN-721 101

AUDIT REPORT & FINANCIAL STATEMENTS OF ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH,2021

DIPANKAR BANERJEE & CO.

CHARTERED ACCOUNTANTS
135A,B.R.B.BOSE ROAD,3RD FLOOR,
KOLKATA-700 001.

Phone No:- (o) 033-2230-2845
033-2262-1570

Mobile No:- 9433061892
9830084296

Email :- dipankarbanerjee1965@gmail.com.
cadipankarjee@gmail.com

Annual Report 2020-2021

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED

U851494WB2008PTC125366

**RABINDRANAGAR WEST, PO-KOTOWALI,
WEST MIDNAPORE, WEST BENGAL -721101**

Directors' Report

To the Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2021.

FINANCIAL HIGHLIGHTS:

| Particulars | Year Ending March, 2021 | Year Ending March, 2020 |
|---|-------------------------------|-------------------------------|
| | Rs. | Rs. |
| Revenue From Operations | 38,63,84,752 | 34,81,87,292 |
| Total Income | 38,77,36,054 | 35,30,14,230 |
| Less: Expenditure | 37,63,08,537 | 33,81,61,096 |
| Less: Depreciation & Amortization Cost | 02,90,09,744 | 2,80,70,301 |
| Profit/ (Loss) before Tax | 1,14,27,517 | 1,48,53,134 |
| Less: Tax Expense | 25,50,000 | 28,00,000 |
| Profit/ (Loss) after Tax | 9,14,889 | 93,52,596 |
| Add: Profit/ (Loss) Brought Forward | | |
| Amount available for Appropriation/ (Loss) | | |

STATE OF AFFAIRS

The Company is engaged in Medicare activity. There has been no change in the business of the Company during the financial year ended 31st March, 2021.

DIVIDENDS

Since the company is in process of plough back the entire earned profits in the financial year ended 31.03.2021, hence no dividend was paid by the company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

POLICY FOR REVENTION OF SEXUAL HARASSMENT

Your company has frame a policy on the prevention of sexual harassment of Women at workplace which commits to provide a workplace that are free from all forms of discrimination, including sexual harassment. As per policy any complaint received shall be forwarded to internal control committee (ICC) formed under policy for redressal. The investigation shall be carried out by IICC constituted for this purpose. There were no such complaint during the year. ICC comprises the following members who have been re appointed for another 3 years with effect from 1st February 2018 as per regulations:

1. Mr. Monaj Pati - President
2. Mr. Alok Kumar Ghosh - Member

DETAILS OF SUBSIDIARY, JOINT VENTURES, ASSOCIATE COMAPNY (ONLY IF APPLICABLE)

The Company does not have any Subsidiary, Joint Venture or Associate Company.

Internal Financial Control

The Company has in place adequate internal financial control with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was noticed.

Directors & Key Managerial Personnel (KMP)

There has been no change in the constitution of Board of Directors during the year under review i.e. the structure of the Board remains the same. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the period under review your company has made a profit of **Rs.9,14,889.** after making provision for Income tax for the current year, and Deferred Tax and before adjusting prior Year tax adjustment thus a net credit balance of **Rs. 9,00,000** has been transferred to Reserve & Surplus A/c for the current period.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

Pursuant to the provisions of Section 135 of the Act, read with Schedule VII of the Act, Corporate Social Responsibility (CSR) the company does not qualify for the same.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

- (i) Details of Loans: The Company has not provided Loan to any person or bodies corporate during the year 2020-21.
- (ii) Details of Investments: The Company has not made any investment during the year 2020-21 and also it does not hold any investment as on 31st March, 2021 other than Land.
- (iii) Details of Guarantees or securities: The Company has not provided any Guarantee or security in connection with a loan to any other body corporate or persons.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

During the financial year 2020-21, Six (6) meetings of the Board of Directors were convened, held and concluded on 16.06.2020, 08.09.2020, 02.12.2020, 29.12.2020, 16.02.2021 and 30.03.2021. The intervening gap between the two consecutive meetings was within the period prescribed under the Companies Act, 2013.

Attendance of each Director at the Board meetings held during the year 2020-21 is as follows:

| Directors | No. of Board Meetings during the tenure of the Director | |
|----------------------|---|----------|
| | Held | Attended |
| PIJUS KANTI PAL | 6 | 6 |
| MONAJ PATI | 6 | 6 |
| PARTHASARATHI MANDAL | 6 | 6 |
| ALOKE KUMAR GHOSH | 6 | 6 |
| | | |

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

For SPANDAN ADVANCE MEDICARE PVT. LTD.
PIJUS KANTI PAL
Chairman & Managing Director

- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

DIRECTORS

SRI PIJUS KANTI PAL (DIN-00487011), Mr. MONAJ PATI (DIN:00539571) PARTHASARATHI MANDAL(DIN-00758318), ALOKE KUMAR GHOSH (DIN-01538090) continues to hold office as the Directors of the Company

Pursuant to section 203 the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

STATUTORY AUDITORS

M/s. Dipankar Banejee & Co, Chartered Accountants, (Membership No. 056273), were appointed as the Statutory Auditors of your Company at the last Annual General Meeting of the Company to hold office till the conclusion of the Annual General Meeting FOR THE FY 2023-2024 of the Company of the Company subject to ratification of their appointment by the members at every subsequent Annual General Meeting till the conclusion of their tenure

The Company has received a certificate from the said auditors to the effect that they satisfy the criteria provided under Section 141 of the Companies Act, 2013 and their appointment continue to be within the prescribed limits as required under the Companies Act, 2013.

Your Directors recommend for the ratification of their appointment and to fix their remuneration for the year 2020-21 at the ensuing Annual General Meeting of the Company.

REPORTING OF FRAUD BY AUDITOR

During the year under review the statutory auditor under section 143(12) of Companies Act 2013, has not reported any instances of fraud committed against the company by its employees or its officers details of which need to be mentioned in the Board's report.

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

PARTICULARS OF EMPLOYEES

None of the employee has received remuneration exceeding the limit as stated in Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

OTHER DISCLOSURES

Your Directors state that during the year under review:

1. The Company has not issued any equity shares with differential rights as to dividend, voting or otherwise.
2. The Company has not issued any shares including sweat equity shares and Employee Stock Option Scheme to employees of the Company or under any other scheme.
3. No significant and material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
4. No material changes and commitments affecting the financial position of the Company has occurred between the end of the financial year of the Company to which the financial statements relate and the date of this Report.
5. There was no change in the share capital of the Company.
6. The Auditors of the Company have not reported any incident of fraud to the Audit Committee or the Board of the Company.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors

Date: 02/11/2021
Place: Kolkata

Name: PIJUS KANTI PAL
Director
Din: 00487011

Name: PARTHA SARATHI MONDAL
Director
Din: 00758318

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MONDAL
Director

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of SPANDAN ADVANCE MEDICARE PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit and Loss, the Cash Flow Statement, and notes to the financial statements including summary of significant accounting policies and other explanatory information for the year then ended.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor



considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2021 and its profit and its cash flows for the year ended on that date.;

Report on other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.
- 2) As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us)
 - c) The reports on the accounts of the branch offices of the Company not audited under Section 143(8) of the Act have been sent to us and have been properly dealt by us in preparing this report.
 - d) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account and the returns received from the branches not visited by us.
 - e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.
 - f) On the basis of written representations received from the directors as at 31 March, 2021 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.



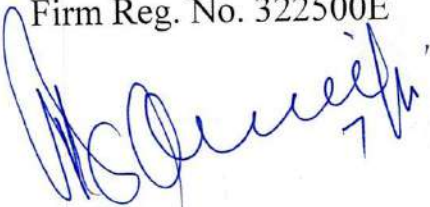
CA. D. BANERJEE

- g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- h) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
- i. The Company does not have any pending litigations which would impact its financial position.
- ii The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to transfer to the Investor Education and Protection Fund by the company.

FOR DIPANKAR BANERJEE & CO

Chartered Accountants

Firm Reg. No. 322500E



(Dipankar Banerjee)

Proprietor

Membership No. 056273

Place: Kolkata

Dated: 2nd November, 2021

“Annexure A” to the Independent Auditors’ Report

Statement referred to in paragraph ‘Report on Other Legal and Regulatory Requirements’ of our report of even date to the members of Spandan Advance Medicare Private Limited (“the Company”) on the financial statement for the year ended 31 March 2021:

1. a) The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
b) The fixed assets are physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable interval. Accordance to the information and explanation provided to us, no discrepancies were noticed on such verification.
c) According to the information and explanation given to us and on the basis of our examination of the books of the company, the title deeds of immovable properties are held in the name of the Company.
2. The inventory has been physically verified by the management during the year at reasonable intervals and no discrepancies were notice on such physical verification.
3. The Company has not granted any loan, secured or unsecured, to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Act. Therefore, clauses (iii) (a), (b) and (c) of paragraph 3 of the said order are not applicable to the Company.
4. The provisions of section 185 and 186 of the Act vide clause (iv) of paragraph 3 of the said order is not applicable to the Company.
5. The Company has not accepted any deposit within the meaning of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. The directives issued by the Reserve Bank of India are not applicable to the Company.
6. The provision regarding maintenance of the cost records under 148(1) of the Act are not applicable to the Company.
7. On the basis of our examination, the Company is regular in depositing undisputed statutory dues including provident fund, employees’ state insurance, income tax and other statutory dues, to the extent applicable, with appropriate authorities and no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2021 for a period of more than six months from the date of becoming payable.
8. The Company has not defaulted in repayment of loans or borrowings to banks. The Company has not taken any loans or borrowings from financial institutions and Government and has not issued any debentures.
9. On the basis of our examination of records and according to the information and explanations given to us, the Company has neither raised any money by way of initial public offer or further public offer (including debt instruments) nor taken any term



CA. D. BANERJEE

- loan (except term loan from financial institutions) during the year. Therefore, clause (ix) of paragraph 3 of the said order is not applicable to the Company.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
 11. According to the information and explanations given to us and based on our examination of the records of the Company, the provisions of section 197 read with Schedule V to the Act is not applicable to the company.
 12. In our opinion, the Company is not a nidhi company. Therefore, clause (xii) of paragraph 3 of the said order is not applicable to the Company.
 13. 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 sections 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.
 14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
 15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, clause (xv) of paragraph 3 of the said order is not applicable to the Company.
 16. According to the information and explanations given to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.
 17. The company has complied with provisions relating to the constitution of Internal complaints Committee under the sexual harassment of woman at workplace (Prevention, Prohibition and Redressal) Act, 2013/14 of 2013.

FOR DIPANKAR BANERJEE & CO
Chartered Accountants
Firm Reg. No. 322500E



(Dipankar Banerjee)

Proprietor

Membership No. 056273

Place: Kolkata

Dated: 2nd November, 2021



"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

of even date on the Financial Statements of SPANDAN ADVANCE MEDICARE PRIVATE LIMITED

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

We have audited the internal financial controls over financial reporting of SPANDAN ADVANCE MEDICARE PRIVATE LIMITED ("the Company") as of March 31st, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("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 Act.

Auditors' Responsibility

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

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

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



CA. D. BANERJEE

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

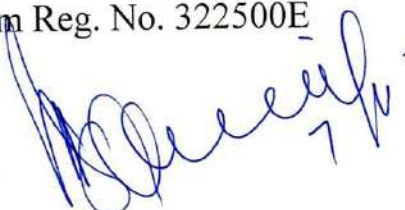
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, 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 ICAI.

FOR DIPANKAR BANERJEE & CO

Chartered Accountants

Firm Reg. No. 322500E



(Dipankar Banerjee)

Proprietor

Membership No. 056273

Place: Kolkata

Dated: 2nd November, 2021

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
RABINDRA NAGAR, PASCHIM MIDNAPORE, W.B.- 721 101
BALANCE SHEET AS AT 31ST MARCH, 2021

| | <u>Schedule</u> | <u>31st March, 2021</u> <u>Rs.</u> | <u>31st March, 2020</u> <u>Rs.</u> |
|--------------------------------------|-----------------|---------------------------------------|---------------------------------------|
| <u>EQUITY AND LIABILITIES</u> | | | |
| Shareholder's Funds | | | |
| Share Capital | 1 | 2,01,52,000 | 2,01,52,000 |
| Reserves & Surplus | 2 | 6,78,11,401 | 6,68,96,512 |
| Non- Current Liabilities | | | |
| Long - Term Borrowings | 3 | 31,56,54,077 | 33,23,19,196 |
| Deferred Tax Liabilities (Net) | 4 | 1,93,03,539 | 1,68,44,187 |
| Long - Term Liabilities & Provisions | 5 | - | - |
| Current liabilities | | | |
| Short- Term Borrowings | 6 | - | - |
| Trade Payables | 7 | 4,53,01,966 | 3,04,85,744 |
| Creditors for Capital Goods | 7A | 97,96,820 | 72,84,625 |
| Other Current Liabilities | 8 | 18,74,245 | 19,58,268 |
| Short- Term Provisions | 9 | 3,14,04,850 | 2,88,54,850 |
| TOTAL | | 51,12,98,898 | 50,47,95,382 |
| <u>ASSETS</u> | | | |
| Non Current Assets | | | |
| Fixed Assets | | | |
| Tangible Assets | 10 | 35,57,81,914 | 36,56,96,169 |
| Intangible Assets | | 7,78,677 | 10,66,551 |
| Capital Work in Progress | | 86,00,439 | 44,20,000 |
| Non- Current Investments | 11 | 71,15,098 | 1,01,65,098 |
| Long- Term Loans & Advances | 12 | 6,64,360 | 5,08,774 |
| Other Non- Current Assets | 13 | 3,28,82,359 | 3,26,71,034 |
| Current Assets | | | |
| Inventories | 14 | 1,22,40,700 | 94,32,800 |
| Trade Receivables | 15 | 1,68,90,454 | 1,48,19,849 |
| Cash & Bank Balances | 16 | 1,21,89,868 | 57,64,425 |
| Short- Term Loans & Advances | 17 | 6,41,55,029 | 6,02,50,682 |
| Other current Assets | 18 | - | - |
| TOTAL | | 51,12,98,898 | 50,47,95,382 |

Notes to Accounts

27
The Schedule referred to above form an integral part of the Profit & Loss Account.
In terms of our separate report of even date.

135A, BRB Basu Road (3rd Fl)
Kolkata - 700 001
Dated:-2nd November, 2021



For, Dipankar Banerjee & Co
Chartered Accountants

D. Banerjee
(Proprietor)

For SPANDAN ADVANCE MEDICARE PVT. LTD.

PIUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Alok Kumar Ghosh
Director

For Spandan Advance Medicare (P) Ltd.

PARTHA SARATHI MANDAL
Director

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
RABINDRA NAGAR, PASCHIM MIDNAPORE, W.B.- 721 101
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

| | <u>Schedule</u> | <u>31.03.2021</u> | <u>31.03.2020</u> |
|--|-----------------|---------------------|---------------------|
| | | <u>Rs.</u> | <u>Rs.</u> |
| Revenue from operation | 19 | 38,63,84,752 | 34,81,87,292 |
| Other Income | 20 | 13,51,302 | 48,26,938 |
| TOTAL REVENUE | | 38,77,36,054 | 35,30,14,230 |
| Expenses: | | | |
| Cost of Material consumed | 21 | 6,91,81,809 | 7,49,11,332 |
| Changes in Inventories of Finished Goods | 22 | - | - |
| Employees Benefit & Expenses | 23 | 5,88,58,228 | 4,89,47,477 |
| Financial costs | 24 | 4,06,49,046 | 3,67,80,590 |
| Depreciation & Amortisation cost | 25 | 2,90,09,744 | 2,80,70,301 |
| Other Expenses | 26 | 17,86,09,710 | 14,94,51,396 |
| TOTAL EXPENSES | | 37,63,08,537 | 33,81,61,096 |
| Profit before Tax | | 1,14,27,517 | 1,48,53,134 |
| Provisions for Tax | | 25,50,000 | 28,00,000 |
| Deferred Taxation | | 24,59,352 | 27,00,538 |
| Tax adjustments for earlier year | | 55,03,276 | - |
| Profit after Taxation | | 9,14,889 | 93,52,596 |
| Transferred to General Reserve | | 9,00,000 | 93,00,000 |
| Balance carried to Balance Sheet | | 14,889 | 52,596 |
| | | | 27 |

Notes to Accounts

The Schedule referred to above form an integral part of the Profit & Loss Account.
 In terms of our separate report of even date.

135A, BRB Basu Road (3rd Fl)
 Kolkata - 700 001
 Dated:-2nd November, 2021



For, Dipankar Banerjee & Co
 Chartered Accountants

D. Banerjee
 (Proprietor)

For SPANDAN ADVANCE MEDICARE PVT. LTD.

PIJUS KANTI PAL
 Chairman & Managing Director

For Spandan Advance Medicare (P) Ltd.

PARTHA SARATHI MANDAL
 Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
 Director

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
RABINDRA NAGAR, PASCHIM MIDNAPORE, W.B. 721 101

SCHEDULE TO ACCOUNTS.

SCHEDULE - 01.

SHARE CAPITAL:-

Authorised:-

50,00,000 Equity Shares of Rs. 10/- each

(Previous year 50,00,000 Equity Shares of Rs. 10/- each.)

FOR THE
YEAR
31.03.2021

FOR THE
YEAR
31.03.2020

5,00,00,000

5,00,00,000

ISSUED, SUBSCRIBED & PAID UP:-

20,15,200 Equity Shares of Rs. 10/- each fully Paid Up.

(Previous year 20,15,200 Equity Shares of Rs. 10/- each fully Paid Up.)

2,01,52,000

2,01,52,000

SHARE APPLICATION MONEY:-

(Pending Allocation)

2,01,52,000

2,01,52,000

Rights, preference and restrictions attached to shares

a) The company has only one class of shares referred to as Equity shares having par value of Rs.10/- each. Each share holders is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual general meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

b) Details of Equity share held by shareholders holding more than 5 per cent of equity shares in the company

| | Number of Equity shares 31.03.2021 | Number of Equity shares 31.03.2020 |
|------------------------------|--|--|
| a) Sri Pijus Pal | 387700 19% | 387700 19% |
| b) Sri Aloke Kumar Ghosh | 324000 16% | 324000 16% |
| c) Sri Partha sarathi Mondal | 324000 16% | 324000 16% |
| d) Sri Monaj Pati | 324000 16% | 324000 16% |
| e) Jiten Chakraborty | 70000 3% | 70000 3% |
| f) K. Laxman Rao | 60000 3% | 60000 3% |
| g) Manaranjan Samanta | 95000 5% | 95000 5% |
| h) Narayan Chandra Maity | 79000 4% | 79000 4% |
| i) Pinaki Shankar Saha | 90000 5% | 90000 5% |
| j) Prasanta Bhui | 93000 5% | 93000 5% |
| k) Rasant Panday | 86000 4% | 86000 4% |
| l) Sourav Das | 82500 4% | 82500 4% |

For Spandan Advance Medicare (P) Ltd.

Partha Sarathi Mandal
DIRECTOR

c) The reconciliation of number of shares outstanding is set out below:-

Balance at the beginning of the year

Issued during the year

Outstanding balance at the end of the year

| As at 31.03.2021 | | As at 31.03.2020 | |
|------------------|-------------|------------------|-------------|
| No. of shares | Amount | No. of shares | Amount |
| 20,15,200 | 2,01,52,000 | 20,15,200 | 2,01,52,000 |
| 20,15,200 | 2,01,52,000 | 20,15,200 | 2,01,52,000 |

For SPANDAN ADVANCE MEDICARE PVT. LTD.

Pijus Kanti Pal
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
Director



SCHEDULE - 02**RESERVE & SURPLUS:-**

| | General Reserve (Note a) | Share Premium Account | Capital Reserve | Revaluation Reserve | Other Reserve | Surplus in P/L Account | Total |
|--|-----------------------------|-----------------------|-----------------|---------------------|---------------|------------------------|-------------|
| Balance at the beginning of the year | 5,75,43,916 | - | - | - | - | - | 6,68,96,512 |
| Add: Profit for the year | 52,596 | - | - | - | - | - | 14,889 |
| Less: Transferred to Paid up capital | - | - | - | - | - | - | - |
| Add: Transferred from surplus in P/L Statement | 93,00,000 | - | - | - | - | - | 9,00,000 |
| Balance at the end of the year | 6,68,96,512 | - | - | - | - | - | 6,78,11,401 |

Note (a): Represents a free reserve not meant for any specific purpose

SCHEDULE - 03**LONG- TERM BORROWINGS****Secured Loan:-**

(Term Loan-Against hypothecation of Movables and immovables assets, Building & Machineries and Personal Guarantees of the Directors)

Term Loan- for equipments & Others

LIC Housing Finance Ltd

From HDFC Bank

31,56,54,077 33,23,19,196

UNSECURED LOAN:-

From Share Holders / Directors

31,56,54,077 33,23,19,196

SCHEDULE - 04**DEFERRED TAX LIABILITIES**

Deferred Tax Liabilities(As per L/A)

(For Depreciation & Others)

1,68,44,187 1,41,43,649

Add: Deferred Tax Liabilities for current year

(For Depreciation, Timing Difference)

24,59,352 27,00,538

Less: Deferred Tax Assets

1,93,03,539 1,68,44,187

SCHEDULE - 05**LONG TERM LIABILITIES & PROVISIONS**

Provisions for employee Benefit

Security Deposit (Building)

SCHEDULE - 06**SHORT TERM BORROWINGS**

Secured Loans repayable on demand from Banks

Cash Credit Loan

From United Bank of India(Sepai Bazar, Midnapore Br)

(Secured by hypothecation of entire stock & Book Debts and Personal Guarantees of Directors and Fixed Deposit)

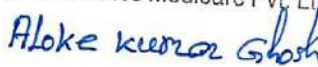
For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director



For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
Director

SCHEDULE - 07**TRADE PAYABLE**

| | | |
|-------------------------------|--------------------|--------------------|
| Creditors for Materials | 4,44,67,216 | 2,99,99,744 |
| Creditors for Expenses | 8,34,750 | 4,86,000 |
| Other liabilities for finance | - | - |
| | 4,53,01,966 | 3,04,85,744 |

SCHEDULE - 07A**TRADE PAYABLE (OTHERS)**

| | | |
|-----------------------------|------------------|------------------|
| Creditors for Capital Goods | 97,96,820 | 72,84,625 |
| | 97,96,820 | 72,84,625 |

SCHEDULE - 08**OTHER CURRENT LIABILITIES**

| | | |
|-------------------------------|------------------|------------------|
| TDS Payable | 13,97,348 | 9,88,623 |
| Profession Tax (Employees) | 1,17,754 | 1,03,650 |
| Employees PF | 2,06,237 | 2,09,418 |
| Employer ESI | 56,614 | 56,577 |
| Duties & Taxes Payable | 96,292 | - |
| Advances against sale of land | - | 6,00,000 |
| | 18,74,245 | 19,58,268 |

SCHEDULE - 09**SHORT TERM PROVISIONS**

| | | |
|-----------------------|--------------------|--------------------|
| For Income Tax | 3,14,04,850 | 2,88,54,850 |
| For Employees Benefit | - | - |
| | 3,14,04,850 | 2,88,54,850 |

SCHEDULE - 11**NON CURRENT INVESTMENTS**

| | | | |
|---------------------|------------------|--------------------|------|
| Land (Dharma Land) | 71,15,098 | 1,01,65,098 | LTCG |
| | 71,15,098 | 1,01,65,098 | |

SCHEDULE - 12**LONG- TERM LOANS & ADVANCES**

(Unsecured- considered good unless otherwise stated)

| | | |
|------------------|-----------------|-----------------|
| Capital Advances | 4,19,360 | 2,63,774 |
| Advance (Others) | - | - |
| Miscl. Deposit | 2,45,000 | 2,45,000 |
| | 6,64,360 | 5,08,774 |

SCHEDULE - 13**OTHER NON CURRENT ASSETS**

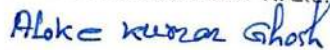
| | | |
|---|--------------------|--------------------|
| Margin Money Deposit with Bank | 3,23,16,325 | 3,21,05,000 |
| Other long Term Receivable(Accrued Intt on FDR) | 5,66,034 | 5,66,034 |
| | 3,28,82,359 | 3,26,71,034 |

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
 Chairman & Managing Director



Spandan Advance Medicare Pvt. Ltd.


Alok Kumar Ghosh
 Director

For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
 Director

SCHEDULE - 14
INVENTORIES
INVENTORIES:-

Closing Stock of Materials (Chemicals, medicine & resins)
(At cost or net realisable value which ever
is less and certified by the management)

1,22,40,700 94,32,800

1,22,40,700 94,32,800

SCHEDULE - 15
TRADE RECEIVABLES

Unsecured:

Debts outstanding for a period not exceeding
six months

Considered Good

Other Debts considered good

Considered Doubtful

1,68,90,454 1,48,19,849

1,68,90,454 1,48,19,849

SCHEDULE - 16

CASH & BANK BALANCES

Cash in Hand (As Certified)

With Bank of India, Midnapore Br.

With United Bank of India, High Court, Kolkata Br.

With United Bank of India, Sepoi Bazar

With HDFC, Midnapore -17

With HDFC -290

With AXIS Bank, Midnapore Br.(6286)

IDBI Bank

With UBI (Medicine Shop-3430)

With ICICI Bank

With HDFC Bank Baguihati A/c 1460

With HDFC Bank Medicine Shop

12,24,529 14,54,014

557 557

11,142 11,142

14,197 1,22,441

1,44,15,995 17,145

(49,89,621) 81,934

3,98,052 5,39,407

9,38,775 1,55,493

17,322 17,322

1,635 1,635

31,338 31,86,642

1,25,947 1,76,693

1,21,89,868 57,64,425

SCHEDULE - 17

SHORT TERM- LOANS AND ADVANCES

Advance Income Tax

Frienge Benefit Tax

Duties & Taxes

Advance for Wages

Advance to Staff

Advance (Land & Building)

4,80,80,595 3,91,33,053

24,434 24,434

- 50,93,195

- -

50,000 -

1,60,00,000 1,60,00,000

6,41,55,029 6,02,50,682

SCHEDULE - 18

OTHER CURRENT ASSETS

For SPANDAN ADVANCE MEDICARE PVT. LTD.

Pijus Kanti Pal
PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
Aloke Kumar Ghosh

Director



For Spandan Advance Medicare (P) Ltd.

Partha Sarathi Mandal
PARTHA SARATHI MANDAL
Director

SCHEDULE - 19**REVENUE FROM OPERATION**

Service Charges Received

| | |
|---------------------|---------------------|
| 32,84,81,239 | 31,88,40,855 |
| 5,79,03,513 | 2,93,46,437 |
| 38,63,84,752 | 34,81,87,292 |

SCHEDULE - 20**OTHER INCOME**

Bank Interest Received

13,36,302 19,78,572

Other receipts

15,000 5,86,232

Profit on sale of Land

- 22,62,134

13,51,302 48,26,938**SCHEDULE - 21****COST OF MATERIALS CONSUMED**

Opening Stock

94,32,800 62,42,600

Add: Purchase(including exempted purchase)

7,19,89,709 7,81,01,532

8,14,22,509 8,43,44,132

Less, Closing Stock

1,22,40,700 94,32,800

6,91,81,809 7,49,11,332**SCHEDULE - 22****CHANGES IN INVENTORIES IN FINISHED GOODS**

Closing stock of Finished Goods

Less: Opening Stock of Finished Goods

SCHEDULE - 23**EMPLOYEES EXPENSES**

Salary & Allowance

2,96,49,218 2,80,36,820

Security Charges

26,20,254 24,11,790

Provident Fund Paid

12,81,096 10,92,277

ESI Paid

5,31,519 4,69,031

Canteen Expenses

90,36,120 85,61,712

Uniform & Dress

- -

Wages & Allowances

1,57,40,021 83,75,847

Staff Welfare Expenses

- -

5,88,58,228 4,89,47,477**SCHEDULE - 24****FINANCIAL COSTS**

Interest Expenses

4,05,87,216 3,58,85,001

On Fixed Loans

61,830 8,95,589

On Cash Credit

4,06,49,046 3,67,80,590

Others(Credit Card etc)

For SPANDAN ADVANCE MEDICARE PVT. LTD.

[Signature]
RJUS KANTI PAL
 Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

[Signature]
Aloke Kumar Ghosh

Director



For Spandan Advance Medicare (P) Ltd.

[Signature]
PARTHA SARATHI MANDAL
 Director

SCHEDULE - 25**DEPRECIATION AND AMORTISATION EXPENSES**

Depreciation on Tangibles Assets
Amortisation of Intangible Assets

| | |
|--------------------|--------------------|
| 2,87,21,870 | 2,77,82,427 |
| 2,87,874 | 2,87,874 |
| 2,90,09,744 | 2,80,70,301 |

SCHEDULE - 26**OTHER EXPENSES**

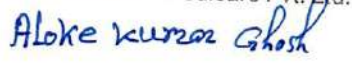
Rent, Rates & Taxes
House Rent
Advertisement & Publicity
General Expenses
Printing & Stationery
Telephone Charges
Insurance Charges
Bank Charges & Commission
Washing Charges
Ward Expenses
Doctors' Consultancy Fees
Doctors' Fees
Power & Fuel
Travelling & Conveyance
Repairs & Maintenance(Machine)
Other Maintenance
Marketing & Business Promotion Expenses
Postage & Telegram
Electric Charges
Repairs & Maintenance(Building)
Office Expenses
Director's Remuneration
Audit Fees
Profession Tax
House Keeping Charges
Outside Testing
Legal & Consultancy Charges
Filing Fees
Storing Charges
Commission & Brokerage Ref
Compensation Paid
Subscription & Donation
Transport Charges
Consumable stores
Outside Blood Expenses
Hospital Linen
Hiring Expenses
CSSD Materials
OT Implants
OT Consumables
Hospital Expenses

| | |
|---------------------|---------------------|
| 1,53,000 | 1,79,000 |
| 57,03,850 | 54,30,659 |
| 2,88,600 | 3,06,260 |
| 6,305 | 60,841 |
| 1,01,278 | 1,13,013 |
| 2,94,445 | 3,78,898 |
| 3,73,893 | 1,59,515 |
| 5,87,120 | 4,19,092 |
| 18,49,398 | 18,56,558 |
| 1,15,58,326 | 41,93,597 |
| 10,07,78,172 | 8,67,90,817 |
| 1,24,040 | 3,39,190 |
| 10,74,906 | 14,32,243 |
| 2,23,431 | 1,69,909 |
| 28,02,824 | 63,34,050 |
| 64,664 | - |
| 10,97,201 | 7,27,888 |
| 20,717 | 1,50,712 |
| 95,35,351 | 90,12,229 |
| 34,41,967 | 31,98,284 |
| 11,75,421 | 9,22,340 |
| 1,50,86,348 | 91,23,458 |
| 2,36,000 | 2,36,000 |
| 5,000 | 7,500 |
| 46,15,276 | 38,37,730 |
| 20,65,881 | 28,32,052 |
| 82,550 | 1,58,372 |
| - | - |
| 1,69,145 | 2,25,933 |
| 16,90,520 | 10,86,594 |
| - | 5,00,000 |
| - | 5,000 |
| 2,940 | 1,760 |
| 63,67,369 | 46,32,610 |
| 16,39,900 | - |
| 8,08,512 | 6,96,437 |
| 52,600 | 32,388 |
| 3,87,416 | 4,41,847 |
| 24,42,031 | 29,75,251 |
| 14,71,734 | - |
| 2,31,579 | 4,83,369 |
| 17,86,09,710 | 14,94,51,396 |

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.


Aloke Kumar Ghosh
Director



For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
Director

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
Cash Flow Statement for the year ended 31st March 2021

| | | Amount in Rupees | |
|----------|---|----------------------|----------------------|
| | | 31.03.2021 | 31.03.2020 |
| A | Cash Flow from operating activities | | |
| | Profit before taxation and exceptional items | 59,24,238 | 1,48,53,133 |
| | Adjustments for :- | | |
| | Provision for other liabilities | - | - |
| | Depreciation | 2,87,21,870 | 2,77,82,427 |
| | Interest Paid | 4,06,49,046 | 3,67,80,590 |
| | Interest Income | (13,51,302) | (48,26,938) |
| | Dividend Income | - | - |
| | Operating Profit before working capital changes | 7,39,43,852 | 7,45,89,212 |
| | Adjustments for :- | | |
| | (Increase)/ decrease in trade receivable | (20,70,605) | (1,11,88,137) |
| | (Increase)/ decrease in inventories | (28,07,900) | (31,90,200) |
| | (Increase)/ decrease in loans & advances | (39,04,347) | (84,55,843) |
| | (Increase)/ decrease in other current assets | (2,11,325) | (3,03,67,104) |
| | Increase/(decrease) in trade and other payables | 2,22,53,746 | 1,75,15,951 |
| | Cash generated from operations | 8,72,03,421 | 3,89,03,879 |
| | Directed taxes paid | (50,09,352) | (55,00,538) |
| | Net cash generated from operating activities | 8,21,94,069 | 3,34,03,341 |
| B | Cash Flow from investing activities | | |
| | Purchase/ sale of fixed assets | (1,88,07,613) | (3,05,37,971) |
| | Purchase/ sale of Capital Work in Progress | (41,80,439) | (44,20,000) |
| | (Increase)/ decrease in intangible assets | 2,87,874 | 2,31,824 |
| | Purchase/ sale of Investments | 28,94,414 | 17,35,692 |
| | Interest and dividend income | 13,51,302 | 48,26,938 |
| | Net cash (used in) / from investing activities | (1,84,54,462) | (2,81,63,517) |
| C | Cash flow from financing activities | | |
| | Proceeds from long term loan | (1,66,65,119) | 3,39,22,310 |
| | Proceeds from Issue of Share Capital | - | - |
| | Proceeds from short term borrowings | - | - |
| | Interest paid | (4,06,49,046) | (3,67,80,590) |
| | Net cash (used in) / from financing activities | (5,73,14,165) | (28,58,280) |
| | Net increase / (decrease) in cash and cash equivalents | 64,25,442 | 23,81,544 |
| | Cash and cash equivalents at the beginning of the year | 57,64,426 | 33,82,882 |
| | Cash and cash equivalents at the end of the year | 1,21,89,868 | 57,64,426 |

For SPANDAN ADVANCE MEDICARE PVT. LTD.

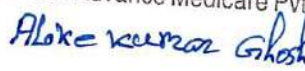

R. JUS KANTI PAL
Chairman & Managing Director



For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
Director

Spandan Advance Medicare Pvt. Ltd.


Abhishek Kumar Ghosh
Director

SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
RABINDRA NAGAR, MIDNAPORE, WEST BENGAL

| FIXED ASSETS SCHEDULE | | COSTS | | | | DEPRECIATION | | | Schedule-10 | | W.D.V. |
|--------------------------|---------------------|--------------------------------|----------------------------------|---------------------------|---------------------|-----------------------------|-------------------------------|---------------------------|---------------------|---------------------|--------|
| Particulars | As at 01.04.2020 | Addition during the Year | Adjustment during the Year | Total as on 31.03.2021 | As at 01.04.2020 | Provided for the Year | Adjustment for the Year | Total as on 31.03.2021 | As at 31.03.2021 | As at 31.03.2020 | |
| Land & Building | 9,07,25,240 | - | - | 9,07,25,240 | - | - | - | - | 9,07,25,240 | 9,07,25,240 | |
| Misc. Fixed Assets | 26,71,869 | 2,97,595 | - | 29,69,464 | 13,68,718 | 2,84,398 | - | 16,53,116 | 13,16,348 | 13,03,151 | |
| Water Filter | 64,880 | - | - | 64,880 | 47,018 | 3,676 | - | 50,694 | 14,186 | 17,862 | |
| NH & OT Equipments | 26,49,829 | - | - | 26,49,829 | 23,28,686 | 66,091 | - | 23,94,777 | 2,55,052 | 3,21,143 | |
| OT & NICCU Equipments | 34,87,329 | 15,81,560 | - | 50,68,889 | 23,47,655 | 4,07,808 | - | 27,55,463 | 23,13,426 | 11,39,674 | |
| Furniture & Fixture | 16,18,382 | 6,41,812 | - | 22,60,194 | 9,79,330 | 1,92,114 | - | 11,71,444 | 10,88,750 | 6,39,052 | |
| Plant & Machinery | 3,12,50,283 | - | - | 3,12,50,283 | 2,42,64,958 | 14,37,580 | - | 2,57,02,538 | 55,47,745 | 69,85,325 | |
| Air Conditioners | 25,73,419 | 9,13,220 | - | 34,86,639 | 12,90,482 | 3,76,543 | - | 16,67,025 | 18,19,614 | 12,82,937 | |
| Electric Equipments | 1,37,260 | - | - | 1,37,260 | 1,20,675 | 3,413 | - | 1,24,088 | 13,172 | 16,585 | |
| Generator | 17,17,500 | - | - | 17,17,500 | 15,22,358 | 40,160 | - | 15,62,518 | 1,54,982 | 1,95,142 | |
| Tools & Appliances | 1,17,000 | - | - | 1,17,000 | 1,04,267 | 2,920 | - | 1,06,887 | 10,113 | 12,733 | |
| Freeze | 81,025 | 2,97,360 | - | 3,78,385 | 70,057 | 48,203 | - | 1,19,260 | 2,59,125 | 10,966 | |
| CT Scan Machine | 59,93,200 | - | - | 59,93,200 | 53,12,210 | 1,40,148 | - | 54,52,358 | 5,40,842 | 6,80,990 | |
| ECG Monitor | 3,36,300 | - | - | 3,36,300 | 2,95,232 | 8,452 | - | 3,03,684 | 32,616 | 41,068 | |
| FAN | 7,400 | - | - | 7,400 | 6,541 | 177 | - | 6,718 | 682 | 859 | |
| Computer | 4,91,023 | - | - | 4,91,023 | 4,03,191 | 18,076 | - | 4,21,267 | 69,756 | 87,832 | |
| Computer Software | 16,93,766 | 56,591 | - | 17,50,357 | 7,65,210 | 2,01,612 | - | 9,66,822 | 7,83,535 | 9,28,556 | |
| Nursing Home Bed | 6,32,175 | - | - | 6,32,175 | 5,59,256 | 18,879 | - | 5,78,135 | 54,040 | 72,919 | |
| Nursing Home Building | 1,05,00,000 | - | - | 1,05,00,000 | 47,20,237 | 2,81,474 | - | 50,01,711 | 54,98,289 | 57,79,763 | |
| Motor Car | 14,93,974 | - | - | 14,93,974 | 11,18,177 | 77,339 | - | 11,95,516 | 2,98,458 | 3,75,797 | |
| Path Equipments | 2,19,000 | - | - | 2,19,000 | 1,95,900 | 4,754 | - | 2,00,654 | 18,346 | 23,100 | |
| Lift | 5,57,017 | - | - | 5,57,017 | 4,97,909 | 12,164 | - | 5,10,073 | 46,944 | 59,108 | |
| Surgical Equipments | 32,44,944 | - | - | 32,44,944 | 28,66,554 | 77,873 | - | 29,44,427 | 3,00,517 | 3,78,390 | |
| Television | 3,97,786 | - | - | 3,97,786 | 3,17,153 | 16,594 | - | 3,33,747 | 64,039 | 80,633 | |
| Innova car | 5,00,000 | - | - | 5,00,000 | 4,81,076 | 24,475 | - | 5,05,551 | 94,449 | 1,18,924 | |
| Fire Fittings Equipments | 16,10,000 | - | - | 16,10,000 | 12,16,364 | 81,010 | - | 12,97,374 | 3,12,626 | 3,93,636 | |
| Oxygen Cylinder | 64,048 | - | - | 64,048 | 44,245 | 4,075 | - | 48,320 | 15,728 | 19,803 | |
| ICCU Equipmen:. | 8,44,500 | 55,000 | - | 8,99,500 | 5,65,001 | 54,064 | - | 6,29,065 | 2,70,435 | 2,79,499 | |
| Pulse Oxymeter | 1,65,120 | 8,400 | - | 1,73,520 | 86,842 | 17,346 | - | 1,04,188 | 69,332 | 78,278 | |
| UPS Battery | 2,53,706 | 2,28,596 | - | 4,82,302 | 59,797 | 68,893 | - | 1,28,690 | 3,53,612 | 1,93,909 | |
| IPBX Machine | 1,43,729 | - | - | 1,43,729 | 95,660 | 9,893 | - | 1,05,553 | 38,176 | 48,069 | |
| RO Plant | 52,144 | - | - | 52,144 | 22,110 | 6,181 | - | 28,291 | 23,853 | 30,034 | |
| Teghoria Fixed Asset | 33,91,42,414 | 1,47,27,479 | - | 35,38,69,893 | 8,57,67,222 | 2,47,24,785 | - | 11,04,92,007 | 24,33,77,886 | 25,33,75,192 | |
| | 50,55,36,262 | 1,88,07,613 | - | 52,43,43,875 | 13,98,40,091 | 2,87,21,870 | - | 16,85,61,961 | 35,57,81,914 | 36,56,96,169 | |
| Previous Year's Figures | 47,49,98,291 | 3,05,37,971 | - | 50,55,36,262 | 11,20,57,666 | 2,77,82,427 | - | 13,98,40,093 | 36,56,96,169 | 36,29,40,625 | |

CAPITAL WORK IN PROGRESS:-

| | | | | | | | | | | |
|---------------------|------------------|------------------|---|------------------|---|---|---|---|------------------|------------------|
| TEGHORIA HOSPITAL | - | 24,80,439 | - | 24,80,439 | - | - | - | - | 24,80,439 | - |
| MIDANAPORE HOSPITAL | 44,20,000 | 17,00,000 | - | 61,20,000 | - | - | - | - | 61,20,000 | 44,20,000 |
| | 44,20,000 | 41,80,439 | - | 86,00,439 | - | - | - | - | 86,00,439 | 44,20,000 |

For SPANDAN ADVANCE MEDICARE PVT. LTD.

Pijus Kanti Pal
PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
Aloke Kumar Ghosh
Director

For Spandan Advance Medicare (P) Ltd.

Partha Sarathi Mandal
PARTHA SARATHI MANDAL
Director



SPANDAN ADVANCE MEDICARE PRIVATE LIMITED
RABINDRA NAGAR, MIDNAPORE, WEST BENGAL

Schedule-10

| FIXED ASSETS SCHEDULE TEGHORIA PROJECT | COSTS | | | | DEPRECIATION | | | W.D.V. | |
|---|---------------------|--------------------------------|----------------------------------|---------------------------|---------------------|-----------------------------|-------------------------------|---------------------|---------------------|
| Particulars | As at 01.04.2020 | Addition during the Year | Adjustment during the Year | Total as on 31.03.2021 | As at 01.04.2020 | Provided for the Year | Adjustment for the Year | As at 31.03.2021 | As at 31.03.2020 |
| Air Conditioner | 39,21,727 | - | - | 39,21,727 | 21,12,979 | 3,72,240 | - | 14,36,508 | 18,08,748 |
| Computer | 11,33,052 | 1,12,543 | - | 12,45,595 | 5,29,412 | 1,30,759 | - | 5,85,424 | 6,03,640 |
| CSSD Equipment | 33,47,763 | - | - | 33,47,763 | 17,58,212 | 3,27,130 | - | 12,62,421 | 15,89,551 |
| Dialysis Machine | 43,34,494 | - | - | 43,34,494 | 23,45,383 | 4,09,359 | - | 15,79,752 | 19,89,110 |
| Fire Safety Equipment | 24,63,135 | - | - | 24,63,135 | 12,44,937 | 2,50,705 | - | 9,67,493 | 12,18,198 |
| Electrical Equipments | 2,02,90,652 | 47,376 | - | 2,03,38,028 | 1,02,71,695 | 20,65,881 | - | 80,00,452 | 1,00,18,957 |
| Furniture | 92,10,389 | 6,500 | - | 92,16,889 | 54,80,745 | 9,66,439 | - | 27,69,705 | 37,29,644 |
| Hospital Building | 21,43,34,720 | - | - | 21,43,34,720 | 3,32,66,599 | 88,18,018 | - | 17,22,50,103 | 18,10,68,121 |
| Medical Equipment | 1,77,96,603 | - | - | 1,77,96,603 | 95,46,805 | 17,95,112 | - | 79,39,686 | 82,49,798 |
| NICU & OT Equipment | 7,37,807 | 14,85,000 | - | 22,22,807 | 4,09,259 | 69,997 | - | 2,80,905 | 3,28,548 |
| Office Equipment | 1,81,39,556 | 41,84,978 | - | 2,23,24,534 | 74,48,418 | 26,01,296 | - | 1,22,74,820 | 1,06,91,138 |
| Orthopedic Equipment | 4,64,697 | 35,918 | - | 5,00,615 | 2,26,500 | 50,904 | - | 2,23,211 | 2,38,197 |
| Path Lab Equipment | 2,38,939 | - | - | 2,38,939 | 1,20,563 | 24,362 | - | 94,014 | 1,18,375 |
| Plant & Machineries | 3,24,378 | - | - | 3,24,378 | 1,59,875 | 42,425 | - | 2,82,078 | 1,64,503 |
| Radiology Equipment | 3,60,50,071 | 1,60,000 | - | 4,17,90,261 | 75,67,956 | 59,06,179 | - | 2,83,16,126 | 2,94,82,115 |
| RO Plant | 2,92,829 | 57,40,190 | - | 5,92,019 | 1,54,853 | 28,395 | - | 1,09,581 | 1,37,976 |
| Ward Equipment | 4,58,708 | - | - | 4,58,708 | 2,14,698 | 50,217 | - | 1,93,793 | 2,44,010 |
| Misc Fixed Asset | 55,57,894 | 2,06,350 | - | 57,64,244 | 28,79,553 | 5,80,001 | - | 23,04,690 | 26,78,341 |
| | 45,000 | 27,26,269 | - | 27,71,269 | 28,779 | 2,35,364 | - | 25,07,126 | 16,221 |
| | 33,91,42,413 | 1,47,27,479 | - | 35,38,69,892 | 8,57,67,221 | 2,47,24,785 | - | 24,33,77,887 | 25,33,75,191 |
| Previous Year's Figures | 31,12,34,753 | 2,79,07,660 | - | 33,91,42,413 | 6,20,05,770 | 2,37,61,453 | - | 25,33,75,190 | 24,92,28,985 |
| CAPITAL WORK IN PROGRESS:- | | | | | | | | | |
| TEGHORIA HOSPITAL | - | 24,80,439 | - | 24,80,439 | - | - | - | 24,80,439 | - |
| | - | 24,80,439 | - | 24,80,439 | - | - | - | 24,80,439 | - |

For SPANDAN ADVANCE MEDICARE PVT. LTD.

Prasanta Kumar
Prasanta Kumar
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.
Aloke Kumar Ghosh
Aloke Kumar Ghosh
Director

For Spandan Advance Medicare (P) Ltd.

Partha Sarathi Mandal
Partha Sarathi Mandal
Director



SPANDAN ADVANCE MEDICARE PRIVATE LIMITED

SCHEDULE - 27

Accounting Policies & Notes to Accounts forming part of the Balance Sheet and Profit & Loss Account for the year ended 31st March'2021

01. Statement of Significant Accounting Policies:-

i) Nature of Operation:-

The company having its Nursing Home cum hospital with allied facilities at Midnapore Town, Dist. Paschim Midnapore, W.B and Kolkata, Teghoria, W.B.

ii) Basis of Accounting :-

The standalone Ind AS Financial Statement are prepared on the basis at a going concern under historical cost convention on an accrual basis and in accordance with the Companies Act'2014. The Accounting policies have been consistently applied by the company and consistent those used in the previous year. Accounting Policies not stated explicitly otherwise are consistent with generally accepted accounting principles.

iii) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

iv) Fixed Assets:-

Addition to the Fixed Assets during the year have been shown at Cost.

v) Depreciation:-

The depreciation has been provided in accordance with Schedule II of the Companies Act, 2013. As the, historical cost of acquisition of machineries are not available with the Company, the residual cost of all the machines could not be ascertained. But, the depreciation has been provided by strictly in accordance with the Companies Act, 2013.

vi) Recognition of Income & Expenditure :-

The company follows the Mercantile system of accounting and recognizes Income and Expenditure on Accrual Basis. However, since it is not possible to ascertain with reasonable accuracy, the quantum to be provided in respect of liquidate damages, Credit card income of service charges, service charges through TPA and Health Insurance, Bank charges and commission, interest, Interest on Fixed Deposit, AMC charges of different assets and medical equipments, the same are continued to be accounted for on cash basis.

Items of Income & Expenditure are recognised on accrual basis except for the followings :-

a) Sales & Revenue:- The company recognizes Revenue for supply of services for hospital/diagnostic centre and nursing home on the basis of Bills raised to the respective individuals and Govt. / Semi Govt. departments. However certain service charges on account of credit card payments, payments through TPA and Health Insurance Companies and other claims, which are not ascertainable/ acknowledged by the respective Departments are not taken into account.

b) Bonus:- Provision for Bonus payable for the year has not been made. This would be accounted in the year of payment.

c) Gratuity:- Provision for Gratuity has not been made. It will be provided in the year in which liabilities arise.

d) Preliminary Expenses:- Preliminary Expenses to is treated as deferred expenditure and written off accordingly over the years.

vii) Contingent Liabilities & Assets :-

Contingent liabilities and assets are generally not provided in the accounts and there is no contingent liabilities and assets at the end of the year has been explained to us.

For Spandan Advance Medicare (P) Ltd.

PARTHA SARATHI MANDAL
Director

For SPANDAN ADVANCE MEDICARE PVT. LTD.

RITU KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Alake Kumar Ghosh
Director



viii) **Borrowing Cost:**

There Company has Rs.405.87 lacs(Pr.Yr.Rs.358.87 lacs) as borrowing cost during the year and the Net outstanding amount Rs.3156.54 lacs, out of which Rs.344.17 lacs installment payable with in one year (Pr.yr. Rs.3323.19 lacs out of which Rs. 260.78 Lacs installment payable with in one year) from Financial Institutions during the year. However Borrowing costs are recognized as expenses in the year in which they are incurred.

ix) **Inventories:-**

The following bases are generally adopted for valuation of Inventories:

(a) **Stock of Materials and consumables:** - At cost price.

Valuation of inventories of different medicines and other medical consumables for the diagnostic centre and nursing home have been made at cost price. However quantitative details of the consumables and medicines could not be made due to want of proper records.

x) **Other Provisions:**

A Provision is recognized when there is a present obligation as results of past even and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provision are not discounted to its present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflected the current best estimates.

xi) **Impairment of Assets:**

In accordance with AS-28 "Impairment of Assets" prescribed by the Companies (Accounting Standard) Rules, 2006, where there is an indication of impairment of the companies assets, the carrying amounts of such assets are reviewed at each balance sheet date to determine whether there is any impairment. The recoverable amounts of such assets are estimated as the higher of its net selling price and its value in use. An impairment loss is recognized in the profit and loss account whenever the carrying amounts of such assets exceed its recoverable amount.

xii) **Earning per Share:**

- (a) Earning per share is calculated by dividing the net profit or loss for the year attributable to Equity share holders by the weighted average number of equity shares outstanding during the year.
- (b) For the purpose of calculating diluted EPS, the net profit or loss for the year attributable to Equity Shareholders and weighted average No. of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

02. **NOTES TO ACCOUNTS:-**

i) There is no contingent liabilities at end of the year as have been explained to us.

a) No provision has been made for bonus payable for the year, it will be accounted for in the year of payment. However Rs.Nil has been paid during the year under review as exgratia to the workers.

b) Provision for gratuity have not been made as the act is not applicable to the Company as have been explained to us.

ii) In the opinion of the Board of Directors the Current Assets , Loan and advances are realised at not less than the value stated in the Balance Sheet, if realised in the ordinary course of business. Further the provision for depreciation and all known liabilities are adequate and not in excess of the amount reasonable necessary.

iii) Previous year's figures have been regrouped and rearranged wherever necessary.

iv) **Income Tax:**

Income Tax expenses is accrued in accordance with AS-22 . Accounting for taxes on Income, which includes current and deferred taxes. Deferred income taxes reflects the impact of current year as well as previous year timing difference and permanent

difference between taxable income and accounting income for the year and reversal of timing difference of earlier years. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized for all deductible timing difference, carry forward of unused tax assets and unused tax losses only if there is virtual certainty that such deferred tax assets can be realized against future tax liabilities. The company has identified Rs.24.59 lacs (Pr.Yr.Rs.27.01 lacs) as deferred Tax liabilities during financial year ended 31st March, 2021.

The caring amount of deferred tax liabilities is reviewed at each balance sheet date and increased to the extent that it is required to match with the deferred tax assets which will be available to allow all or part of the deferred tax liabilities to be utilized.

Current taxes have been accounted for on the basis of payable method.

v) **Segment Reporting Policies:**

The company has only one line of business which is of providing support services of nursing home and medical diagnostic services to different individuals and Govt. / semi-Govt. organizations as per AS -17 issued by ICAI.

vi) **Related Party Disclosures:- (AS- 18)**

a) **Key management Personnel:**

- Sri Sri Pijus Kanti Pal – Managing Director (PKP)
- Sri Aloke Kumar Ghosh – Director (AKG)
- Sri Partha sarathi Mondal – Director (PSM)
- Sri Monaj Pati – Director (MP)

b) **Relatives of Key Personnel:-**

- N I L

List of related Parties (where control exists)

- Spandan Diagnostic Center Pvt Ltd (SDCPL)
- Spandan Hotels & Resorts Pvt Ltd (SHRPL)

c) **Details of Transaction (Transaction/ Balances with Key management Personnel/ Related Parties Transactions (Rs. In Lacs)**

| | <u>Remuneration</u> | | <u>Dividend Paid</u> | | <u>Advance O/s(cr)</u> | |
|--------------|----------------------------|-----------------|-----------------------------|-----------------|-------------------------------|-----------------|
| | <u>31.03.21</u> | <u>31.03.20</u> | <u>31.03.21</u> | <u>31.03.20</u> | <u>31.03.21</u> | <u>31.03.20</u> |
| PKP | 41.40 | 24.60 | -- | -- | -- | -- |
| AKG | 36.53 | 23.45 | -- | -- | -- | -- |
| PSM | 36.46 | 25.09 | -- | -- | -- | -- |
| MP | 36.46 | 18.09 | -- | -- | -- | -- |
| TOTAL | 150.86 | 91.23 | -- | -- | -- | -- |

| | <u>Security Deposit(cr)</u> | | <u>Interest</u> | |
|--------------|------------------------------------|-----------------|------------------------|-----------------|
| | <u>31.03.21</u> | <u>31.03.20</u> | <u>31.03.21</u> | <u>31.03.20</u> |
| SDCPL | -- | -- | --- | -- |
| SHRPL | -- | -- | --- | -- |
| TOTAL | -- | -- | -- | -- |

For Spandan Advance Medicare (P) Ltd.

PARTHA SARATHI MANDAL
Director

For SPANDAN ADVANCE MEDICARE PVT. LTD.

Pijus Kanti Pal
PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.

Aloke Kumar Ghosh
Aloke Kumar Ghosh
Director



vii) The company has created a first charge on the fixed assets except specified Vehicle & Equipments & Machines hypothecated against loan and floating charges on book debts and Stock of materials and Nursing Home Building and Plant & Machineries in favour of Bankers of the company for allowing different financial assistance.

viii) To the extent identified from the available information, there is no amount due to SSI units as on 31st March, 2021.

ix) Additional information pursuant to the provisions of Para 3, 4C & 4D of Part -II of Schedule IV of the Companies Act'2014 (To the extent applicable)

Balance Abstract and Company General Business Profits:-

a) Registration Details:-

Registration Number :- U85194WB2008PTC125366
State Code :- 21
Balance Sheet as at :- 31st March'2021

b) Capital Raised :- (Rupees in '000)

Public Issue :- NIL
Right Issue :- NIL
Bonus Issue :-
Private Placement :- 20152

| Total Liabilities | Rs.511299 | Total Assets | Rs.511299 |
|--------------------------|------------------|-------------------------------|------------------|
| <i>Sources of funds</i> | | <i>Application of Funds</i> | |
| Paid up capital | 20152 | Net Fixed assets | 355782 |
| Secured Loan | 315654 | Capital Work in Pro. | 8601 |
| Unsecured Loan | 00 | LT Loans & Adv | 664 |
| General Reserve | 67811 | Other Non-Current Assets | 32882 |
| Other C/ Lia & Prov | 88378 | Other Non-Current Investments | 7115 |
| Deferred Tax liability | 19304 | Current Assets | 105476 |
| | | Intangible Assets | 779 |
| | | | |

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.


Aloke Kumar Ghosh
Director



For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
Director

d) **Performance of Company:-**


| | |
|--|--------------|
| Turnover (Including Other Income) | :- 387736 |
| Total Expenditure | :- 376309 |
| Profit Before Tax | :- 11427 |
| Profit After Tax | :- 915 |
| Dividend Rate | :- NA |
| Earning per Share(Per Rs.10/-) | :- Rs.0.45/- |
| Generic name of three principal products / service of the Company. | |

| <u>Item Code</u> | <u>Description</u> | <u>ITC Code.</u> |
|------------------|----------------------------|------------------|
| 01 | Nursing Home & Hospital | N . A |

Dated:-2nd November 2021

Kolkata – 700 001



For, Dipankar Banerjee & Co
Chartered Accountants

D. Banerjee
(Proprietor)

For SPANDAN ADVANCE MEDICARE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

Spandan Advance Medicare Pvt. Ltd.


Alok Kumar Ghosh
Director

For Spandan Advance Medicare (P) Ltd.


PARTHA SARATHI MANDAL
Director

