

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

We have audited the accompanying financial statements of SPANDAN DIAGNOSTIC CENTRE 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 Ind AS 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



CA. D. BANERJEE

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

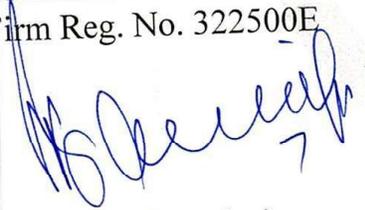
- 1) As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.
- 2) As required by section 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, 2014.
 - 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.



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- 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: 3rd November, 2021

CA. D. BANERJEE

“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 Diagnostic Centre Private Limited (“the Company”) on the financial statement for the year ended 31 March 2021:

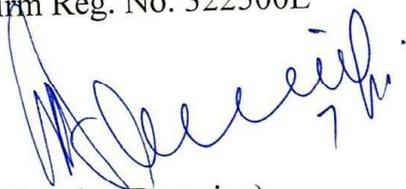
1. a) The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
b) The fixed assets are physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides 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 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 taken loans or borrowings from financial institutions and Banks 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 (Other than term loan from financial institution) 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: 3rd November, 2021



“ANNEXURE B” TO THE INDEPENDENT AUDITOR’S REPORT

of even date on the Financial Statements of SPANDAN DIAGNOSTIC CENTRE 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 DIAGNOSTIC CENTRE 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.

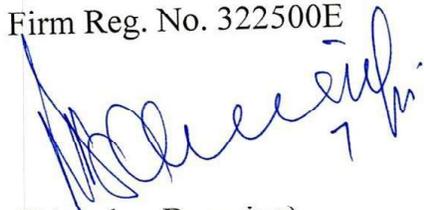
Opinion

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: 3rd November, 2021



SPANDAN DIAGNOSTIC CENTER 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>31st March, 2020</u>
		<u>Rs.</u>	<u>Rs.</u>
<u>EQUITY AND LIABILITIES</u>			
Shareholder's Funds			
Share Capital	1	4,70,11,000	4,70,11,000
Reserves & Surplus	2	67,24,14,403	45,80,91,205
Non- Current Liabilities			
Long - Term Borrowings	3	31,72,17,396	25,69,47,419
Deferred Tax Liabilities (Net)	4	9,07,05,329	8,60,23,617
Long - Term Provisions	5	-	-
Current liabilities			
Short- Term Borrowings	6	45,36,527	80,41,507
Trade Payables	7	5,16,58,385	5,31,55,194
Creditor's for Capital Goods	7A	7,18,21,151	15,15,04,364
Other Current Liabilities	8	56,03,270	37,16,828
Short- Term Provisions	9	25,58,16,765	16,87,35,815
TOTAL		<u>1,51,67,84,225</u>	<u>1,23,32,26,949</u>
<u>ASSETS</u>			
Non Current Assets			
Fixed Assets			
Tangible Assets	10	63,51,56,703	67,16,38,673
Intangible Assets		-	-
Capital Work in Progress		16,37,953	-
Non- Current Investments	11	-	-
Long- Term Loans & Advances	12	83,27,495	57,09,691
Other Non- Current Assets	13	57,95,29,685	35,76,53,103
Current Assets			
Inventories	14	34,50,300	26,20,400
Trade Receivables	15	3,12,79,704	-
Cash & Bank Balances	16	24,97,046	2,34,77,303
Short- Term Loans & Advances	17	25,12,65,591	16,75,78,094
Other current Assets	18	36,39,748	45,49,685
TOTAL		<u>1,51,67,84,225</u>	<u>1,23,32,26,949</u>

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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, B.R.B. Basu Road(3rd Fl)
 Kolkata - 700 001
 Dated:- 3rd November, 2021



For, Dipankar Banerjee & Co
 Chartered Accountants

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Pijush Kanti Pal
 PIJUSH KANTI PAL
 Chairman & Managing Director

D. Banerjee
 D. Banerjee
 (Proprietor)

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Aloke Kumar Ghosh
 Aloke Kumar Ghosh
 Director

For Spandan Diagnostic Centre (P) Ltd.

Parthasarathi Mandal
 PARTHASARATHI MANDAL
 Director

SPANDAN DIAGNOSTIC CENTER 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>
		Rs.	Rs.
Revenue from operation	19	1,11,52,53,054	1,22,74,27,795
Other Income	20	2,27,01,064	98,37,225
TOTAL REVENUE		1,13,79,54,118	1,23,72,65,020
Expenses:			
Cost of Material consumed	21	13,14,13,262	15,71,32,664
Changes in Inventories of Finished Goods	22	-	-
Employees Benefit & Expenses	23	12,08,42,365	11,53,78,137
Financial costs	24	3,00,29,975	2,55,75,064
Depreciation & Amortisation cost	25	14,06,42,518	13,95,92,042
Other Expenses	26	40,58,90,139	46,81,53,287
TOTAL EXPENSES		82,88,18,259	90,58,31,194
Profit before Tax		30,91,35,859	33,14,33,826
Provisions for Tax		8,50,00,000	7,68,00,000
Deferred Taxation		46,81,712	1,25,32,730
Provisions for CSR		51,30,950	42,01,963
Profit after Taxation		21,43,23,198	23,78,99,133
Transferred to General Reserve		21,40,00,000	23,78,00,000
Balance carried to Balance Sheet		3,23,198	99,133

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, B.R.B. Basu Road(3rd Fl)
 Kolkata - 700 001
 Dated:- 3rd November, 2021



For, Dipankar Banerjee & Co
 Chartered Accountants

D. Banerjee
 (Proprietor)

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

[Signature]
 RAJUS KANTI PAL
 Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD

[Signature]
 ALOKE KUMAR GHOSH
 Director

For Spandan Diagnostic Centre (P) Ltd.

[Signature]
 PARTHASARATHI MANDAL
 Director

**SPANDAN DIAGNOSTIC CENTER PRIVATE LIMITED
RABINDRA NAGAR, PASCHIM MIDNAPORE, W.B. 721 101**

SCHEDULE TO ACCOUNTS.

SCHEDULE - 01.

SHARE CAPITAL:-

Authorised:-

5,00,000 Equity Shares of Rs.100/- each
(Previous year 5,00,000 Equity Shares of Rs.100/- 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:-

4,70,110 Equity Shares of Rs.100/- each fully Paid Up.
(Previous year 4,70,110 Equity Shares of Rs.100/- each fully Paid Up.)

4,70,11,000 4,70,11,000

SHARE APPLICATION MONEY:-

(Pending Allocation)

4,70,11,000 4,70,11,000

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.100/- 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. However the company has issued bonus share at 10:1 ratio during the year at EGM held on 07.01.2014 among the existing share holders as passed in the special resolution dt 07.01.2014.

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 Pijush Pal	116825	116825
	24.85%	24.85%
b) Sri Alok Kumar Ghosh	119375	119375
	25.39%	25%
c) Sri Partha sarathi Mondal	104125	104125
	22.15%	22.15%
d) Sri Monaj Pati	111585	111585
	23.74%	23.74%

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
4,70,110	4,70,11,000	4,70,110	4,70,11,000
-	-	-	-
4,70,110	4,70,11,000	4,70,110	4,70,11,000

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Pijush Kanti Pal
PIJUSH KANTI PAL
Chairman & Managing Director



For SPANDAN DIAGNOSTIC CENTRE PVT. LTD

Alok Kumar Ghosh
Alok Kumar Ghosh
Director

For Spandan Diagnostic Centre (P) Ltd.

Parthasarathi Mandal
PARTHASARATHI MANDAL
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	22,01,92,072	-	-	-	-	-	45,80,91,205
Add: Profit for the year	99,133	-	-	-	-	-	3,23,198
Less: Transferred to paid up capital	-	-	-	-	-	-	-
Add: Transferred from surplus in P/L Statement	23,78,00,000	-	-	-	-	-	21,40,00,000
Balance at the end of the year	45,80,91,205	-	-	-	-	-	67,24,14,403

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-Equipment finance(From HDFC)	31,40,12,706	25,27,10,717
Term Loan-Equipment finance(From Siemens Financial Services)	-	-
Term Loan-Equipment finance(From Srei Equipment Finance Ltd)	-	-
Term Loan-Equipment finance(From Clicks)	32,04,690	40,37,486
Car Loan	-	1,99,216

31,72,17,396 25,69,47,419

SCHEDULE - 04
DEFERRED TAX LIABILITIES

Deferred Tax Liabilities(As per L/A)

(For Depreciation & Others)

Add: Deferred Tax Liabilities for current year

(For Depreciation, Timing Difference)

Less: Deferred Tax Assets

8,60,23,617	7,34,90,887
46,81,712	1,25,32,730

9,07,05,329 8,60,23,617

SCHEDULE - 05
LONG- TERM PROVISIONS

Provisions for employee Benefit

Provision for Contingencies

- -

- -

SCHEDULE - 06
SHORT TERM BORROWINGS

Secured Loans repayable on demand from Banks

Overdraft Loan

Working Capital Term Drop Down Loan(HDFC-04)

Working Capital Term Drop Down Loan(HDFC-011)

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

-	35,29,643
45,36,527	45,11,864

45,36,527 80,41,507

SCHEDULE - 07
TRADE PAYABLE

Creditors for Materials

Creditors for Expenses

3,10,89,871	3,22,32,403
2,05,68,514	2,09,22,791

5,16,58,385 5,31,55,194

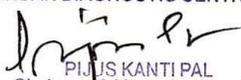
SCHEDULE - 07A
TRADE PAYABLE(Others)

Creditors for Capital Goods

7,18,21,151	15,15,04,364
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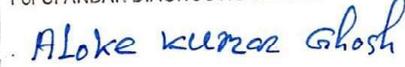
7,18,21,151 15,15,04,364

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


P. J. KANTILAL
Chairman & Managing Director



For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


Alok Kumar Ghosh
Director

For Spandan Diagnostic Centre (P) Ltd.


PARTHASARATHI MANDAL
Director

SCHEDULE - 08**OTHER CURRENT LIABILITIES**

TDS Payable	47,95,272	19,57,355
Profession Tax- Employees	2,33,289	2,01,540
ESI Payable	55,627	53,248
Provident Fund payable	5,19,082	4,59,635
Advance for Land	-	-
Advance from Party(Alipurduar Hospital)	-	10,45,050
	<u>56,03,270</u>	<u>37,16,828</u>

SCHEDULE - 09**SHORT TERM PROVISIONS**

For Income Tax	24,48,36,150	15,98,36,150
For CSR	1,09,80,615	88,99,665
	<u>25,58,16,765</u>	<u>16,87,35,815</u>

SCHEDULE - 11**NON CURRENT INVESTMENTS**

Long Term- Trade	-	-
	<u>-</u>	<u>-</u>

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

(Unsecured- considered good unless otherwise stated)

Security Deposit	70,27,080	54,39,691
Earnest Money Deposit	13,00,415	2,70,000
	<u>83,27,495</u>	<u>57,09,691</u>

SCHEDULE - 13**OTHER NON CURRENT ASSETS**

Margin Money Deposit with Bank (for Gurantee)	56,72,49,677	35,05,44,680
Other long Term Receivable (Accrued Interest)	1,22,80,008	71,08,423
	<u>57,95,29,685</u>	<u>35,76,53,103</u>

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)	34,50,300	26,20,400
	<u>34,50,300</u>	<u>26,20,400</u>

SCHEDULE - 15**TRADE RECEIVABLES****Unsecured:**

Debts outstanding for a period not exceeding six months	3,12,79,704	-
Considered Good	-	-
Other Debts considered good	-	-
Considered Doubtful	-	-
	<u>3,12,79,704</u>	<u>-</u>

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

[Signature]
 P. JUS KANTI PAL
 Chairman & Managing Director



For SPANDAN DIAGNOSTIC CENTRE PVT. LTD

[Signature]
 ALOKE KUMAR GHOSH
 Director

For Spandan Diagnostic Centre (P) Ltd.

[Signature]
 PARTHASARATHI MANDAL
 Director

SCHEDULE - 16**CASH & BANK BALANCES**

Cash in Hand (As Certified)	9,24,107	5,43,775
With Bank of India, Midnapore Br.	1,288	1,288
With HDFC Bank, (042881000018)	1,30,159	3,29,417
With SBI, Midnapore Br	81,782	52,411
With HDFC Bank, (Bankura)	1,751	20,457
With United Bank of india, High Court, Kolkata Br.	5,156	5,156
With United Bank of india, Sepoi Bazar	44,915	12,34,601
With SBI, Lalmati Br	10,000	10,000
With United Bank of india, Sepoi Bazar(Medicine Shop)	6,960	6,960
Bank of India (Bankura)	744	744
With HDFC- Baguihati	10,72,525	11,01,431
With ICICI Bank- Midnapore	47,505	2,01,35,381
With SBI, Guwahati Br	1,70,154	35,682
	24,97,046	2,34,77,303

SCHEDULE - 17**SHORT TERM- LOANS AND ADVANCES**

Advance Income Tax	21,61,07,640	14,21,44,643
Frienge Benefit Tax	1,81,316	1,81,316
Advance for Plant & Machineries	-	-
Advance to Staff	6,82,000	6,20,000
Advance for Wages	-	-
Advance (Land & Building)	3,42,94,635	2,46,32,135
	25,12,65,591	16,75,78,094

SCHEDULE - 18**OTHER CURRENT ASSETS**

Deferred Revenue Expenditure	36,39,748	45,49,685
Interest receivable on Security Deposit	-	-
	36,39,748	45,49,685

SCHEDULE - 19**REVENUE FROM OPERATION**

Service Charges Received	1,11,52,53,054	1,22,74,27,795
	1,11,52,53,054	1,22,74,27,795

SCHEDULE - 20**OTHER INCOME**

Bank Interest Received	1,80,11,064	97,46,422
Other Receipts	16,90,000	-
Liabilities Written Back	-	90,803
Profir on sale of Land & Building(Canteen)	30,00,000	-
	2,27,01,064	98,37,225

SCHEDULE - 21**COST OF MATERIALS CONSUMED**

Opening Stock	26,20,400	44,45,290
Add: Purchases (Medicine, kits & Chemicals)	13,22,43,162	15,53,07,774
	13,48,63,562	15,97,53,064
Less, Closing Stock	34,50,300	26,20,400
	13,14,13,262	15,71,32,664

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	4,76,84,640	4,69,06,233
Exgratia & Bonus	-	-
Providend Fund Paid	29,48,930	21,27,798
ESI	5,08,834	4,06,372
Canteen Expenses	19,37,448	22,84,338
Wages & Daily Labour	6,50,92,228	6,13,63,385
Security Expenses	22,29,815	16,71,346
Staff Welfare Expenses	4,40,470	6,18,665
	12,08,42,365	11,53,78,137

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

[Signature]
PIJUS KANTI PAL
 Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

[Signature]
Aloke Kumar Ghosh
 Director

For Spandan Diagnostic Centre (P) Ltd.

[Signature]
PARTHASARATHI MANDAL
 Director



SCHEDULE - 24
FINANCIAL COSTS

Interest Expenses		
On Fixed Loans	2,99,67,346	2,53,60,484
On Cash Credit	-	-
Others	62,629	2,14,580
	3,00,29,975	2,55,75,064

SCHEDULE - 25
DEPRECIATION AND AMORTISATION EXPENSES

Depreciation on Tangibles Assets	13,97,32,581	13,86,82,105
Amortisation of Intangible Assets	9,09,937	9,09,937
	14,06,42,518	13,95,92,042

SCHEDULE - 26
OTHER EXPENSES

Rates & Taxes	7,38,487	12,84,080
Advertisement & Publicity	-	2,000
House Rent Paid	1,05,12,816	1,21,94,870
Brokerage Paid	7,64,557	5,11,336
Tender Fees	-	15,600
Printing & Stationery	10,64,792	14,81,312
Postage & Courier	57,763	1,63,066
Telephone Charges	3,24,312	4,45,168
Insurance Charges	4,84,023	7,27,873
Bank Charges & Commission	14,02,420	21,42,412
Business Promotion	15,28,971	64,13,629
Transport Charges	31,120	3,57,176
Washing Charges	2,43,870	1,72,635
Doctors' Fees Regular	6,65,080	12,09,205
Doctors' Consultancy Fees	12,07,97,235	14,77,74,663
Power & Fuel	7,66,407	5,78,104
Travelling & Conveyance	9,82,504	49,40,410
Tele Report Charges	55,43,367	31,26,363
Repairs & Maintenance	3,07,82,101	3,72,97,452
Marketing Expenses (TA)	16,52,931	9,47,602
Electric Charges	3,18,41,674	3,05,71,191
Office Expenses	61,77,156	59,89,047
Outside Testing Charges	8,73,965	1,90,007
Director's Remuneration	2,93,24,037	2,06,03,160
NABL Expenses	1,48,910	2,000
Audit Fees	5,31,000	3,54,000
Profession Tax	27,500	32,500
Annula Maintainence Charges(Machine)	9,46,35,315	8,96,08,017
Subscription & Donation (CSR Activity)	31,000	2,33,000
Legal & Consultancy Charges	1,32,246	4,94,119
Computer Maintenance	2,67,872	86,096
Collection & Refund Charges	13,20,798	41,33,084
Sundry Balances Written off	-	-
Loss on Sale of motor car	-	2,67,053
Consumable stores	28,36,333	23,09,836
Govt. Revenues	5,93,99,577	9,14,95,221
	40,58,90,139	46,81,53,287

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director



For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


Alok Kumar Ghosh
Director

For Spandan Diagnostic Centre (P) Ltd.


PARTHASARATHI MANDAL
Director

SPANDAN DIAGNOSTIC CENTRE 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	30,91,35,859	33,14,33,826
	Adjustments for :-		
	Provision for other liabilities	-	-
	Depreciation	13,97,32,581	13,86,82,105
	Interest Paid	3,00,29,975	2,55,75,064
	Interest Income	(2,27,01,064)	(98,37,225)
	Dividend Income	-	-
	Operatong Profit before working capital changes	45,61,97,351	48,58,53,770
	Adjustments for :-		
	(Increase)/ decrease in trade receivable	(3,12,79,704)	-
	(Increase)/ decrease in inventories	(8,29,900)	18,24,890
	(Increase)/ decrease in short term loans & advances	(8,36,87,497)	(6,44,80,321)
	(Increase)/ decrease in long term loans & advances	(26,17,804)	(9,35,271)
	(Increase)/ decrease in other current assets	9,09,937	9,09,937
	Increase/(decrease) in trade and other payables	1,24,69,081	16,09,72,463
	Cash generated from operations	35,11,61,464	58,41,45,468
	Directed taxes paid	(9,48,12,661)	(9,35,34,693)
	Net cash generated from operating activities	25,63,48,803	49,06,10,775
B	Cash Flow from investing activities		
	Purchase/ sale of fixed assets	(10,48,88,565)	(20,55,75,401)
	Purchase/ sale of Investments	(22,18,76,582)	(27,72,52,788)
	Interest and dividend income	2,27,01,064	98,37,225
	Net cash (used in) / from investing activities	(30,40,64,083)	(47,29,90,964)
C	Cash flow from financing activities		
	Proceeds from long term loan	6,02,69,977	2,49,04,432
	Proceeds from Issue of Share Capital	-	-
	Proceeds from short term borrowings	(35,04,980)	(69,221)
	Interest paid	(3,00,29,975)	(2,55,75,064)
	Net cash (used in) / from financing activities	2,67,35,022	(7,39,853)
	Net increase / (decrease) in cash and cash equivalents	(2,09,80,258)	1,68,79,958
	Cash and cash equivalents at the beginning of the year	2,34,77,304	65,97,346
	Cash and cash equivalents at the end of the year	24,97,046	2,34,77,304

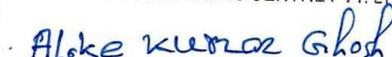
For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


P. KANTI PAL
 Chairman & Managing Director

For Spandan Diagnostic Centre (P) Ltd.


PARTHASARATHI MANDAL
 Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


Alok Kumar Ghosh
 Director



**SPANDAN DIAGNOSTIC CENTRE PRIVATE LIMITED
RABINDRA NAGAR, MIDNAPORE, WEST BENGAL**

Schedule-10

Particulars	COSTS				DEPRECIATION				W.D.V.	
	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
Bankura CT Building	49,00,000	-	-	49,00,000	13,33,411	1,73,693	-	15,07,104	33,92,896	35,66,589
LAND & BUILDINGS AT COST	5,57,04,608	14,45,334	15,00,000	5,56,49,942	-	-	-	-	5,56,49,942	5,57,04,608
Electrical Equipments	24,51,771	25,49,420	-	50,01,191	22,44,841	1,70,831	-	24,15,672	25,85,519	2,06,930
Hardware Equipments	51,508	-	-	51,508	48,715	575	-	49,290	2,218	2,793
Misc. Fixed Assets	86,23,400	8,15,316	-	94,38,716	60,27,063	6,27,592	-	66,54,655	27,84,061	25,96,337
Furniture & Fixture	43,77,728	2,62,383	-	46,40,111	24,39,139	5,10,297	-	29,49,436	16,90,675	19,38,589
Plant & Machinery	1,22,08,67,649	9,30,00,000	-	1,31,38,67,649	65,64,04,104	12,95,24,427	-	78,59,28,531	52,79,39,118	56,44,63,545
Air Conditioners	1,90,92,591	3,71,324	-	1,94,63,915	1,06,90,658	17,82,810	-	1,24,73,468	69,90,447	84,01,933
Office Equipments	66,652	-	-	66,652	63,726	602	-	64,328	2,324	2,926
Generator	1,06,68,770	-	-	1,06,68,770	53,97,984	10,84,728	-	64,82,712	41,86,058	52,70,786
Type Machine	11,584	-	-	11,584	11,485	41	-	11,526	158	199
Freeze	2,47,504	3,22,260	-	5,69,764	2,04,041	58,684	-	2,62,725	3,07,039	43,463
X-Ray Machine	1,11,22,903	-	-	1,11,22,903	75,17,976	7,41,894	-	82,59,870	28,63,033	36,04,927
Motor Cycle	3,95,457	-	-	3,95,457	2,78,471	24,076	-	3,02,547	92,910	1,16,986
Motor Car	97,01,763	-	-	97,01,763	63,22,864	6,95,377	-	70,18,241	26,83,522	33,78,899
Computer & Software	1,11,97,115	9,67,449	-	1,21,64,564	55,52,826	12,28,058	-	67,80,884	53,83,680	56,44,289
Ambulance	6,05,100	-	-	6,05,100	5,93,354	2,417	-	5,95,771	9,329	11,746
Nursing Home Building	1,33,35,903	-	-	1,33,35,903	78,29,921	2,68,141	-	80,98,062	52,37,841	55,05,982
Fax & EPBX	1,89,306	-	-	1,89,306	1,40,679	10,007	-	1,50,686	38,620	48,627
Lift	8,55,000	-	-	8,55,000	8,23,300	6,524	-	8,29,824	25,176	31,700
Water Pump	1,19,345	-	-	1,19,345	75,373	9,049	-	84,422	34,923	43,972
Television	1,39,990	-	-	1,39,990	1,19,142	4,291	-	1,23,433	16,557	20,848
Mobile Phone	9,900	-	-	9,900	7,853	421	-	8,274	1,626	2,047
Guest House	25,76,100	-	-	25,76,100	9,76,000	77,925	-	10,53,925	15,22,175	16,00,100
Microscope	34,800	-	-	34,800	29,594	1,071	-	30,665	4,135	5,206
Water Filter	1,45,330	-	-	1,45,330	91,277	11,124	-	1,02,401	42,929	54,053
Pathology Equipment	53,04,126	32,20,300	-	85,24,426	12,67,661	13,41,599	-	26,09,260	59,15,166	40,36,465
PFT Machine	73,500	-	-	73,500	48,084	5,231	-	53,315	20,185	25,416
Fire Fittings Equipments	13,90,000	-	-	13,90,000	11,15,435	56,505	-	11,71,940	2,18,060	2,74,565
UPS Battery	40,34,893	17,96,825	-	58,31,718	9,44,005	9,14,666	-	18,58,671	39,73,047	30,90,888
ECG/EMG ETC Machine	13,81,267	-	-	13,81,267	1,39,106	2,55,637	-	3,94,743	9,86,524	12,42,161
Mamography	11,30,000	-	-	11,30,000	4,28,902	1,44,286	-	5,73,188	5,56,812	7,01,098
Total	1,39,08,05,663	10,47,50,611	15,00,000	1,49,40,56,274	71,91,66,990	13,97,32,581	-	85,88,99,571	63,51,56,703	67,16,38,673

Capital Work in Progress (Odhisa Project, Assam & Bihar Project)	-	16,37,953	-	16,37,953	-	-	-	-	16,37,953	-
Previous Year's Figures	1,18,43,32,280	20,83,93,726	19,20,343	1,39,08,05,663	58,10,88,175	13,86,82,105	6,03,290	71,91,66,990	67,16,38,673	60,32,44,105

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

(Signature)
RANUS KANTI PAL
Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

(Signature)
Alok Kumar Ghosh
Director

For Spandan Diagnostic Centre (P) Ltd.

(Signature)
PARTHASARATHI MANDAL
Director



SPANDAN DIAGNOSTIC CENTRE 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 MRI, CT Scan Unit and diagnostic centers at Midnapore Town and other branches in West Bengal, Assam, Oddisya, Bihar and Kolkata as well.

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'1956. 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 standalone Ind AS 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 standalone Ind AS 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 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 is treated as deferred expenditure and written off accordingly over the years.

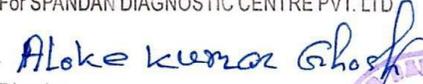
For Spandan Diagnostic Centre (P) Ltd.


PARTHASARATHI MANDAL
Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


P. JUS KANTI PAL
Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


Alok Kumar Ghosh
Director



vii) **Contingent Liabilities & Assets :-**

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

viii) **Borrowing Cost:**

There Company has Rs.300.30 lacs (Prev.Yr.Rs.255.75 lacs) as borrowing cost and the Net outstanding amount Rs.3217.54 lacs, out of which Rs.1322.98 lacs installment payable with in one year (Pr.yr. Rs.2649.89 lacs out of which Rs. 593.81 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 have incurred.

ix) **Inventories:-**

The following bases are generally adopted for valuation of Inventories:

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

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.

For Spandan Diagnostic Centre (P) Ltd.

PARTHASARATHI MANDAL
Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


P. J. KANTIPAL
Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Alok Kumar Ghosh
Director



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.46.82 lacs (Pr. Yr. Rs.125.33 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 Pal – Managing Director (PP)
- Sri Alope Kumar Ghosh – Director (AKG)
- Sri Partha Sarathi Mondal – Director (PSM)
- Sri Monaj Pati – Director (MP)
- Sri Chuni Lal Bhunia (CLB)

b) Relatives of Key Personnel:-

- N I L

c) List of related Parties (where control exists)

- Spandan Advance Medicare Pvt Ltd (SAMPL)
- Spandan Hotels & Resorts Pvt Ltd (SHRPL)

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

	<u>Remuneration</u>		<u>Dividend Paid</u>		<u>Advances O/s</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	90.98	77.35	--	--	--	--
AKG	68.39	40.00	--	--	--	--
PSM	65.97	40.00	--	--	--	--
MP	67.90	48.68	--	--	--	--
TOTAL	293.24	206.03	--	--	--	--

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.


PIJUS KANTI PAL
Chairman & Managing Director

For Spandan Diagnostic Centre (Pvt) Ltd


PARTHASARATHI MANDAL
Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD


Alope Kumar Ghosh
Director



	<u>Security Deposit</u>		<u>Interest</u>	
	31.03.21	31.03.20	31.03.21	31.03.20
SAMPL	--	--	--	--
SHRPL	--	--	--	--
TOTAL	--	--	--	--

- 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) The company has made provisions for CSR as per section 135 of the companies Act, 2013 for Rs.51.31 lacs (Previous year Rs.42.01 Lacs) during the year as per the decision taken by the board of directors.
- x) Additional information pursuant to the provisions of Para 3, 4C & 4D of Part -II of Schedule IV of the Companies Act' 1956 (To the extent applicable)

Balance Abstract and Company General Business Profits:-

a) Registration Details:-

Registration Number :- U51494WB1994PTC065125
 State Code :- 21
 Balance Sheet as at :- 31st March'2021

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

Public Issue :- NIL
 Right Issue :- NIL
 Bonus Issue :- NIL
 Private Placement :- 47011

	Rs.1516784	Total Assets	Rs.1516784
Liabilities			
<i>Sources of funds</i>		<i>Application of Funds</i>	
Paid up capital	47011	Net Fixed assets	636794
Secured Loan	317217	Capital Work in Pro.	00
Un secured Loan	0	Long term loan & advance	8327
General Reserve	672414	Other non- current assets	579530
Other Liabilities & Prov	389437	Current assets	292133
Deferred Tax liability	90705		

For Spandan Diagnostic Centre (P) Ltd.

PARTHASARATHI MANDAL
 Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Pius Kanti Pal
 PIUS KANTI PAL
 Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Aloke Kumar Ghosh
 Director



d) **Performance of Company:-**

Turnover (Including Other Income)	:- 1137954
Total Expenditure	:- 828818
Profit Before Tax	:- 309136
Profit After Tax	:- 214323
Dividend Rate	:- NA
Earning per Share(Per Rs.100/-)	:- Rs.455.90
Generic name of three principal products / service of the Company.	

<u>Item Code</u>	<u>Description</u>	<u>ITC Code.</u>
01	Nursing Home Diagnostic Centre	N . A

Dated:-3rd November, 2021

Kolkata – 700 001



For, Dipankar Banerjee & Co.
Chartered Accountants

D. Banerjee
D. Banerjee
(Proprietor)

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Pijus Kanti Pal
PIJUS KANTI PAL
Chairman & Managing Director

For SPANDAN DIAGNOSTIC CENTRE PVT. LTD.

Aloke Kumar Ghosh
Aloke Kumar Ghosh
Director

For Spandan Diagnostic Centre (P) Ltd.

Parthasarathi Mandal
PARTHASARATHI MANDAL
Director