



SANJAY PARWANDA & CO
CHARTERED ACCOUNTANTS

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



Auditor's Report

To,

The Members,

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED**, which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 and its profit and loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

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



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the audit of financial statements

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



2. As required by section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
 - i. The company has pending litigations which may impact its financial position
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

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



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



**PLACE : MEERUT
DATED : 01-09-2024
UDIN : 24077969BKGRSS9129**

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

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

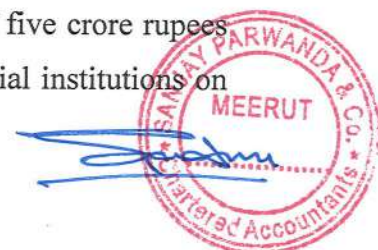
(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) The company has been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on



the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company; or

(iii) The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable;

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.



- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year;
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as



prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable; or

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial



statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

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



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



**PLACE : MEERUT
DATED : 01-09-2024
UDIN : 24077969BKGRSS9129**

Annexure 'B'

Report on Internal Financial Controls Over Financial Reporting

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

We have audited the internal financial controls over financial reporting of **M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED**, as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls Over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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



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



**PLACE : MEERUT
DATED : 01-09-2024
UDIN : 24077969BKGRRSS9129**



SANJAY PARWANDA & CO
CHARTERED ACCOUNTANTS

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



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
CIN- U85110UP2005PTC029887
A-1, DAMODAR COLONY, GARH ROAD, MEERUT, UP-250004
Balance Sheet as at 31st Mar 2024

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	Rs.	Ps.	Rs.	Ps.
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	49,500,000.00		49,500,000.00	
(b) Reserves and Surplus	47,239,681.18		(7,720,334.66)	
(c) Money received against share warrants	-		-	
(2) Share application money pending allotment				
	-		-	
(3) Non-Current Liabilities				
(a) Long-term borrowings	313,911,403.40		441,371,622.00	
(b) Deferred tax liabilities (Net)	8,229,545.00		6,374,000.00	
(c) Other Long term liabilities	-		-	
(d) Long term provisions	-		-	
(4) Current Liabilities				
(a) Short-term borrowings	-		-	
(b) Trade payables	196,763,052.00		161,113,962.08	
(c) Other current liabilities	25,204,283.00		22,224,402.00	
(d) Short-term provisions	11,395,006.00		5,945,420.00	
Total	652,242,970.58		678,809,071.42	

II. ASSETS

(1) Non-current assets

(a) Fixed assets				
(i) Tangible assets	341,472,699.60		352,197,329.51	
(ii) Intangible assets	77,190.77		77,190.77	
(iii) Capital work-in-progress	-		-	
(iv) Intangible assets under development	-		-	
(v) Fixed Assets held for sale	-		-	
(b) Non-current investments	-		-	
(c) Deferred tax assets (net)	-		-	
(d) Long term loans and advances	193,996,483.21		224,476,147.91	
(e) Other non-current assets	-		-	

(2) Current assets

(a) Current investments	-		-	
(b) Inventories	1,702,477.95		1,701,161.25	
(c) Trade receivables	58,712,344.33		56,237,752.93	
(d) Cash and cash equivalents	17,829,112.67		13,985,404.03	
(e) Short-term loans and advances	38,452,662.05		30,134,085.02	
(f) Other current assets	-		-	

Total 652,242,970.58 678,809,071.42

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

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

CA SANJAY KUMAR PARWANDA (M.NO.077969)
(PARTNER) (FRN 011274C)
DATED : 01-09-2024
PLACE : MEERUT
UDIN : 24077969BKGRSS9129



FOR AND ON BEHALF OF THE BOARD

Mansi Anand
MANSI ANAND
DIRECTOR
DIN 08524615

Meena Anand
MEENA ANAND
DIRECTOR
DIN 01136698



SANJAY PARWANDA & CO
CHARTERED ACCOUNTANTS

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



ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED
CIN- U85110UP2005PTC029887
A-1, DAMODAR COLONY, GARH ROAD, MEERUT, UP-250004
Profit and Loss statement for the year ended 31st Mar, 2024

	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
		Rs.	Ps.	Rs.	Ps.
CONTINUING OPERATIONS					
Revenue:					
Revenue from operations	22	732,150,272.45		587,732,823.54	
Other Income	23	17,599,557.86		3,777,579.20	
Total Revenue		749,749,830.31		591,510,402.74	
Expenses:					
Cost of materials consumed		-		-	
Purchase of Stock-in-Trade	24	-		-	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25	(1,316.70)		(196,855.55)	
Employee benefit expense	26	148,864,895.00		121,346,840.00	
Financial costs	27	24,684,895.73		21,818,220.10	
Depreciation and Amortization Expense		15,066,500.00		14,999,545.00	
Other expenses	28	492,868,581.44		397,924,252.75	
Total Expenses		681,483,555.47		555,892,002.30	
Profit before exceptional and extraordinary items and tax		68,266,274.84		35,618,400.44	
Exceptional Items		-		-	
Profit before extraordinary items and tax		68,266,274.84		35,618,400.44	
Extraordinary Items		-		-	
Profit before tax		68,266,274.84		35,618,400.44	
Tax expense:					
(1) Current tax		11,395,006.00		5,945,420.00	
(2) Deferred tax		1,855,545.00		1,879,750.00	
Profit(Loss) from the period from continuing operations		55,015,723.84		27,793,230.44	
Profit/(Loss) from discontinuing operations		-		-	
Tax expense of discounting operations		-		-	
Profit/(Loss) from Discontinuing operations		-		-	
Profit/(Loss) for the period		55,015,723.84		27,793,230.44	
Earning per equity share:					
(1) Basic		11.11		5.61	
(2) Diluted		-		-	

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

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


CA SANJAY KUMAR PARWANDA (M.NO 077969)
(PARTNER) (FRN 011274C)
DATED : 01-09-2024
PLACE : MEERUT
UDIN : 24077969BKGRSS9129



FOR AND ON BEHALF OF THE BOARD

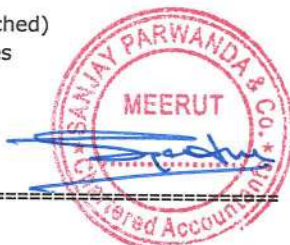

MANSI ANAND
DIRECTOR
DIN 08524615


MEENA ANAND
DIRECTOR
DIN 01136698

ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED

SCHEDULES FORMING PART OF THE BALANCE SHEET

PARTICULARS	AS ON		AS ON	
	31.03.2024		31.03.2023	
	Rs.	Ps.	Rs.	Ps.
SCHEDULE - 01				
SHARE CAPITAL				
Authorized Capital:				
5000,000 Equity Shares of Rs.10/- each	50,000,000.00		50,000,000.00	
Issued Capital:				
4950,000 Equity Shares of Rs.10/- each	49,500,000.00		49,500,000.00	
Subscribed and Paid-Up :				
4950,000 Equity Shares of Rs.10/- each	49,500,000.00		49,500,000.00	
	49,500,000.00		49,500,000.00	
SCHEDULE - 02				
RESERVE AND SURPLUS				
1 Securities Premium Reserve				
Opening Balance				
Add: Premium on shares issued during the year		-		-
Less: Utilised during the year		-		-
2 Surplus/(deficit) in Statement of Profit And Loss				
Opening Balance	(7,720,334.66)		(35,306,730.10)	
Add: Profit/(Loss) for the year	55,015,723.84		27,793,230.44	
Less: Utilised during the year	55,708.00		206,835.00	
	47,239,681.18		(7,720,334.66)	
	47,239,681.18		(7,720,334.66)	
SCHEDULE - 03				
LONG-TERM BORROWINGS				
Secured Loans				
1 OD Limit from HDFC Bank (Secured against the hypothecation of book debts and stock)		-	(1,151,074.02)	
2 Term Loans from HDFC Bank (Secured against the equitable mortgage of immovable properties and hypothecation of Plant and Machinery)	7,904,936.15		936,700.07	
3 Term Loan From Fullerton India Credit Co Ltd	4,142,522.18		3,706,037.00	
4 Term Loan from Aditya Birla Finance Ltd	(235,217.00)		(235,217.00)	
5 Farm House Loan from HDFC Bank		-	24,966,936.00	
6 OD Limit from Indian Bank	41,243,010.59		32,461,066.54	
7 Term Loan from Institutions	21,110,260.48		23,246,470.41	
8 Term Loan from Indian Bank	117,993,899.00		123,736,935.00	
	192,159,411.40		207,667,854.00	
Unsecured Loans				
Unsecured Loans (As per list Attached)				
- From Directors and their relatives	121,751,992.00		233,703,768.00	
	121,751,992.00		233,703,768.00	
	313,911,403.40		441,371,622.00	



SCHEDULE - 04		Rs.	Ps.	Rs.	Ps.
DEFERRED TAX					
1	Deferred Tax Liability	8,229,545.00		6,374,000.00	
		8,229,545.00		6,374,000.00	
SCHEDULE - 05		Rs.	Ps.	Rs.	Ps.
OTHER LONG TERM LIABILITIES					
	Other Liabilities	-		-	
		-		-	
SCHEDULE - 06		Rs.	Ps.	Rs.	Ps.
LONG TERM PROVISIONS					
1	Provision for employee benefits	-		-	
2	Other Provisions	-		-	
		-		-	
SCHEDULE - 07		Rs.	Ps.	Rs.	Ps.
SHORT TERM BORROWINGS					
	Short Term Borrowings	-		-	
		-		-	
SCHEDULE - 08		Rs.	Ps.	Rs.	Ps.
TRADE PAYABLES					
	Trade Payables-Suppliers	166,546,431.00		146,472,442.08	
	Trade Payables-Expenses	30,216,621.00		14,641,520.00	
		196,763,052.00		161,113,962.08	
SCHEDULE - 09		Rs.	Ps.	Rs.	Ps.
OTHER CURRENT LIABILITIES					
1	Advance Fees of Nurisng College	3,519,167.00		2,531,850.00	
2	Caution Money Deposit of Nurisng College	147,000.00		147,000.00	
3	Security Deposit	1,608,414.00		1,608,414.00	
4	Staff Welfare Fund	443,404.00		355,367.00	
5	Advance Received from Patients	6,220,220.00		8,433,119.00	
6	Advance Received from HCIC Mri Pvt Ltd	12,500,000.00		8,000,000.00	
7	Cheque Issued but not presented	766,078.00		1,148,652.00	
		25,204,283.00		22,224,402.00	
SCHEDULE - 10		Rs.	Ps.	Rs.	Ps.
SHORT TERM PROVISIONS					
1	Provision for Current Tax (AY 2024-25)	11,395,006.00		-	
2	Provision for Previous Tax	-		5,945,420.00	
		11,395,006.00		5,945,420.00	
SCHEDULE - 12		Rs.	Ps.	Rs.	Ps.
NON CURRENT INVESTMENT					
		-		-	



Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Gross Block					Accumulated Depreciation/ Amortisation					Net Block	
	Useful Life (In Years)	Balance as at 1st April 2023	Additions during the year	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Written off from retained earning	Balance as at 31st March 2024	Balance as at 31st March 2023	
A Tangible assets												
Own Assets												
LAND		75,71,898.00			75,71,898.00					75,71,898.00	75,71,898.00	
LAND A-3		40,45,600.00			40,45,600.00					40,45,600.00	40,45,600.00	
LAND AT MURLIPUR		1,17,18,060.00		1,17,18,060.00						1,17,18,060.00	1,17,18,060.00	
LAND A-11		1,95,00,000.00			1,95,00,000.00					1,95,00,000.00	1,95,00,000.00	
LAND C.P. COLLEGE		2,47,38,460.00			2,47,38,460.00					2,47,38,460.00	2,47,38,460.00	
Land A-10 Nursing College		92,22,534.00			92,22,534.00					92,22,534.00	92,22,534.00	
Building A-1 and A-2	60.00	8,71,07,583.33			8,71,07,583.33	3,45,67,365.23	9,22,745.00			3,54,90,110.23	5,25,40,218.10	
Building of Nursing College	60.00	4,17,19,582.00			4,17,19,582.00	1,01,94,746.13	5,77,836.00			1,07,72,582.13	3,15,24,835.87	
Building at Murlipur	60.00	51,46,414.00		51,46,414.00		13,96,364.08	45,227.00	14,41,591.08			37,50,049.92	
Building A-3	60.00	9,29,27,083.00			9,29,27,083.00	1,64,04,302.57	13,66,395.00			1,77,70,697.57	7,65,22,780.43	
Building Cp College	60.00	1,86,24,950.00			1,86,24,950.00	31,47,598.18	2,75,035.00			34,22,633.18	1,54,77,351.82	
Buildings(nursing college)	60.00	10,05,959.00			10,05,959.00	3,90,143.75	12,034.00			4,02,177.75	6,15,815.25	
Library (Nursing College)	3.00	5,62,520.00	32,938.00		5,95,458.00	3,99,968.95	60,838.00			4,60,806.95	1,62,551.05	
Plant and Machinery	15.00	4,17,66,219.68			4,17,66,219.68	3,81,81,453.90	3,39,217.00			3,85,20,670.90	35,84,765.78	
Air Conditioner	15.00	1,30,74,173.00	1,87,010.00		1,32,61,183.00	81,92,792.63	5,76,335.00			87,69,127.63	48,81,380.37	
Attendance Machine	15.00	27,168.00			27,168.00	14,935.70	1,336.00			16,271.70	12,232.30	
Camera	15.00	5,56,842.00	77,122.00		6,33,964.00	64,752.65	38,755.00			1,03,507.65	4,92,089.35	
CCTV Camera	15.00	19,58,402.00			19,58,402.00	9,21,692.39	1,05,247.00			10,26,939.39	10,36,709.61	
Cleaning Equipments	15.00	4,45,232.00			4,45,232.00	1,91,438.84	24,269.00			2,15,707.84	2,53,793.16	
Cycle	15.00	67,000.00			67,000.00	22,390.87	4,071.00			26,461.87	44,609.13	
Electric Geyser	15.00	32,160.00			32,160.00	19,067.46	1,479.00			20,546.46	13,092.54	
Fire Fitting Equipments	15.00	11,95,328.00			11,95,328.00	4,07,667.38	74,282.00			4,81,949.38	7,87,660.62	
Electric installation	15.00	4,80,323.00			4,80,323.00	3,01,997.79	21,012.00			3,23,009.79	1,78,325.21	
Electric Kettle	15.00	44,448.00			44,448.00	25,111.96	2,133.00			27,244.96	19,336.04	
Electric Panel	15.00	7,06,322.00			7,06,322.00	3,80,500.38	35,256.00			4,15,756.38	3,25,821.62	
Electric Transformer	15.00	12,15,896.00			12,15,896.00	8,23,800.79	49,251.00			8,73,051.79	3,92,095.21	
Generator	15.00	75,49,942.00			75,49,942.00	53,40,824.46	2,89,772.00			56,30,596.46	22,09,117.54	
Geyser	15.00	41,650.00			41,650.00	12,094.13	2,435.00			14,529.13	29,555.87	
Grass Cutting Machine	15.00	12,500.00			12,500.00	6,913.65	612.00			7,525.65	5,586.35	
Hammer Machine	15.00	7,637.00			7,637.00	3,857.97	393.00			4,250.97	3,779.03	
Induction Cooker	15.00	2,700.00			2,700.00	1,625.86	124.00			1,749.86	1,074.14	
Installation for New Generator	15.00	1,83,907.00			1,83,907.00	1,31,229.51	6,972.00			1,38,201.51	52,677.49	



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

(F.Y. 2023-2024)

Invertor	15.00	3,75,500.00		3,75,500.00	1,73,764.10	19,429.00		1,93,193.10	1,82,306.90	2,01,735.90
Iron Press	15.00	3,925.00		3,925.00	2,089.27	196.00		2,285.27	1,639.73	1,835.73
Laundry Machine	15.00	46,46,949.00		46,46,949.00	19,83,152.29	2,64,555.00		22,47,707.29	23,99,241.71	26,63,796.71
Lift	15.00	28,20,000.00		28,20,000.00	18,68,865.43	1,16,954.00		19,85,819.43	8,34,180.57	9,51,134.57
Loudspeaker System	15.00	44,466.00		44,466.00	26,954.39	2,021.00		28,975.39	15,490.61	17,511.61
Motors	15.00	72,045.00	36,000.00	1,08,045.00	31,013.53	6,014.00		37,027.53	71,017.47	41,031.47
Nacrospray Turbine	15.00	2,94,000.00		2,94,000.00	1,69,134.95	13,952.00		1,83,086.95	1,10,913.05	1,24,865.05
Photocopier Canon	15.00	77,700.00		77,700.00	51,048.06	3,255.00		54,303.06	23,396.94	26,651.94
Pump Set	15.00	3,19,025.00		3,19,025.00	2,09,333.24	13,370.00		2,22,703.24	96,321.76	1,09,691.76
Refrigerator	15.00	6,89,800.00	21,600.00	7,11,400.00	2,15,152.46	39,671.00		2,54,823.46	4,56,576.54	4,74,647.54
Stabilizer(Servo)	15.00	69,265.00		69,265.00	32,833.22	3,734.00		36,567.22	32,697.78	36,431.78
Stitching Machine	15.00	12,300.00		12,300.00	8,180.83	509.00		8,689.83	3,610.17	4,119.17
Telephone Instrument	15.00	4,60,202.00		4,60,202.00	1,73,585.77	26,127.00		1,99,712.77	2,60,489.23	2,86,616.23
Television	15.00	9,51,946.00		9,51,946.00	3,37,410.65	52,468.00		3,89,878.65	5,62,067.35	6,14,535.35
UPS	15.00	34,01,487.00		34,01,487.00	18,70,706.59	1,59,669.00		20,30,375.59	13,71,111.41	15,30,780.41
Water Cooler	15.00	2,78,600.00		2,78,600.00	1,37,502.08	13,497.00		1,50,999.08	1,27,600.92	1,41,097.92
Welding Machine	15.00	16,800.00		16,800.00	4,876.52	898.00		5,774.52	11,025.48	11,923.48
Medical Equipments(MRI)	15.00	14,49,23,840.00		14,49,23,840.00	12,31,49,615.40	26,71,441.00		12,58,21,056.40	1,91,02,783.52	2,17,74,224.52
Blood Bank Equipments	15.00	26,83,678.00		26,83,678.00	12,70,718.42	1,32,338.00		14,03,056.42	12,80,621.58	14,12,959.58
C-Arm Machine	15.00	50,38,150.00		50,38,150.00	20,55,218.92	2,53,495.00		23,08,713.92	27,29,436.08	29,82,931.08
Cardiac Surgery Instruments	15.00	32,340.00		32,340.00	22,430.11	1,209.00		23,639.11	8,700.89	9,909.89
Colour Printer	15.00	1,78,500.00		1,78,500.00	1,11,164.79	7,624.00		1,18,788.79	59,711.21	67,335.21
Dental Equipment	15.00	1,00,000.00		1,00,000.00	64,556.10	4,103.00		68,659.10	31,340.90	35,443.90
Dialysis Machine	15.00	11,80,000.00		11,80,000.00	7,73,398.35	47,508.00		8,20,906.35	3,59,093.65	4,06,601.65
ECG Machine	15.00	2,04,750.00	3,37,400.00	5,42,150.00	1,32,394.14	19,839.00		1,52,233.14	3,89,916.86	72,355.86
Fluid Warming Cabinet	15.00	1,62,750.00		1,62,750.00	1,01,697.11	6,927.00		1,08,624.11	54,125.89	61,052.89
Infusion Syringe Pump	15.00	12,77,570.00	6,93,600.00	19,71,170.00	5,40,426.71	74,522.00		6,14,948.71	13,56,221.29	7,37,143.29
Medical Gas Line Systems	15.00	5,41,250.00		5,41,250.00	3,08,376.27	25,201.00		3,33,577.27	2,07,672.73	2,32,873.73
Medical Gas Pipeline System	15.00	42,10,780.00		42,10,780.00	30,48,124.47	1,46,563.00		31,94,687.47	10,16,092.53	11,62,655.53
Medical Equipment	15.00	18,86,112.00		18,86,112.00	1,76,093.49	1,15,481.00		2,91,574.49	15,94,537.51	17,10,018.51
Medical Equipment(Smile Train)	15.00	1,78,859.00	1,26,076.00	3,04,935.00	83,484.02	9,817.00		93,301.02	2,11,633.98	95,374.98
Monitor	15.00	18,69,672.00		18,69,672.00	8,59,329.99	99,826.00		9,59,155.99	9,10,516.01	10,10,342.01
Monitor Dell (Radiology)	15.00	15,000.00		15,000.00	7,269.25	787.00		8,056.25	6,943.75	7,730.75
O.T Equipments	15.00	71,55,130.00		71,55,130.00	38,99,659.89	3,42,139.00		42,41,798.89	29,13,331.11	32,55,470.11
Modular O T Equipment	15.00	35,15,899.00		35,15,899.00	15,41,354.89	1,95,702.00		17,37,056.89	17,78,842.11	19,74,544.11
O T Table- Midray	15.00	9,25,368.95		9,25,368.95	3,79,587.80	53,285.00		4,32,872.80	4,92,496.15	5,45,781.15
Pathology Equipments	15.00	26,42,442.00		26,42,442.00	8,58,220.16	1,44,304.00		10,02,524.16	16,39,917.84	17,84,221.84



15.00	Pulse Oxymeter	3,84,250.00		3,84,250.00	2,72,380.69	13,857.00			2,86,237.69	98,012.31	1,11,869.31
15.00	Scanner for C R Machine	6,00,000.00		6,00,000.00	4,16,240.29	22,323.00			4,38,563.29	1,61,436.71	1,83,759.71
15.00	Sealing Machine	24,700.00		24,700.00	12,562.37	1,236.00			13,798.37	10,901.63	12,137.63
15.00	View Box	1,62,800.00		1,62,800.00	1,16,931.80	5,751.00			1,22,682.80	40,117.20	45,868.20
15.00	Weighing Scale Machine	51,561.00		51,561.00	26,015.63	2,606.00			28,621.63	22,939.37	25,545.37
15.00	Life Saving Equipments	5,15,44,159.05		5,15,44,159.05	4,35,72,491.12	11,37,974.00			4,47,10,465.12	68,33,693.93	79,71,667.93
15.00	Anaesthesia Work Station	51,07,500.00		51,07,500.00	28,13,300.32	2,42,653.00			30,55,953.32	20,51,546.68	22,94,199.68
15.00	Bipap Machine(Respirronics)	1,87,600.00		1,87,600.00	1,00,349.24	9,051.00			1,09,400.24	78,199.76	87,250.76
15.00	Bipap Machine	14,14,634.00	51,520.00	14,66,154.00	3,62,939.61	85,377.00			4,48,316.61	10,17,837.39	10,51,694.39
15.00	Ventilator	70,29,495.00	18,24,000.00	88,53,495.00	41,89,293.17	3,18,887.00			45,08,180.17	43,45,314.83	28,40,201.83
15.00	CCTV Camera (Nursing College)	1,73,043.00		1,73,043.00	59,005.89	10,452.00			69,457.89	1,03,585.11	1,14,037.11
15.00	Biometric Machine(Nursing College)	26,137.00	19,293.00	45,430.00	6,473.00	1,745.00			8,218.00	37,212.00	19,664.00
15.00	Generator Set(Nursing College)	2,29,725.00		2,29,725.00	2,12,168.98	2,441.00			2,14,609.98	15,115.02	17,556.02
15.00	Training Goods and Equipments(Nursing College)	2,25,391.00	5,29,514.00	7,54,905.00	1,89,423.92	38,756.00			2,28,179.92	5,26,725.08	35,967.08
15.00	EIP/STP PLANT	18,48,109.00		18,48,109.00	3,40,211.00	1,17,368.00			4,57,579.00	13,90,530.00	15,07,898.00
13.00	Oxygen Machine	5,45,000.00		5,45,000.00	1,00,662.00	39,936.00			1,40,598.00	4,04,402.00	4,44,338.00
15.00	Exhaust Fan Blower	2,30,454.00		2,30,454.00	39,227.00	14,635.00			53,862.00	1,76,592.00	1,91,227.00
15.00	Fans/Cooler	2,13,780.00		2,13,780.00	34,925.00	13,576.00			48,501.00	1,65,279.00	1,78,855.00
15.00	MIC (Counter Computer System)	10,500.00		10,500.00	1,780.00	667.00			2,447.00	8,053.00	8,720.00
15.00	EEG MACHINE	1,10,000.00		1,10,000.00	14,468.00	6,986.00			21,454.00	88,546.00	95,532.00
15.00	Ayurved Instrument	1,49,520.00		1,49,520.00	11,701.00	9,496.00			21,197.00	1,28,323.00	1,37,819.00
15.00	CPAP Adult	1,98,946.00		1,98,946.00	24,440.00	12,634.00			37,074.00	1,61,872.00	1,74,506.00
15.00	High Flow Oxygen Therapy Sysytem	4,20,000.00		4,20,000.00	52,034.00	26,673.00			78,707.00	3,41,293.00	3,67,966.00
15.00	Ventilator	9,60,000.00		9,60,000.00	91,283.00	60,967.00			1,52,250.00	8,07,750.00	8,68,717.00
15.00	Monitors	2,35,200.00		2,35,200.00	27,302.00	14,936.00			42,238.00	1,92,962.00	2,07,898.00
15.00	Ultra Sound Machine	23,00,000.00		23,00,000.00	1,63,227.00	1,46,066.00			3,09,293.00	19,90,707.00	21,36,773.00
15.00	Kiosk Smart Card Authentication	1,93,520.00		1,93,520.00	16,252.00	12,290.00			28,542.00	1,64,978.00	1,77,268.00
15.00	PSA Oxygen Generator Plant	27,15,468.78		27,15,468.78	2,88,059.00	1,72,452.00			4,60,511.00	22,54,957.78	24,27,409.78
15.00	Ayurved Table (Panchkarma)	2,59,600.00		2,59,600.00	19,054.00	16,486.00			35,540.00	2,24,060.00	2,40,546.00
15.00	Annulflow Bubble Cap	2,00,000.00		2,00,000.00	1,527.00	12,701.00			14,228.00	1,85,772.00	1,98,473.00
15.00	Water Softner Plant	2,59,600.00		2,59,600.00	2,523.00	16,486.00			19,009.00	2,40,591.00	2,57,077.00
15.00	R.O. Plant PNB H2O	2,00,600.00		2,00,600.00	8,911.00	12,739.00			21,650.00	1,78,950.00	1,91,689.00



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

(F. Y. 2023-2024)

Barrier Automatic Boom	15.00	55,000.00			55,000.00	639.00	3,493.00			4,132.00	50,868.00	54,361.00
Instrument (smile Train)	15.00	1,04,637.00			1,04,637.00	5,247.00	6,645.00			11,892.00	92,745.00	99,390.00
Anaesthesia machine (S.T.)	15.00	80,000.00			80,000.00	2,915.00	5,081.00			7,996.00	72,004.00	77,085.00
Agappe (Lab Equip.)	15.00		82,600.00		82,600.00		72.00				82,528.00	
Biochemistry analyzer (lab Equio.)	15.00		9,00,000.00		9,00,000.00		31,545.00			31,545.00	8,68,455.00	
Pathlab Equip (Lab Equip.)	15.00		35,400.00		35,400.00		2,217.00			2,217.00	33,183.00	
TEG6S Pack Analyser (Lab Equip.)	15.00		21,83,000.00		21,83,000.00		78,409.00			73,409.00	21,04,591.00	
Truelab Uno (Lab Equip.)	15.00		6,72,000.00		6,72,000.00		5,364.00			5,364.00	6,66,636.00	
Monitor-B-105M (Monitor)	15.00		1,90,000.00		1,90,000.00		1,912.00			1,912.00	1,88,088.00	
Monitor B.P.-ETCO2	15.00		4,71,000.00		4,71,000.00		17,917.00			17,917.00	4,53,083.00	
Monitor EDWARD	15.00		35,52,824.00		35,52,824.00		1,57,817.00			1,57,817.00	33,95,007.00	
Monitor GE	15.00		3,70,000.00		3,70,000.00		20,544.00			20,544.00	3,49,456.00	
Monitor Mindray	15.00		3,40,000.00		3,40,000.00		236.00			236.00	3,39,764.00	
LIFT 45048699	15.00		24,75,000.00		24,75,000.00		1,12,612.00			1,12,612.00	23,62,388.00	
LIFT ULTRA MAKE	15.00		15,00,000.00		15,00,000.00		35,918.00			35,918.00	14,64,082.00	
AIRCONDITION (AHU)	15.00		17,97,449.00		17,97,449.00		63,321.00			63,321.00	17,34,128.00	
CYLINDER	15.00		45,430.00		45,430.00		1,900.00			1,900.00	43,530.00	
SOLAR PLANT	15.00		1,21,000.00		1,21,000.00		4,324.00			4,324.00	1,16,676.00	
LIFT 45049911	15.00		2,75,000.00		2,75,000.00		17,464.00			17,464.00	2,57,536.00	
Currency Counting Machine	5.00	28,500.00			28,500.00	27,074.70				27,074.70	1,425.30	1,425.30
Currency Checking Machine	5.00	6,000.00			6,000.00	5,700.43				5,700.43	299.57	299.57
Epabx System	5.00	1,85,325.00			1,85,325.00	1,76,058.48				1,76,058.48	9,266.52	9,266.52
EPABX NEOS Infinity	3.00	7,79,272.00			7,79,272.00	2,14,994.00				4,62,439.00	3,16,833.00	5,64,278.00
Furniture and Fixtures	10.00	1,84,40,185.00	50,640.00		1,84,90,825.00	1,72,70,391.54	2,47,445.00			1,74,50,185.54	10,40,639.46	11,69,793.46
AD Hoardings	10.00	3,93,415.00			3,93,415.00	3,29,660.95	20,697.00			3,50,357.95	43,057.05	63,754.05
Fan and Cooler	10.00	4,54,148.00			4,54,148.00	3,21,252.62	30,853.00			3,52,105.62	1,02,042.38	1,32,895.38
Furniture	10.00	76,24,061.00	28,320.00		76,52,381.00	58,05,790.56	4,56,682.00			62,62,472.56	13,89,908.44	18,18,270.44
Furniture A-3	10.00	49,600.00			49,600.00	42,234.89	2,518.00			44,752.89	4,847.11	7,365.11
Furniture and Fittings(Nursing College)	10.00	2,59,593.00	92,689.00		3,52,282.00	2,31,479.77	13,571.00			2,45,050.77	1,07,231.23	28,113.23
Furniture (bed)	10.00	4,65,363.00	2,87,000.00		7,52,363.00	86,494.00	57,852.00			1,44,346.00	6,08,017.00	3,78,869.00
Computers	3.00	67,82,319.00	1,13,408.00		68,95,727.00	59,26,639.95	3,25,605.00			62,52,244.95	6,43,482.05	8,55,679.05
Printer	3.00	2,88,371.00	2,45,920.00		5,34,291.00	2,66,512.65	41,349.00			3,07,861.65	2,26,429.35	21,858.35
Computer (Nursing College)	3.00	74,399.00			74,399.00	4,192.00	23,624.00			27,816.00	46,583.00	70,207.00
Ambulance (UP BT 9638)	10.00	14,42,471.00			14,42,471.00	13,05,965.43	61,524.00			13,67,489.43	74,981.57	1,36,505.57



Ambulance (UP CT 0166)	10.00	2,85,819.00			2,85,819.00	2,50,113.62	13,631.00			2,63,744.62	22,074.38	35,705.38
Ambulance (UP DT 2705)	10.00	4,17,150.00			4,17,150.00	2,09,402.25	41,456.00			2,50,858.25	1,66,291.75	2,07,747.75
Car Innova(UP15AW-8782)	10.00	12,28,340.00			12,28,340.00	11,66,922.63				11,66,922.63	61,417.37	61,417.37
Car Skoda Yeti(DL 8C BU-0900)	10.00	19,18,393.00			19,18,393.00	18,22,473.58				18,22,473.58	95,919.42	95,919.42
Car Jeep (PB67C-9617)	10.00	3,60,000.00			3,60,000.00	3,41,999.95				3,41,999.95	18,000.05	18,000.05
Car Volks Wagen(UP15BE-4524)	10.00	6,58,861.00			6,58,861.00	6,21,767.63	4,150.00			6,25,917.63	32,943.37	37,093.37
Car Verna(UP15 BH-6944)	10.00	12,43,983.00			12,43,983.00	11,52,883.10	28,901.00			11,81,784.10	62,198.90	91,099.90
Car Qualis (UP15 S-6073)	10.00	1,50,000.00			1,50,000.00	1,27,913.60	7,594.00			1,35,507.60	14,492.40	22,086.40
Car Maruti (DLACC-0047)	10.00	1,00,000.00			1,00,000.00	68,711.62	7,234.00			75,945.62	24,054.38	31,288.38
Scooter Activa	10.00	55,291.00			55,291.00	49,736.97	2,419.00			52,155.97	3,135.03	5,554.03
Car Innova Crysta (Up15 CH-3914)	10.00	23,41,809.00			23,41,809.00	13,89,159.26	1,94,539.00			15,83,698.26	7,58,110.74	9,52,649.74
Ambulance (ventilator)	10.00	22,73,536.00			22,73,536.00	39,546.00	2,16,577.00			2,56,123.00	20,17,413.00	22,33,990.00
Total (A)		71,32,71,727.7₉	1,97,64,753.00	1,68,64,474.00	71,61,72,006.7₉	36,10,74,396.1₆	1,50,66,500.00	14,41,591.08		37,46,99,305.0₈	34,14,72,701.7₁	35,21,97,331.6₃
P.Y Total		72,36,38,530.7₉	95,54,747.00	1,99,21,550.00	71,32,71,727.7₉	36,11,44,726.6₇	1,49,99,545.00	1,50,69,876.04		36,10,74,395.6₃	35,21,97,332.1₆	36,24,93,804.1₂
B Intangible assets												
Information Technology Software	3.00	5,69,344.00			5,69,344.00	5,40,876.70				5,40,876.70	28,467.30	28,467.30
Software Laboratory Information System	3.00	2,24,600.00			2,24,600.00	2,13,369.61				2,13,369.61	11,230.39	11,230.39
Microsoft Software License	3.00	7,49,871.00			7,49,871.00	7,12,377.92				7,12,377.92	37,493.08	37,493.08
Total (B)		15,43,815.00			15,43,815.00	14,66,624.23				14,66,624.23	77,190.77	77,190.77
P.Y Total		15,43,815.00			15,43,815.00	14,66,624.23				14,66,624.23	77,190.77	77,190.77
Current Year Total (A + B)		71,48,15,542.7₉	1,97,64,753.00	1,68,64,474.00	71,77,15,821.7₉	36,25,41,020.3₉	1,50,66,500.00	14,41,591.08		37,61,65,929.3₁	34,15,49,892.4₈	35,22,74,522.4₀
Previous Year Total		72,51,82,345.7₉	95,54,747.00	1,99,21,550.00	71,48,15,542.7₉	36,26,11,350.9₀	1,49,99,545.00	1,50,69,876.04		36,25,41,019.8₆	35,22,74,522.9₃	36,25,70,994.8₉



General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
- In case of leap year, depreciation is calculated on the basis of 366 days in a year.

SCHEDULE - 13		Rs.	Ps.	Rs.	Ps.
DEFERRED TAX ASSETS					
Deferred Tax Assets					
		-		-	
		-		-	
SCHEDULE - 14		Rs.	Ps.	Rs.	Ps.
LONG TERM LOANS AND ADVANCES					
Loans & Advances					
Security deposit with Telephone Deptt		161,142,323.21		194,072,971.21	
Security deposit with Electricity Deptt		4,500.00		4,500.00	
Security deposit with Bsnl (Empanelment)		4,546,206.00		4,546,206.00	
Security deposit- Harish Sehgal Case		20,000.00		20,000.00	
Security deposit- Dist Consumer Forum		75,000.00		75,000.00	
Security deposit with CGHS		25,000.00		25,000.00	
Security deposit with Account Officer (bsnl)		150,000.00		150,000.00	
Security deposit with ESI		10,000.00		10,000.00	
Fixed Deposit for CGHS		200,000.00		-	
Fixed Deposit of Anand Nursing College		2,235,302.00		2,131,791.00	
Fixed Deposit of Anand Nursing College-Indian Bank		476,862.00		452,627.00	
Fixed Deposit for ECHS		1,005,366.00		-	
Fixed Deposit with PNB		220,532.00		207,629.00	
Fixed Deposit with PNB for ECHS		149,416.00		140,677.00	
Fixed Deposit Against SC Directions		580,651.00		552,872.00	
Fixed Deposit for MDA		17,354,627.00		16,498,356.00	
Fixed Deposit for Railway		70,068.00		66,057.00	
Fixed Deposit with HDFC		273,819.00		258,345.00	
Fixed Deposit For Indian Bank		-		107,015.70	
		5,456,811.00		5,157,101.00	
		193,996,483.21		224,476,147.91	
SCHEDULE - 15		Rs.	Ps.	Rs.	Ps.
OTHER NON CURRENT ASSETS					
1 Long Term Trade Receivables					
2 Preliminary Expenditure					
(To the extent not written off or adjusted)					
Less: Written off during the year					
		-		-	
		-		-	
		-		-	
		-		-	
SCHEDULE - 16		Rs.	Ps.	Rs.	Ps.
CURRENT INVESTMENT					
1 Investment					
		-		-	
		-		-	
SCHEDULE - 17		Rs.	Ps.	Rs.	Ps.
INVENTORIES					
1 Stock In Trade					
		1,702,477.95		1,701,161.25	
		1,702,477.95		1,701,161.25	



SCHEDULE - 18		Rs.	Ps.	Rs.	Ps.
TRADE RECEIVABLES					
1 Trade Receivables outstanding for a period exceeding 6 months from the date they were due for payment					
- Secured, considered good		-		-	
- Unsecured, considered good		-		-	
- Doubtful		-		-	
2 Other trade receivables					
- Secured, considered good		-		-	
- Unsecured, considered good		58,712,344.33		56,237,752.93	
- Doubtful		-		-	
		58,712,344.33		56,237,752.93	

SCHEDULE - 19		Rs.	Ps.	Rs.	Ps.
CASH AND CASH EQUIVALENTS					
1 Cash In Hand:-					
2 Balances with Bank					
- PNB Current A/c 21-20703		-		68,341.09	
- PNB Current A/c 55332		29,396.09		29,396.09	
- PNB Current A/c 01329		-		70,173.21	
- HDFC A/c 0018		-		6,520.50	
- HDFC A/c 0040		-		190,176.79	
- HDFC A/c 50200065402232 N/College		-		164,186.60	
- Indian Bank A/c 7513698070 N/College		145,463.60		-	
- Axis Bank A/c		-		31,563.93	
- Indian Bank Current Account 05361		9,768,385.93		883,169.00	
- HDFC Bank UPI		-		400.00	
- Card Indian Bank		962,845.91		375,585.00	
3 Fixed Deposits with Bank					
- HDFC Bank		-		174,110.68	
- PNB Gymkhana		348,860.00		332,974.00	
		17,829,112.67		13,985,404.03	

SCHEDULE - 20		Rs.	Ps.	Rs.	Ps.
SHORT TERM LOANS AND ADVANCES					
Prepaid Exps		238,593.00		144,614.00	
Short Term Loans & Advances of Nuring College		24,000.00		20,000.00	
Imprest to Staff & Others		143,382.00		153,679.00	
Advance against Property		4,000,000.00		4,000,000.00	
Advance to Staff		1,646,872.00		699,169.00	
TDS Receivable (FY 23-24)		32,389,815.05		-	
TDS Receivable (FY 22-23)		-		25,094,671.23	
Ch Deposit but not clear		10,000.00		21,951.79	
		38,452,662.05		30,134,085.02	

SCHEDULE - 21		Rs.	Ps.	Rs.	Ps.
OTHER CURRENT ASSETS					
1 PF Excess deposit					
		-		-	
		-		-	

SCHEDULE - 22		Rs.	Ps.	Rs.	Ps.
REVENUE FROM OPERATIONS					
1 Gross Receipts					
		732,150,272.45		587,732,823.54	
		732,150,272.45		587,732,823.54	



SCHEDULE - 23		Rs.	Ps.	Rs.	Ps.
OTHER INCOME					
1 Interest on FDR		1,591,621.00		1,199,828.20	
2 Interest on Loans & Advances		269,166.00		246,941.00	
3 Interest on Income Tax Refund		856,918.77		893,130.00	
4 Rent Received (GST)		217,800.00		765,000.00	
5 Discount Received		2,435.00		-	
6 Misc Balance Write Off		-		672,680.00	
7 Interest received on electricity security		382,500.00		-	
8 Sale of Scrap (GST)		40,000.00		-	
9 Profit on sale of land and Building		14,239,117.09		-	
		17,599,557.86		3,777,579.20	
SCHEDULE - 24					
PURCHASE OF STOCK-IN-TRADE					
		-		-	
		-		-	
SCHEDULE - 25					
CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE					
<u>Inventories at the end of the year</u>					
Finished Goods		1,702,477.95		1,701,161.25	
Work-in-progress		-		-	
Stock-in-trade		-		-	
		1,702,477.95		1,701,161.25	
<u>Inventories at the beginning of the year</u>					
Finished Goods		1,701,161.25		1,504,305.70	
Work-in-progress		-		-	
Stock-in-trade		-		-	
		1,701,161.25		1,504,305.70	
	Net (increase)/ Decrease	(1,316.70)		(196,855.55)	
SCHEDULE - 26					
EMPLOYEE BENEFIT EXPENSES					
1 Salary to staff		112,710,273.00		95,490,982.00	
2 ESI Employer Share		2,125,448.00		2,018,953.00	
3 EPF Employer Share		6,146,474.00		5,635,291.00	
4 PF Expenses		245,808.00		235,928.00	
5 Staff Welfare Exps.		38,497.00		34,350.00	
6 Bonus to Staff		5,615,067.00		3,962,582.00	
7 Director's Remuneration		9,000,000.00		4,200,000.00	
8 Stipend Exps		2,461,990.00		1,922,120.00	
9 Food & Beverages		10,521,338.00		7,846,634.00	
		148,864,895.00		121,346,840.00	



SCHEDULE - 27		Rs.	Ps.	Rs.	Ps.
FINANCIAL COSTS					
1 Interest & Finance charges					
Bank Charges & Commission		2,532,694.32		4,084,288.52	
Interest on CC Limit		4,540,110.00		3,430,120.00	
Interest on Term Loan		14,069,300.52		12,058,099.59	
Interest to Institutions/Other		2,982,000.89		2,245,711.99	
Interest on Unsecured Loan		560,790.00		-	
		24,684,895.73		21,818,220.10	
SCHEDULE - 28		Rs.	Ps.	Rs.	Ps.
OTHER EXPENSES					
(As per List Enclosed)					
		492,868,581.44		397,924,252.75	
		492,868,581.44		397,924,252.75	



OTHER EXPENSES		Rs.	Ps.	Rs.	Ps.
Annual Affiliation fees of Anand Nursing College		2,455,092.94		810,000.00	
Advertisement Exps		1,023,067.00		1,187,747.00	
Ambulance Running Expenses		976,985.00		945,901.00	
Angiography Expenses		5,814,372.00		5,200,665.00	
Audit Fees		300,000.00		300,000.00	
Books & Periodicals/Lab Articles		-		600.00	
Bio Medical Waste Exps		376,320.00		415,000.00	
Blood Bank Exps		4,447,141.00		3,723,301.00	
Cardiac Surgery Consumables (Implant)		14,734,060.00		12,106,742.00	
Cardiac Surgery Exps		85,870.00		25,299.00	
Misc Exps of Nursing College		79,818.00		541,775.00	
Car & Scooty Running Exps		343,343.00		247,019.00	
C.T. Scan Exps		-		448,368.00	
Conference Exps/ Camp Exps		34,434.00		23,184.00	
Electricity Exps		26,543,766.95		27,408,989.05	
Entertainment Exps		555,316.00		577,723.00	
Festival Exps		1,062,635.00		871,385.00	
Fire Fighting Exps		11,682.00		87,394.00	
Food & Beverages of Nursing College		421,500.00		345,000.00	
Fees & Application Fees		614,000.00		294,313.70	
Generator Running Expense		1,589,951.00		425,258.00	
GST Expenses		32,237.00		586.00	
Hospital Exps		3,000,371.00		2,775,441.00	
Housekeeping Exps		975,567.00		910,037.00	
Interest on TDS		-		2,642.00	
Insurance		438,214.00		734,197.00	
Legal Exps		55,800.00		150,880.00	
Linen & Drapry		424,108.00		549,911.00	
Medicine Exps		130,733,795.00		104,237,197.00	
Medical Gas Exps		4,011,346.00		3,072,334.00	
Misc Exps		54,716.00		5,589.00	
MRI Exps		-		754,800.00	
News Paper & Periodicals		38,085.00		27,224.00	
OBG Posting Fees of Nursing College		55,000.00		103,930.00	
OT Expenses		5,319,854.00		4,373,905.00	
Pathology Expenses		12,452,761.00		10,205,456.00	
Postage & Courier		152,928.00		151,024.00	
Pollution Expenses		85,400.00		30,425.00	
Printing & Stationary Expenses		2,121,845.00		2,534,952.00	
Professional Fees Expenses		188,443,535.00		153,904,297.00	
Municipal Tax/House Tax		822,518.00		1,041,186.00	
Repair & Maintenance Expenses		16,366,125.00		12,388,856.00	
Rebate & Discount		26,448,162.58		155,000.00	
ROC Expenses		2,100.00		53,792.00	
Security Expenses		5,382,488.00		5,022,600.00	
TV Cable Expenses		231,000.00		229,580.00	
Telephone Expenses		534,431.98		546,104.43	
Travelling Expenses		1,188,885.00		865,603.00	
UTI TSL Fees CGHS		-		1,293.00	
UTI TSL Fees ECHS		1,344,102.99		588,634.39	
UTI TSL Fees ESIC		-		10,920.00	
Washing Expenses		5,097,814.00		3,205,759.00	
X-Ray Expenses		-		993,078.00	
Smile Train Expenses		21,795,708.00		28,505,325.00	
Covid-19 Expenses (Test & Vaccination)		232,385.00		1,853,300.00	
Oxygen Liquide Plant Rent		495,600.00		495,600.00	
Ayurveda Expense		-		122,661.00	
Uniform Exps		7,141.00		415,764.00	
Loss/Profit on sale of Assets		-		661,673.93	
CSR Activity Exps		875,198.00		257,029.00	
Round Off		-		3.25	
Ex Gratia Payment		2,180,006.00		-	
		492,868,581.44		397,924,252.75	



TRADE RECEIVABLES		Rs.	Ps.	Rs.	Ps.
1 Fees Receivable- Nursing College		11,978,733.00		12,644,550.00	
2 Smile Grant A/c		305,717.00		250,322.00	
3 Sundry Debtors (BSNL)		1,068,873.00		1,068,873.00	
4 Sundry Debtors (CGHS)		11,110,526.26		6,958,410.26	
5 Sundry Debtors (ECHS)		8,175,010.30		15,626,135.34	
6 Sundry Debtors (ESIC)		(1,278.00)		365,345.00	
7 Sundry Debtors (Patients)		13,539.62		(114,934.18)	
8 Sundry Debtors (NHPM)		430,094.00		516,090.00	
9 Sundry Debtors (Railways)		-		38,827.00	
10 Sundry Debtors (TPA)		16,542,104.48		9,802,837.54	
11 Sundry Debtors-Others		7,916,228.97		7,991,459.97	
12 Sundry Debtors-CAPF		764,561.70		614,303.00	
13 Sundry Debtors-Pandheet Deendayal		408,234.00		475,534.00	
		58,712,344.33		56,237,752.93	
TRADE PAYABLES- FOR SUPPLIERS		Rs.	Ps.	Rs.	Ps.
1 Sundry Creditors- Nursing College		1,372,397.00		3,751,606.00	
2 Doctor Fees Payable		51,298,502.00		55,755,335.00	
3 Sundry Creditors- Cath Lab		1,197,728.00		1,786,399.00	
4 Sundry Creditors- Anand Medical Store		-		325,329.00	
5 Sundry Creditors- Anand Pharmacy		28,174,290.25		31,174,290.25	
6 Sundry Creditors- Implants		5,207,194.00		5,456,791.00	
7 Sundry Creditors- Referred		412,990.00		61,290.00	
8 Sundry Creditors- Haritam		49,921,471.00		12,373,542.00	
9 Sundry Creditors- Suppliers		28,961,858.75		35,787,859.83	
		166,546,431.00		146,472,442.08	
TRADE PAYABLES- FOR EXPENSES		Rs.	Ps.	Rs.	Ps.
1 Salary Payable- Hospital		11,068,767.00		7,750,503.00	
2 Salary Payable- Nursing College		1,294,030.00		486,634.00	
3 Audit Fee Payable		407,500.00		537,500.00	
4 Director Remuneration Payable		7,190,500.00		2,310,500.00	
5 Expenses of Dr Payable		355,501.00		274,861.00	
6 Bonus Payable		5,615,067.00		-	
7 Telephone Exps Payable		12,120.00		12,370.00	
8 Employers Cont to PF Payable		518,638.00		472,321.00	
9 Employee Cont to PF Payable		497,869.00		453,116.00	
10 PF Exps Payable		20,714.00		19,159.00	
11 Employers Cont to ESI Payable		181,492.00		151,346.00	
12 Employee Cont to ESI Payable		42,089.00		35,126.00	
13 TDS Payable Nursing College		61,440.00		105,240.00	
14 TDS Payable Hospital		2,911,690.00		2,032,844.00	
15 GST Payable		39,204.00		-	
		30,216,621.00		14,641,520.00	



Anand Nirogdham Hospital Pvt.Ltd.(2023-24)

Share Capital

Group Summary

1-Apr-2023 to 31-Mar-2024

Page 1

Particulars	Closing Balance	
	Debit	Credit
Capital Abhimanyu Singh		6,00,000.00
Capital Abhishek Singh		2,60,000.00
Capital Chiranjeev Kumar Taneja		26,55,000.00
Capital Dr Ajay Gupta		24,75,000.00
Capital Dr N.P.Singh		63,25,000.00
Capital Dr Sanjay Agarwal		24,75,000.00
Capital Gautam Anand		42,00,000.00
Capital Hari Om Anand (Huf)		4,50,000.00
Capital Hema Khanna		14,50,000.00
Capital Lalit Bhardwaj		50,00,000.00
Capital Mansi Anand		62,05,000.00
Capital Meena Anand		1,44,65,000.00
Capital Mona Singh		4,90,000.00
Capital Pallavi Bhardwaj		24,50,000.00
Grand Total		4,95,00,000.00



Anand Nirogdham Hospital Pvt.Ltd.(2023-24)

Unsecured Loans

Group Summary

1-Apr-2023 to 31-Mar-2024

Page 1

Particulars	Closing Balance	
	Debit	Credit
Ajay Kumar Gupta Dr		17,46,736.00
Alpna Tyagi Dr		1,66,152.00
Amarnath Sharma		3,67,400.00
Amit Kumar Tyagi		5,00,000.00
Amrish Kumar (Sangeeta)		90,55,000.00
Anhsul Grover		28,50,000.00
Anita Sawhney		11,05,000.00
Ankit Mehra		21,600.00
Ankur Jewellers Pvt.Ltd.		81,90,000.00
Archana Goel W/o Pankaj Goel		5,00,000.00
Archita Rastogi		99,80,000.00
Ashima Sikka Tushar Sikka		6,60,250.00
D.M.Alkalies Pvt.Ltd.		12,00,000.00
Gaurav Singh		5,00,000.00
Gautam Anand		3,99,130.00
Gulzari Lal & Sons (Huf)		10,00,000.00
Hari Kishan Vashistha		15,00,000.00
Hari Om Anand & Sons (Huf)		13,13,969.00
Himanshu Bhatia		6,00,000.00
Indu Bala		30,000.00
Jagannath Agarwal (Yogesh Kumari)		2,25,000.00
K.Gopal Dr		8,00,000.00
Kiran Bala		10,54,900.00
Krishnawati		20,70,000.00
Kuhu Anand		9,00,000.00
Kusum Anand		3,00,000.00
Kusum Goel		5,00,000.00
Luxmi Sharma		1,50,000.00
Mahdup Kumar Tyagi		25,00,000.00
Mahima		4,00,000.00
Manjula Lakhanpal Dr		3,50,000.00
Mansi Anand		18,92,626.00
Meena Anand (Loan)		1,35,40,187.00
Neetika Agarwal Dr		15,94,556.00
Pinki Mehra		21,600.00
Pramila Bakshi		4,50,000.00
Prashant Overseas		17,252.00
Rajeev Anand Dr		8,50,000.00
Rajeev Anand Dr Huf		5,00,000.00
Rajeev Kumar (Dehradun)		4,00,000.00
Raj Pal Singh Bhardwaj Dr		60,00,000.00
Rakha Jaiswal W/o Rajeev Kumar		5,00,000.00
Rama Suri		7,00,000.00
Ravi Prakash		4,60,000.00
R.K.Sharma		19,80,000.00
Sahani Traders		10,50,000.00
Saloni Mehra		10,800.00
Sangeeta Sethi		4,45,633.00
Sanjay Agarwal Dr		18,94,988.00
Sarthak Batra		12,600.00
Shobhit Rastogi		40,00,000.00
Sneh Sharma		10,00,000.00
Sohan Singh (Gola)		2,00,000.00
Carried Over		8,84,55,379.00



continued ...

Anand Nirogdham Hospital Pvt.Ltd.(2023-24)

Unsecured Loans Group Summary : 1-Apr-2023 to 31-Mar-2024

Page 2

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		8,84,55,379.00
Sonia Anand		1,99,029.00
S.R.Diagnostic Pvt.Limited Loan		50,00,000.00
Subhash Chander		17,10,000.00
Subhash Chander (Huf)		14,75,000.00
Sumitra Rani Grover		50,00,000.00
Sunjeet Kaur Sethi		1,26,00,000.00
Sushil Kumar Tyagi		10,00,000.00
Sushma Agarwal		10,00,000.00
Tilak Raj Suri		8,00,000.00
Tilak Raj Suri & Sons (Huf)		14,85,584.00
Tushar Sikka (Huf)		10,27,000.00
Vijay Singh Col.		10,00,000.00
Yatendra Sharma		10,00,000.00
Grand Total		12,17,51,992.00



Anand Nirogdham Hospital Pvt.Ltd.(2023-24)

Loans & Advances (Asset)

Group Summary

1-Apr-2023 to 31-Mar-2024

Page 1

Particulars	Closing Balance	
	Debit	Credit
Amarjeet	27,13,425.00	
Amar Singh	50,000.00	
Ank Restobars Pvt.Ltd.	22,00,150.00	
Aroop Battcharya	9,00,000.00	
Chandra Prakash Tyagi	1,93,15,704.00	
Dinesh Dinker	75,000.00	
D.P.Agarwal Publication Pvt.Ltd.	1,60,58,480.00	
Eninov System Pvt.Ltd.	50,000.00	
Gulshan Kumar (Sachdeva Textiles)	47,09,762.00	
Gupta Enterprises	50,000.00	
Hardeep Dippa	73,05,197.00	
Indus Valley Empires Pvt.Ltd.	27,76,657.00	
Jai Bhagwan Sharma	46,000.00	
Jai Prakash Shaw	56,05,504.00	
Jawala Fin Crop Services Pvt.Ltd.	25,00,000.00	
Kapil Arora	10,45,769.00	
Karamat Tanning Industries	39,808.00	
Lokesh Kataria	39,49,483.00	
Mahendra & Associates	5,20,175.00	
Man Mohan Plastic Pvt.Ltd.	22,40,000.00	
Mohammad Saddam Ansari	3,50,000.00	
Mukta Sachdeva	44,38,069.00	
Navneet Kumar	70,64,495.00	
Navyug Hyper Shoppe (I) Pvt.Ltd.	2,88,111.00	
Neelam Sachdeva	44,14,205.00	
Pankaj Tyagi	8,50,000.00	
Perfect Computer Network	27,67,567.00	
Pooja Jain	4,68,003.00	
Puneet Gupta	1,55,000.00	
Puri Arcade	2,00,02,890.00	
Raj Shyama Construction Pvt.Ltd.	2,83,94,789.21	
Shakuntla Devi	44,01,625.00	
Shally Home Furnishing	19,69,962.00	
Shree Enterprises	37,854.00	
Shree Shakti Enterprises Pvt.Ltd (Loan)	45,00,000.00	
Sindh Drug Distributors	25,549.00	
Sri Balaji Rice Mill	18,47,477.00	
Sunil Kumar (Prof.)	50,000.00	
Swantantra Rastogi	10,97,030.00	
Tara Chand Puri	34,69,590.00	
Tek Chand Goyal	3,452.00	
Up Film Photo Journalish Welfare Association	3,50,000.00	
Vinod Mahajan	2,00,000.00	
Y.K.Sharma	1,00,000.00	
Grand Total	15,93,96,782.21	



M/S ANAND NIROG DHAM HOSPITAL PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH, 2024

Note No. 1 : SIGNIFICANT ACCOUNTING POLICIES

1. Basis of accounting:-

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

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

2. Revenue Recognition :-

Sale of Services

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

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

3. Fixed Assets :-

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

4. Depreciation :-

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

5. Investments :-

Investments are stated at cost.

6. Inventories :-

Inventories are valued as under:-

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



7. Taxes on Income:-

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

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

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

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

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

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

General:

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

FOR SANJAY PARWANDA & CO.
CHARTERED ACCOUNTANTS



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



PLACE : MEERUT
DATED : 01-09-2024
UDIN : 24077969BKGRSS9129

Note No. 2 :NOTES ON FINANCIAL STATEMENTS

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.90,00,0000 /- (Previous Year Rs. 42,00,000/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	«2023-24»	«2022-23»
Audit Fees	3,00,000.00	3,00,000.00
Tax Audit Fees	0.00	0.00
Company Law Matters	0.00	0.00
Service Tax	0.00	0.00
Total	3,00,000.00	3,00,000.00

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Other income include Rs. 15,91,621.00 on account of interest on FDR (P.Y. Rs. 11,99,828.20)
7. Value of Imports
Raw Material Nil
Finished Goods Nil
8. Expenditure in Foreign Currency Nil
9. Earning in Foreign Exchange Nil
10. Previous year figures have been regrouped/rearranged wherever necessary.



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

₹ in rupees

PARTICULARS		31st March 2024	31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	6,82,66,274.84	3,56,18,400.44
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,50,66,500.00	1,49,99,545.00
	Finance Cost	2,46,84,895.73	2,18,18,220.10
	Interest received	(31,00,205.77)	(23,39,899.20)
	Operating profits before Working Capital Changes	10,49,17,464.80	7,00,96,266.34
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(24,74,591.40)	(61,86,611.87)
	Increase / (Decrease) in trade payables	3,56,49,089.92	(3,43,36,815.27)
	(Increase) / Decrease in inventories	(1,316.70)	(1,96,855.55)
	Increase / (Decrease) in other current liabilities	29,79,881.00	(4,07,36,992.00)
	(Increase) / Decrease in Short Term Loans & Advances	(83,18,577.03)	1,35,10,789.23
	Cash generated from Operations	13,27,51,950.59	21,49,780.88
	Income Tax (Paid) / Refund	(60,01,128.00)	(1,05,06,303.47)
	Net Cash flow from Operating Activities(A)	12,67,50,822.59	(83,56,522.59)
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(1,97,64,753.00)	(95,54,747.00)
	Proceeds from sales of tangible assets	1,54,22,882.92	48,51,673.96
	Interest Received	31,00,205.77	23,39,899.20
	Cash advances and loans made to other parties	(22,50,483.30)	(20,00,438.70)
	Cash advances and loans received back	3,29,30,648.00	5,18,09,710.00
	Other Inflow / (Outflows) of cash	(2,00,500.00)	(9,500.00)
	Net Cash used in Investing Activities(B)	2,92,38,000.39	4,74,36,597.46
C.	Cash Flow From Financing Activities		
	Finance Cost	(2,46,84,895.73)	(2,18,18,220.10)
	Increase in / (Repayment) of Long term borrowings	(12,74,60,218.60)	(1,47,95,272.73)
	Net Cash used in Financing Activities(C)	(15,21,45,114.33)	(3,66,13,492.83)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	38,43,708.65	24,66,582.04
E.	Cash & Cash Equivalents at Beginning of period	1,39,85,401.91	1,15,18,819.87
F.	Cash & Cash Equivalents at End of period	1,78,29,110.56	1,39,85,401.91
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	38,43,708.65	24,66,582.04
H.	Difference (F-(D+E))		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For SANJAY PARWANDA AND CO
Chartered Accountants
(FRN: 0011274C)

SANJAY KUMAR PARWANDA
PARTNER
Membership No.: 077969
Place: MEERUT
Date: 01-09-2024



Manoj
For and on behalf of the Board of Directors

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions