

**NEM CARE HOSPITAL TEZPUR PRIVATE LIMITED**

REGISTERED OFFICE: M/S - LUIT VALLEY ENTERPRISES, RANU SINGH ROAD,  
TEZPUR-784001, SONITPUR, ASSAM, INDIA  
CIN: U85300AS2016PTC017428

EMAIL ID: drhiteshbaruah@gmail.com

PHONE: 0361 - 2457344

**DIRECTORS' REPORT**

To,  
The Members,  
M/s Nemcare Hospital Tezpur Private Limited,  
C/o Luit Valley Enterprises, Ranu Singh Road,  
Tezpur-784001, Sonitpur, Assam, India

Your Directors have pleasure in presenting their (5<sup>th</sup>) **Fifth Annual Report** on the business and operations of the Company "M/s Nemcare Hospital Tezpur Private Limited" and the accounts for the Financial Year ended 31<sup>st</sup> March, 2021.

**1. Financial summary or highlights/Performance of the Company:**

The Board's Report shall be prepared based on the stand alone financial statements of the Company.

Particulars	2020-2021 (In Rs.)	2019-2020 (In Rs.)
Revenue from Operations	3,14,56,602	-
Other Income	6,424	57,384
Total	3,14,63,026	57,384
Total Expenses	7,61,66,617	7,47,281
Profit/Loss before extraordinary items and tax	(4,47,03,591)	(6,89,897)
Less: Extraordinary items	0.00	0.00
Profit/loss after extraordinary items but before tax	(4,47,03,591)	(6,89,897)
Less: Current Tax	0.00	0.00
<b>Profit/Loss carried to Balance Sheet</b>	<b>(4,47,03,591)</b>	<b>(6,89,897)</b>

**2. State of Company's Affairs, future outlook and brief description of the Company's working during the year:**

Gross Turnover of the Company during the Financial Year: Rs. 3,14,56,602/- (Rupees Three Crore Fourteen Lakhs Fifty Six Thousand Six Hundred and Two Only)

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**Working Results:**

During the period under review, the Company incurred a Net Loss of Rs.4,47,03,591/- only..

**3. Dividend:**

The Directors do not recommend payment of any dividend for the Financial Year ended on 31<sup>st</sup> March, 2021.

**4. Share Capital:**

The Authorized Share Capital of the Company is Rs. 11,00,00,000 divided into 1,10,00,000 Equity Shares of Rs. 10/- each and Paid Up Share Capital of the Company is Rs. 10,58,69,710 divided into 1,05,86,971 equity shares of Rs. 10/- each as on 31<sup>st</sup> March 2021.

During the year under review the paid-up-share capital of the Company was increased from Rs. 10,07,67,200.00/- to Rs. 10,58,69,710.00/-

**5. Composition of the Board of Directors:**

During the year under review there were no changes in the Composition of Board of Directors.

The Directors of the Company as on 31<sup>st</sup> March, 2021 as furnished in the table below:

Sl. No.	Name	Designation	Date of Appointment
1	Ranjan Kumar Deka	Director	23/05/2016
2	Mihir Kumar Baruah	Director	23/05/2016
3	Hiteswar Baruah	Director	23/05/2016
4	Dharani Dhar Baruah	Director	23/05/2016
5	Pallabi Saikia	Director	23/05/2016
6	Rajmohan Pathak	Director	11/07/2018
7	Perbez Ahmed	Director	28/02/2020
8	Bipul Chandra Kalita	Director	28/02/2020
9	Satyapran Deka	Director	28/02/2020



10	Utpal Jyoti Barman	Director	28/02/2020
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**6. Board Meetings:**

During the Financial Year 2020-21, Thirteen (13) Board Meetings were held on following dates:-

No. of Board meetings held	Date of Board meeting
1 <sup>st</sup> Board Meeting	01/04/2020
2 <sup>nd</sup> Board Meeting	21/05/2020
3 <sup>rd</sup> Board Meeting	10/06/2020
4 <sup>th</sup> Board Meeting	30/06/2020
5 <sup>th</sup> Board Meeting	27/08/2020
6 <sup>th</sup> Board Meeting	01/12/2020
7 <sup>th</sup> Board Meeting	02/12/2020
8 <sup>th</sup> Board Meeting	01/01/2021
9 <sup>th</sup> Board Meeting	30/01/2021
10 <sup>th</sup> Board Meeting	20/02/2021
11 <sup>th</sup> Board Meeting	22/02/2021
12 <sup>th</sup> Board Meeting	25/02/2021
13 <sup>th</sup> Board Meeting	25/03/2021

**Attendance of Directors in the Board Meetings held during the Financial Year ended 2020-21:**

Sl. No	Name of the Director	Particulars	Attendance	
			Number	%
1	Ranjan Kumar Deka	Director	13/13	100
2	Mihir Kumar Baruah	Director	13/13	100
3	Hiteswar Baruah	Director	13/13	100
4	Dharani Dhar Baruah	Director	13/13	100
5	Pallabi Saikia	Director	13/13	100
6	Rajmohan Pathak	Director	13/13	100
7	Perbez Ahmed	Director	13/13	100
8	Bipul Chandra Kalita	Director	13/13	100
9	Satyapran Deka	Director	13/13	100
10	Utpal Jyoti Barman	Director	13/13	100



**7. Disclosure of Interest by Director:**

Your Directors has followed the Corporate Ethics and under Section 184(1) of the Companies Act, 2013 has given the notice to the Company disclosing their interest in companies and firm in which they and their relatives are interested or concerned. They have also confirmed their eligibility under Section 164 of the Companies Act, 2013.

**8. Particulars of Employees:**

As the details required under Rule 5 of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014 requires the details of top ten employees (in terms of remuneration withdrawn) to be enclosed and is applicable for the listed Company, the particulars of the employees is not required since the Company is an unlisted private Company.

**9. Particulars of Contracts or Arrangements with Related Parties:**

All related party transactions that were entered into during the financial year ended 31st March, 2021 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

**10. Material changes affecting the Financial Position of the Company:**

No material changes/events have occurred after Balance Sheet date till the date of the report.

**11. Risk Management Policy:**

Risk Management is an integral part of the business process. The Company has adopted a policy on risk management and has drawn mitigation plans to manage risk. The Board has been taking the consultancy of the professionals regarding the mitigation of any risk arising in the Company from time to time.

**12. Details of significant & material orders passed by the regulators or courts or tribunal:**

No such order has been passed by the authorities that can have an adverse effect on the company's status and operations in future.

**13. Statement in respect of adequacy of Internal Financial Control with reference to the Financial Statements:**

The Company has maintained adequate financial control required for preparing Financial Statements during the period under review.

**14. Maintenance Of Cost Records**

Maintenance of cost record is not required by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013

**15. Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013:**

Your Company continues to have high respect for women since the days of its incorporation. The Board of Directors of the Company is entrusted with the responsibility of maintaining the congenial environment for women along with safety and security of the women in the Company. However no complaint has been lodged relating to sexual harassment during the financial year 2020-21.

**16. Statutory Disclosure:**

None of the Directors of the Company is disqualified under the provisions of Section 164(1) of the Companies Act, 2013.

**17. Issue of Employee Stock Options:**

No shares were issued to employees under Employee stock options during the reporting financial year.

**18. Auditors:**

M/s Sumit L Jain & Associates, Chartered Accountants, were appointed as Statutory Auditor of the Company for a period of 5 years in the 4<sup>th</sup> Annual General Meeting to hold office till the conclusion of 9<sup>th</sup> AGM of the Company at a remuneration to be decided mutually between the Auditors and the Board of the Company.

**19. Auditors' Report:**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

**20. Details regarding the Loans, Investment, Advances, Guarantee pertinent to Section 186 of the Companies Act, 2013:**

During the period under review the Company has not provided any loans, advances to any other body corporate falling under the preview of section 185 and 186 of the Companies Act, 2013.

**21. Extract of Annual Return:**

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT- 9 as a part of this Report as ANNEXURE - I.

**22. Holding, Subsidiaries, joint ventures and associate companies**

The Company is a Subsidiary Company of M/s North East Medical Care And Research Centre Pvt Ltd as defined under section 2(87)(ii) of Companies Act, 2013.

**23. Deposits:**

The Company has not invited/accepted any deposits including any unsecured loans falling within the purview of Section 73 read with Companies (Acceptance of Deposits) Rules, 2014, during the financial year ended 31<sup>st</sup> March, 2020.

**24. Statutory Disclosure:**

None of the directors of the Company is disqualified under the provisions of Section 164(1) of the Companies Act, 2013.

**25. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and out go under Section 134(3)(m) of the Companies Act, 2013:**

The information under this head is not required to be given as there is no energy consumption, technology absorption and foreign exchange earnings and outflow during the year under review.

**26. Directors' Responsibility Statement**

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

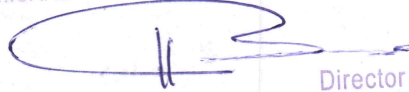
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**27. Acknowledgements:**

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

**For and on behalf of the Board of Directors**

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**Hiteswar Baruah**  
**Director**  
**(DIN: 01157669)**

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**Dharani Dhar Baruah**  
**Director**  
**(DIN: 02094968)**

Date: 05/11/2021  
Place: Guwahati

## FORM NO. MGT 9

## EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2021


Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management &amp; Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U85300AS2016PTC017428
2	Registration Date	23.05.2016
3	Name of the Company	Nemcare Hospital Tezpur Private Limited
4	Category/Sub-category of the Company	Company Limited by shares Indian Non-Government Company
5	Address of the Registered office & contact details	M/s Luit Valley Enterprises, Ranu Singh Road, Tezpur-784001, Sonitpur, Assam, India
6	Email	nemcarehospital@rediffmail.com
7	Whether listed company	No
8	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Hospital Activities	86100	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	M/s North East Medical Care and Research Centre Pvt. Ltd	U85110AS1995PTC004617	Holding	52.34%	2(46)

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.  
  
 Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.  
  
 Director



**IV. SHARE HOLDING PATTERN**

(Equity share capital breakup as percentage of total equity)

**(i) Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the Year (As on 01-April-2020)				No. of Shares held at the end of the year [As on 31-March-2021]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters &amp; Promoters Group</b>									
<b>(1) Indian</b>									
a) Individual/ HUF		510,000	510,000	5.06%		1,685,000	1,685,000	15.39%	10.32%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.		5,781,720	5,781,720	57.38%		5,731,720	5,731,720	52.34%	-5.04%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
<b>Sub Total (A) (1)</b>	-	6,291,720	6,291,720	62.44%	-	7,416,720	7,416,720	67.72%	5.28%
<b>(2) Foreign</b>									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
<b>Sub Total (A) (2)</b>	-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>TOTAL (A)</b>	-	6,291,720	6,291,720	62.44%	-	7,416,720	7,416,720	67.72%	5.28%
<b>B. Public</b>									
<b>1. Institutions</b>									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
<b>Sub-total (B)(1):-</b>	-	-	-	0.00%	-	-	-	0.00%	0.00%

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Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

<b>2. Non-Institutions</b>									
a) Bodies Corp.									
i) Indian			-	0.00%		-	0.00%	0.00%	
ii) Overseas			-	0.00%		-	0.00%	0.00%	
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh		765,000	765,000	7.59%		60,000	60,000	0.55%	-7.04%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh		3,020,000	3,020,000	29.97%		3,475,251	3,475,251	31.73%	1.76%
c) Others (specify)									
Non Resident			-	0.00%		-	0.00%	0.00%	
Overseas			-	0.00%		-	0.00%	0.00%	
Corporate Bodies									
Foreign Nationals			-	0.00%		-	0.00%	0.00%	
Clearing Members			-	0.00%		-	0.00%	0.00%	
Trusts			-	0.00%		-	0.00%	0.00%	
Foreign Bodies - D			-	0.00%		-	0.00%	0.00%	
<b>Sub-total (B)(2):-</b>	-	3,785,000	3,785,000	37.56%	-	3,535,251	3,535,251	32.28%	-5.28%
<b>Total Public (B)</b>	-	3,785,000	3,785,000	37.56%	-	3,535,251	3,535,251	32.28%	-5.28%
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>			-	0.00%				0.00%	0.00%
<b>Grand Total</b>	-	<b>10,076,720</b>	<b>10,076,720</b>	<b>100.00%</b>	-	<b>10,951,971</b>	<b>10,951,971</b>	<b>100.00%</b>	<b>0.00%</b>

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**(ii) Shareholding of Promoter**

SN	Shareholder's Name	Shareholding at the Beginning of the Year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Hiteswar Baruah	60,000	0.60%		85,000	0.78%		0.18%
2	Ranjan Kumar Deka	60,000	0.60%		110,000	1.00%		0.41%
3	Mihir Kumar Baruah	60,000	0.60%		60,000	0.55%		-0.05%
4	Dharani Dhar Baruah	60,000	0.60%		60,000	0.55%		-0.05%
5	Pallabi Saikia	270,000	2.68%		270,000	2.47%		-0.21%
6	PERBEZ AHMED	-	0.00%		500,000	4.57%		4.57%
7	RAJMOHAN PATHAK	-	0.00%		100,000	0.91%		0.91%
8	SATYAPRAN DEKA	-	0.00%		500,000	4.57%		4.57%
9	North East Medical Care And Research	5,781,720	57.38%		5,731,720	52.34%		-5.04%
	<b>Total</b>	<b>6,291,720</b>	<b>62.44%</b>		<b>7,416,720</b>	<b>67.72%</b>		<b>5.28%</b>

**(iii) Change in Promoters' Shareholding (please specify, if there is no change)**

There was change in the promoters shareholding during the year

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the	01/04/2020		6,291,720	62.44%	6,291,720	62.44%
	PROMOTERS HAS BEEN RE-GROUP ON APPOINTMENT OF SHRI PERBEZ AHMED, SHRI RAJMOHAN PATHAK & SHRI SATYAPRAN DEKA AS DIRECTORS OF THE COMPANY	20/06/2020	Allot	50,000		50,000	
		30/06/2020	Allot	25,000		25,000	
		01/04/2020	Transfer	(50,000)		(50,000)	
				1,100,000		1,100,000	
	At the end of the year	31/03/2021		7,416,720	67.72%	7,416,720	67.72%

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Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
<b>1</b>	<b>Bipul Kalita and Pallabi Kalita</b>						
	At the beginning of the year	04/01/2020		300,000	2.74%	300,000	2.74%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year	31/03/2021		300,000	2.74%	300,000	2.74%
<b>2</b>	<b>Jyoti Bhuyan</b>						
	At the beginning of the year	04/01/2020	-	150,000	1.37%	150,000	1.37%
	Changes during the year				0.00%	-	0.00%
	At the end of the year	31/03/2021		150,000	1.37%	150,000	1.37%
<b>3</b>	<b>Satyapran Deka</b>						
	At the beginning of the year	04/01/2020	-	500,000	4.57%	500,000	4.57%
	Changes during the year				0.00%		0.00%
					0.00%		0.00%
	At the end of the year	31/03/2021		500,000	4.96%	500,000	4.57%
<b>4</b>	<b>Siba Prasad Bordoloi</b>						
	At the beginning of the year	04/01/2020	-	100,000	0.91%	100,000	0.91%
	Changes during the year				0.00%	-	0.00%
	At the end of the year	31/03/2021		100,000	0.91%	100,000	0.91%
<b>5</b>	<b>Anil Chandra Kalita</b>						
	At the beginning of the year	04/01/2020		50,000	0.46%	50,000	0.46%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		50,000	0.46%	50,000	0.46%

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Director

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Director

<b>7</b>	<b>Meenakshi Sharma &amp; Dr. Pradip Sharma</b>						
	At the beginning of the	04/01/2020	-	50,000	0.46%	50,000	0.46%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		50,000	0.46%	50,000	0.46%
<b>8</b>	<b>Arup Rajbongshi</b>						
	At the beginning of the	04/01/2020	-	50,000	0.46%	50,000	0.46%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		50,000	0.46%	50,000	0.46%
<b>9</b>	<b>Rajen Kumar Das</b>						
	At the beginning of the	04/01/2020	-	100,000	0.91%	100,000	0.91%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		100,000	0.91%	100,000	0.91%
<b>10</b>	<b>Bishnu Sarma</b>						
	At the beginning of the	04/01/2020	-	50,000	0.50%	50,000	0.46%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		50,000	0.46%	50,000	0.46%

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Hiteswar Baruah						
	At the beginning of the year	01/04/2020		10,000	0.10%	10,000	0.09%
	Changes during the year	30/06/2020	Allot	25,000	0.23%	25,000	0.23%
	At the end of the year	31.03.2021		35,000	0.32%	35,000	0.32%
2	Ranjan Kumar Deka						
	At the beginning of the year	01/04/2020		10,000	0.10%	10,000	0.09%
	Changes during the year	20/06/2020	Allot	50,000	0.46%	50,000	0.46%
	At the end of the year	31/03/2020		60,000	0.55%	60,000	0.55%
3	Mihir Kumar Baruah						
	At the beginning of the year	01/04/2020		60,000	0.60%	60,000	0.55%
	Changes during the year		Allot	-	0.00%	-	0.00%
	At the end of the year	31/03/2021		60,000	0.55%	60,000	0.55%
4	Dharani Dhar Baruah						
	At the beginning of the year	01/04/2020		60,000	0.60%	60,000	0.55%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		60,000	0.55%	60,000	0.55%
5	Pallabi Saikia						
	At the beginning of the year	01/04/2020		270,000	2.68%	270,000	2.47%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		270,000	2.47%	270,000	2.47%
6	Perbez Ahned						
	At the beginning of the year	01/04/2020		500,000	4.96%	500,000	4.57%
	Changes during the year				0.00%		0.00%
	At the end of the year	31/03/2021		500,000	4.57%	500,000	4.57%

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

7	Satyapran Deka						
	At the beginning of the	01/04/2020		500,000	4.96%	500,000	4.57%
	Changes during the year				0.00%		0.00%
					0.00%		0.00%
	At the end of the year	31/03/2021		500,000	4.57%	500,000	4.57%
8	Raj Mohan Pathak						
	At the beginning of the	01/04/2020		100,000	0.99%	100,000	0.91%
	Changes during the year				0.00%	-	0.00%
	At the end of the year	31/03/2021		100,000	0.91%	100,000	0.91%

9	UTPAL JYOTI BARMAN (Joint Holder Nithya Barman)						
	At the beginning of the	01/04/2020		500,000	4.96%	500,000	4.57%
	Changes during the year				0.00%		0.00%
					0.00%		0.00%
	At the end of the year	31/03/2021		500,000	4.57%	500,000	4.57%
10	BIPUL CHANDRA KALITA						
	At the beginning of the	01/04/2020		300,000	2.98%	300,000	2.74%
	Changes during the year				0.00%	-	0.00%
	At the end of the year	31/03/2021		300,000	2.74%	300,000	2.74%

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**V. INDEBTEDNESS**

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	126,718,869.00	-	-	126,718,869.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not	-	-	-	-
<b>Total (i+ii+iii)</b>	<b>126,718,869.00</b>	<b>-</b>	<b>-</b>	<b>126,718,869.00</b>
<b>Change in Indebtedness during the financial year</b>				
* Addition	28,647,578.00	3,700,000.00	-	32,347,578.00
* Reduction	-	-	-	-
<b>Net Change</b>	<b>28,647,578.00</b>	<b>3,700,000.00</b>	<b>-</b>	<b>32,347,578.00</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	155,366,447.00	-	-	159,066,447.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	<b>155,366,447.00</b>	<b>3,700,000.00</b>	<b>-</b>	<b>159,066,447.00</b>

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director



VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL			
A. Remuneration to Managing Director, Whole-time Directors and/or Manager:			NIL
SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
		Name <b>Pallavi Saikia</b>	
		Designation Director	
1	Gross salary	270000	270000
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961		-
2	Stock Option		-
3	Sweat Equity		-
	Commission		-
4	- as % of profit		-
	- others, specify		-
5	Others, please specify	-	-
	Total (A)	270,000.00	- 270,000.00
	Ceiling as per the Act		

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount (Rs/Lac)
1	Independent Directors					
	Fee for attending board committee					-
	Commission					-
	Others, please specify					-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors					-
	Fee for attending board committee					-
	Commission					-
	Others, please specify					-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration					-
	Overall Ceiling as per the Act					

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD/Director

SN.	Particulars of Remuneration	Name of Key Managerial Personnel				Total Amount (Rs/Lac)
		Name	BISHAL MANDAL			
		Designation	COMPANY SECRETARY			
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	100,000.00	-	-	-	100,000.00
	(b) Value of perquisites u/s 17(2) Income-					-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961					-
2	Stock Option					-
3	Sweat Equity					-
4	Commission					-
	- as % of profit					-
	- others, specify					-
5	Others, please specify	-	-	-	-	-
	Total	100,000.00	-	-	-	100,000.00

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

For and on behalf of the Board of Directors

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Hiteswar Baruah  
Director  
(DIN: 01157669)

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.



Director

**INDEPENDENT AUDITORS' REPORT**

To

The Members of

**M/s. Nemcare Hospital Tezpur Private Limited****Report on the audit of the financial statements****Opinion**

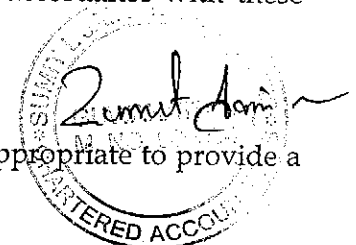
We have audited the accompanying financial statements of **M/s. Nemcare Hospital Tezpur Private Limited**, which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and statement of cash flow for the year ended, and notes to the financial statements, including a summary 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 Companies Act, 2013 ('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 March 31, 2021; its Loss and cash flows for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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 judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on 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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

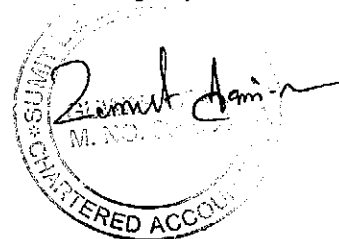
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 standalone 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's, 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 are responsible for the matters stated in section 134 (5) of 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

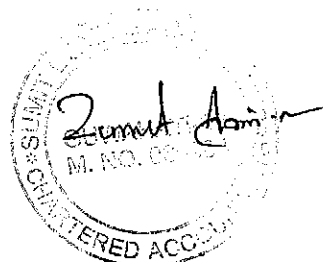
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or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

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

#### **Auditor's responsibilities for the audit of the financial statements**

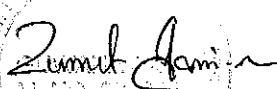
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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.

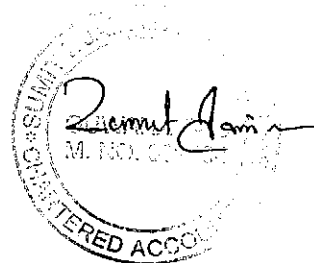
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
 Zameer Jamir  
 M.A. (C.A.)  
 REGISTERED ACCOUNTANT

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, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
  
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  
  - (c) The balance sheet, the statement of profit and loss, and the cash flow statement 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 the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 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 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;
- a. The Company does not have any pending litigations which would impact its financial position;
  - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - c. There has not been any case of transferring of amounts to the Investor Education and Protection Fund by the Company.

For, Sumit L Jain & Associates  
Chartered Accountants  
Firm Registration No.327569E

  
M. No.  
Sumit Jain

Proprietor  
Membership No.069984  
UDIN: 21069984AAAAEM8602  
Place: Guwahati  
Date: 20-10-2021

## Annexure "A" to the Independent Auditor's Report\*

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **M/s. Nemcare Hospital Tezpur Private Limited** of even date)

1. In respect of the Company's fixed assets:

(a) The Company has maintained proper record showing full particulars, including quantitative details and situation of fixed asset.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.

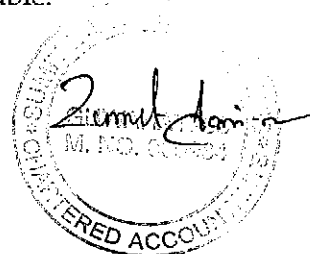
Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and based on examination of the conveyance deed the immovable property is standing in the name of Luit Valley Entertainment Private limited. However same shall be transferred in the name of company as amalgamation order received from Hon'ble National Company law Tribunal, Guwahati.

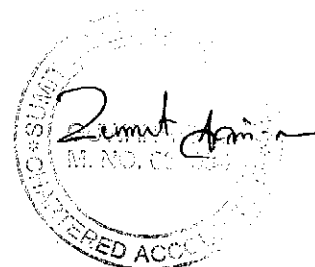
2. The Stock in trade has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

3. According to the information and explanations given to us, the Company has not granted any loan or advances to any companies, firm or other parties covered in the register maintained under section 189 of the companies act 2013

4. In our opinion and according to information and explanation given to us, the company has neither given any loan nor made any investment during the year, therefore provision of section 185 and 186 of the Act regarding thereto are not applicable.

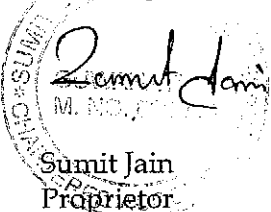
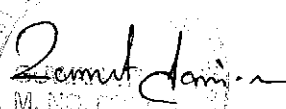


5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits from public and accordingly paragraph 3 (v) of the order is not applicable.
6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
7. In respect of statutory dues:
  - a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including, income-tax, goods and service tax, tds and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.
  - b. According to the information and explanations given to us, no undisputed amounts payable in respect of goods and service tax, tds, and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.
  - c. According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, value added tax which have not been deposited on account of any dispute.
8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. On the basis of review of utilization of fund pertaining to term loans on overall basis and related information as made available to us, the term loan taken by the Company have been applied for the purpose for which they are obtained.



10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the 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 section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to information and explanations given to us, the Company has not made any preferential allotment of Shares.
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, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For, Sumit L Jain & Associates  
Chartered Accountants  
Firm Registration No.327569E



Sumit Jain  
Proprietor

Membership No.069984  
UDIN: 21069984AAAAEM8602  
Place: Guwahati  
Date: 20-10-2021

## **Annexure "B" to the Independent Auditor's Report**

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **M/s. Nemcare Hospital Tezpur Private Limited** of even date)

**Report on the internal financial controls over financial reporting under clause (i) of sub - section 3 of section 143 of the Companies Act, 2013 ("the Act")**

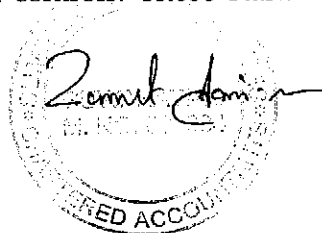
We have audited the internal financial controls over financial reporting of **M/s. Nemcare Hospital Tezpur Private Limited** ("the Company") as at March 31, 2021, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### **Management's responsibility for internal financial controls**

The board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note



Zameer Khan  
INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

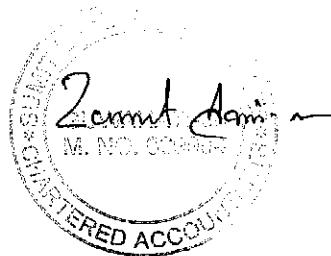
require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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 judgement, including the assessment of the risks of material misstatement in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 (iii) 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.



Audited Balance Sheet as at 31st March, 2021

Particulars	Schedule	Figures as at the end of current reporting period (31.03.21)	Figures as at the end of previous reporting period (31.03.20)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	105,869,710.00	100,767,200.00
(b) Reserves and Surplus	3	(46,431,803.91)	(1,728,213.35)
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		250,000.00	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	4	159,066,447.13	126,718,869.01
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables	5	4,759,522.00	4,983,481.00
(c) Other current liabilities	6	1,131,459.80	291,454.00
(d) Short-term provisions		-	-
<b>Total</b>		<b>224,645,335.02</b>	<b>231,032,790.66</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets		189,892,434.51	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress	7	-	197,818,920.51
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	8	23,092,496.00	29,591,694.00
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories		3,496,560.00	-
(c) Trade receivables		152,124.96	-
(d) Cash and cash equivalents	9	6,366,050.55	2,861,086.15
(e) Short-term loans and advances		-	-
(f) Other current assets	10	1,645,669.00	761,090.00
<b>Total</b>		<b>224,645,335.02</b>	<b>231,032,790.66</b>

See accompanying notes the financial statements.

For, Sumit L Jain and Associates  
Chartered Accountants

(Sumit Jain)

Proprietor

AM No. 069984

FRN: 327569E

UDIN: 21069984AAAAEM8602

Director

NEMCARE HOSPITAL TEZPUR PVT. LTD.

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.

  
Managing DirectorHITESWAR BARUAH  
MANAGING DIRECTOR  
(DIN:- 01157669)MIHIR KUMAR BARUAH  
DIRECTOR  
(DIN:- 01157562)

Date: 20/10/2021

Place: Guwahati

## NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED

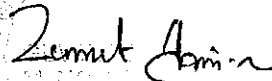
U85300AS2016PTC017428

REGISTERED OFFICE:- C/o Luit Valley Enterprises, Ranu Singh Road, Tezpur, Sonitpur Assam-784001

## Audited Profit and Loss statement for the year ended 31st March, 2021

Particulars	Schedule	Figures as at the end of current reporting period (31.03.21)	Figures as at the end of previous reporting period (31.03.20)
I. Revenue from operations	11	31,456,602	-
II. Other Income		6,424	57,384
<b>III. Total Revenue (I +II)</b>		<b>31,463,026</b>	<b>57,384</b>
<u>III Expenses:</u>			
Cost of materials consumed	12	5,407,656	-
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense	13	11,596,462	-
Financial costs	14	13,086,674	14,724
Depreciation and amortization expense	7	26,987,994	-
Other expenses	15	19,087,831	732,557
		<b>76,166,617</b>	<b>747,281</b>
IV. Profit before exceptional and extraordinary items and tax		(44,703,591)	(689,897)
V. Exceptional Items		-	-
VI. Profit before extraordinary items and tax		(44,703,591)	(689,897)
VII. Extraordinary Items		-	-
viii. Profit before tax		(44,703,591)	(689,897)
IX. Tax expense:			
(1) Current tax		-	-
(2) Tax relating to earlier year		-	-
(3) Deferred tax		-	-
(4) Proposed Dividend @12%		-	-
(5) Dividend		-	-
X. Profit/(Loss) from the period from continuing operations		(44,703,591)	(689,897)
XI. Profit/(Loss) from discontinuing operations		-	-
XII. Tax expense of discounting operations		-	-
XII. Profit/(Loss) from Discontinuing operations		-	-
XIII. Profit/(Loss) for the period		(44,703,591)	(689,897)
XIV. Earning per equity share:			
(1) Basic		(4.22)	(0.07)
(2) Diluted		(4.21)	(0.07)

See accompanying notes the financial statements.

For, Sumit L Jain and Associates  
Chartered Accountants

(Sumit Jain)  
Proprietor  
M.No.069984  
ICAI FRN: 327569E

UDIN: 21069984AAAEM8602

NEMCARE HOSPITAL TEZPUR PVT. LTD.

  
**Managing Director**
HITESWAR BARUAH  
MANAGING DIRECTOR  
(DIN:- 01157669)

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.

DHARANI DHAR BARUAH  
DIRECTOR  
(DIN:- 02094968)
  
 Director
Date: 20/10/2021  
Place: Guwahati



**NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Note No. 1**

**NOTES FORMING PART OF THE ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES:**

**1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The Financial Accounts of the Company are prepared under the historical cost convention in accordance with Generally Accepted Accounting Principles (Indian GAAP) and the provisions of the Companies Act, 2013.

The company generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

**2. USE OF ESTIMATES**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income/expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialize.

**3. FIXED ASSETS**

Fixed Assets have been stated at cost of acquisition together with any other incidental costs including interest during the construction period, if any, for bringing the asset to its working condition for its intended use,

**4. DEPRECIATION**

Depreciation on Fixed Assets has been provided on written down value method by applying the rates specified in Schedule II of the Companies Act, 2013, on pro-rata basis with reference to the actual date of purchase/installation.

**5. CONTINGENT LIABILITIES**

The company has no contingent liability as on the year ended on 31/03/2021.

**6. Employee Benefits**

Employee benefits are recognised as expenses in the statement of Profit and Loss for the year in which the related service is rendered.

**7. REVENUE RECOGNITION**

Revenue items are recognized on their accrual.


**8. ACCOUNTING FOR TAXES ON INCOME**

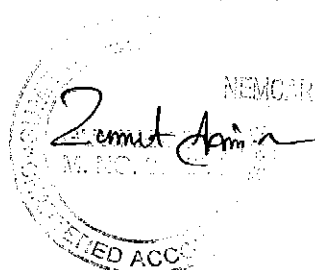
Current Tax provision is not made, as the company has incurred losses during the year.

**9. BORROWING COSTS**

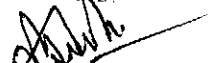
Borrowing costs that are attributable to the acquisition or construction of assets that necessarily takes substantial period of time to get ready for its intended use or sale.

NEMCARE HOSPITAL TEZPUR PVT. LTD.

  
Managing Director



NEMCARE HOSPITAL TEZPUR PRIVATE LTD.

  
Director

**NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**

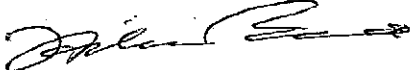
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**REGISTERED OFFICE:- C/o Luit Valley Enterprises, Ranu Singh Road, Tezpur, Sonitpur Assam-784001**

**NOTES ON FINANCIAL STATEMENTS**


	<u>As At 31.3.2021</u>	<u>As At 31.3.2020</u>
	<u>RUPEES</u>	<u>RUPEES</u>
<b>2 SHARE CAPITAL</b>		
<b>AUTHORISED SHARE CAPITAL</b>		
1,10,00,000 Equity shares of Rs. 10/- each	110,000,000.00	110,000,000.00
(Previous year 60,00,000 equity shares of Rs.10/- each)	110,000,000.00	110,000,000.00
<b>ISSUED, SUBSCRIBED &amp; PAID UP</b>		
1,00,76,720 Equity Shares @Rs.10/- each and fully paid up	105,869,710.00	100,767,200.00
(Previous year 1,00,76,720 equity shares of Rs.10/- each)	105,869,710.00	100,767,200.00
<b>TOTAL</b>	105,869,710.00	100,767,200.00
<u>The details of Shareholders holding more than 5% shares:</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
	<u>Current Year</u>	<u>Previous Year</u>
North East Medical Care & Research Centre Pvt. Ltd.	5,751,720	5,781,720
	54.33%	57.38%
<u>The reconciliation of the number of shares outstanding:</u>		
Equity Shares at the beginning of the year of Face Value Re.10/-)	10,076,720.00	5,921,000.00
Add: Shares Issued	510,251.00	4,155,720.00
Less: Shares Brought Back	-	-
Equity Shares at the end of the year	10,586,971.00	10,076,720.00
<b>3 RESERVE &amp; SURPLUS</b>		
<b>Special Rerves (RBI)</b>		
As per last balance Sheet	-	-
Add/ (less): During the Year	-	-
Closing balance	-	-
<b>Securities Premium Reserves</b>		
As per last balance Sheet	-	-
Add/ (less): During the Year	-	-
Closing balance	-	-
<b>Other Reserves</b>		
Subsidy	-	-
(For Capital & Power etc.)	-	-
<b>Profit &amp; Loss Account</b>		
As per last balance Sheet	(1,728,213.35)	(1,038,316.65)
Add/ (less): Profit / (Loss) for the Year	(44,703,590.56)	(689,896.70)
Excess /Short Provision of Taxes	-	-
Closing balance (Transferred to Balance Sheet)	(46,431,803.91)	(1,728,213.35)
<b>TOTAL</b>	(46,431,803.91)	(1,728,213.35)

**NEMCARE HOSPITAL TEZPUR PVT. LTD.**

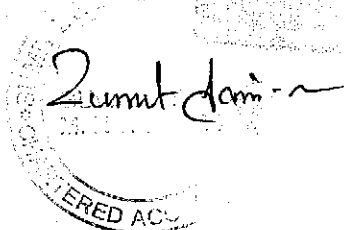


**Managing Director**

**NEMCARE HOSPITAL TEZPUR PRIVATE LTD.**



**Director**



**NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**

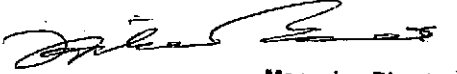
**U85300AS2016PTC017428**

**REGISTERED OFFICE:- C/o Luit Valley Enterprises, Ranu Singh Road, Tezpur, Sonitpur Assam-784001**

**NOTES ON FINANCIAL STATEMENTS**

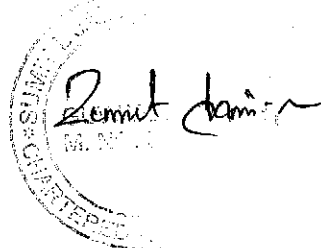
	<u>As At 31.3.2021</u>	<u>As At 31.3.2020</u>
	<u>RUPEES</u>	<u>RUPEES</u>
<b>4 LONG TERM LIABILITIES</b>		
Term Loan from State Bank of India	131,819,245.13	126,718,869.01
GECL Loan from State Bank of India	23,547,202.00	-
Unsecured Loan	3,700,000.00	-
	<u>159,066,447.13</u>	<u>126,718,869.01</u>
<b>5 TRADE PAYABLE</b>		
Sundry Creditors	3,310,967.00	-
Creditor for Capital Assets	1,448,555.00	4,983,481.00
	<u>4,759,522.00</u>	<u>4,983,481.00</u>
<b>6 OTHER CURRENT LIABILITIES</b>		
Electricity Payable	-	9,331.00
Salary Payable	(309,870.00)	53,000.00
Other Current Liabilities	1,064,859.00	154,123.00
Duties & Taxes	251,470.80	-
Provision for Audit Fees	125,000.00	75,000.00
	<u>1,131,459.80</u>	<u>291,454.00</u>
<b>8 LONG TERM LOANS &amp; ADVANCES</b>		
Unsecured considered good		
Advances for Fixed Assets	20,854,594.00	28,629,492.00
Other Loans & Advances	1,100,000.00	-
Security Deposit	1,137,902.00	962,202.00
	<u>23,092,496.00</u>	<u>29,591,694.00</u>
<b>9 CASH &amp; CASH EQUIVALANTS</b>		
Balance with Scheduled Bank		
in Current Account	5,270,640.55	2,020,391.15
Cash in hand (Cash in Hand as certified by the Management)	1,095,410.00	840,695.00
<b>TOTAL</b>	<u>6,366,050.55</u>	<u>2,861,086.15</u>
<b>10 OTHER CURRENT ASSETS</b>		
Others (Receivable in cash or kind)	1,645,669.00	761,090.00
	<u>1,645,669.00</u>	<u>761,090.00</u>

**NEMCARE HOSPITAL TEZPUR PVT. LTD.**

  
Managing Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.

  
Director



Schedule :7

**M/S. NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**  
**DEPRECIATION CHART FOR F. Y. 2020-2021**

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2020-21	WDV as on 31st Mar 2021
6/1/2020	Capital WIP	112,384,437.35	60.00	5,619,222	106,765,215	4.87%	303	4,543,713.00	107,840,724
6/1/2020	Electrical Equipment & Installations	10,387,137.11	10.00	519,357	9,867,780	25.89%	303	2,232,132.00	8,155,005
6/1/2020	Fire Extinguisher & Fighting Equipments	4,426,852.94	5.00	221,343	4,205,510	45.07%	303	1,656,347.00	2,770,506
6/1/2020	Furniture & Fixture	14,653,772.34	10.00	732,689	13,921,083	25.89%	303	3,149,005.00	11,504,767
6/1/2020	INVERTER BATTERY	17,480.37	5.00	874	16,606	45.07%	303	6,540.00	10,940
6/1/2020	Medical Equipment	36,564,451.73	13.00	1,828,223	34,736,229	20.58%	303	6,247,257.00	30,317,195
6/1/2020	Computer & Accessories	2,350,641.04	3.00	117,532	2,233,109	63.16%	303	1,232,469.00	1,118,172
6/1/2020	Other Equipments	533,759.29	5.00	26,688	507,071	45.07%	303	199,711.00	334,048
6/1/2020	Server Storage & Networking	2,236,722.23	6.00	111,836	2,124,886	39.30%	303	729,787.00	1,506,935
6/1/2020	Water Purifier(Water Treatment Plant)	695,376.70	6.00	34,769	660,608	39.30%	303	226,884.00	468,493
6/1/2020	Airconditioner	7,763,475.50	8.00	388,174	7,375,302	31.23%	303	2,012,978.00	5,750,498
6/1/2020	CCTV	24,675.19	8.00	1,234	23,441	31.23%	303	6,398.00	18,277
6/1/2020	Elevators(Lifts)	2,052,043.39	15.00	102,602	1,949,441	18.10%	303	308,391.00	1,743,652
6/1/2020	EIP	1,390,069.39	10.00	69,503	1,320,566	25.89%	303	298,718.00	1,091,351
6/1/2020	GENSET	3,064,131.46	8.00	153,207	2,910,924	31.23%	303	794,493.00	2,269,638
6/1/2020	Refrigerator	141,869.67	8.00	7,093	134,777	31.23%	303	36,786.00	105,084
6/1/2020	Transformer 800 KVA	1,422,528.41	10.00	71,126	1,351,402	25.89%	303	305,693.00	1,116,835
6/1/2020	Trolleys	25,836.75	5.00	1,292	24,545	45.07%	303	9,667.00	16,170
6/1/2020	TV	266,005.63	8.00	13,300	252,706	31.23%	303	68,973.00	197,033
6/1/2020	UPS AND BATTERY	4,208,206.45	5.00	210,410	3,997,796	45.07%	303	1,574,539.00	2,633,667
6/1/2020	Washing Machine I No	81,955.07	8.00	4,098	77,857	31.23%	303	21,250.00	60,705
6/1/2020	Water Pump	82,726.48	8.00	4,136	78,590	31.24%	303	21,450.00	61,276
6/30/2020	Hospital Building	149,800	60.00	7,490	142,310	4.87%	274	5,477	144,323
6/5/2020	Hospital Building	88,229	60.00	4,411	83,818	4.87%	299	3,520	84,709
6/15/2020	Hospital Building	8,115	60.00	406	7,709	4.87%	289	313	7,802
7/6/2020	Hospital Building	2,323,042	60.00	116,152	2,206,890	4.87%	268	83,072	2,239,970
6/15/2020	Hospital Building	8,800	60.00	440	8,360	4.87%	289	339	8,461
7/3/2020	Hospital Building	9,700	60.00	485	9,215	4.87%	271	351	9,349
7/13/2020	Hospital Building	8,800	60.00	440	8,360	4.87%	261	306	8,494
3/31/2021	Hospital Building	2,300	60.00	115	2,185	4.87%	0	-	2,300
3/31/2021	Hospital Building	320,655	60.00	16,033	304,622	4.87%	0	-	320,655
6/17/2020	Hospital Building	3,500	60.00	175	3,325	4.87%	287	134	3,366
7/6/2020	Hospital Building	1,013,561	60.00	50,678	962,883	4.87%	268	36,245	977,316
6/9/2020	Hospital Building	69,040	60.00	3,452	65,588	4.87%	295	2,718	66,322
6/17/2020	Hospital Building	840	60.00	42	798	4.87%	287	32	808
6/15/2020	Hospital Building	5,771	60.00	289	5,482	4.87%	289	222	5,549

NEMCARE HOSPITAL TEZPUR PVT. LTD.

NEMCARE HOSPITAL TEZPUR PRIVATE LTD.

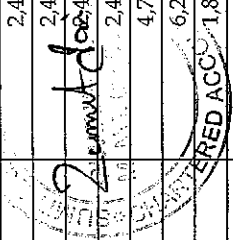
Managing Director

2/22/2021	Hospital Building	50,350	60.00	2,518	47,832	4.87%	37	249	50,101
3/7/2021	Hospital Building	1,400	60.00	70	1,330	4.87%	24	4	1,396
6/17/2020	Hospital Building	3,350	60.00	168	3,182	4.87%	287	128	3,222
3/31/2021	Hospital Building	270,060	60.00	13,503	256,557	4.87%	0	-	270,060
6/16/2020	Electrical Equipment & Installations	30,400	10.00	1,520	28,880	25.89%	288	6,209.00	24,191
6/25/2020	Electrical Equipment & Installations	12,768	10.00	638	12,130	25.89%	279	2,527.00	10,241
6/1/2020	Electrical Equipment & Installations	24,247	10.00	1,212	23,035	25.89%	303	5,211.00	19,036
6/2/2020	Electrical Equipment & Installations	27,151	10.00	1,358	25,793	25.88%	302	5,815.00	21,336
6/3/2020	Electrical Equipment & Installations	2,079	10.00	104	1,975	25.88%	301	444.00	1,635
6/4/2020	Electrical Equipment & Installations	9,473	10.00	474	8,999	25.88%	300	2,015.00	7,458
6/5/2020	Electrical Equipment & Installations	2,115	10.00	106	2,009	25.87%	299	448.00	1,667
6/8/2020	Electrical Equipment & Installations	4,064	10.00	203	3,861	25.89%	296	853.00	3,211
6/9/2020	Electrical Equipment & Installations	686	10.00	34	652	25.95%	295	144.00	542
6/10/2020	Electrical Equipment & Installations	8,664	10.00	433	8,231	25.89%	294	1,807.00	6,857
6/12/2020	Electrical Equipment & Installations	180	10.00	9	171	25.89%	292	37.00	143
6/13/2020	Electrical Equipment & Installations	374	10.00	19	355	25.77%	291	77.00	297
6/15/2020	Electrical Equipment & Installations	2,353	10.00	118	2,235	25.86%	289	482.00	1,871
6/17/2020	Electrical Equipment & Installations	472	10.00	24	448	25.76%	287	96.00	376
6/18/2020	Electrical Equipment & Installations	571	10.00	29	542	25.77%	286	115.00	456
6/19/2020	Electrical Equipment & Installations	5,104	10.00	255	4,849	25.89%	285	1,032.00	4,072
7/22/2020	Electrical Equipment & Installations	928	10.00	46	882	25.95%	252	166.00	762
8/5/2020	Electrical Equipment & Installations	2,773	10.00	139	2,634	25.87%	238	468.00	2,305
8/7/2020	Electrical Equipment & Installations	13,230	10.00	662	12,568	25.88%	236	2,214.00	11,016
8/14/2020	Electrical Equipment & Installations	1,019	10.00	51	968	25.88%	229	165.00	854
9/2/2020	Electrical Equipment & Installations	3,164	10.00	158	3,006	25.90%	210	471.00	2,693
1/12/2021	Electrical Equipment & Installations	1,047	10.00	52	995	25.94%	78	58.00	989
1/13/2021	Electrical Equipment & Installations	1,342	10.00	67	1,275	25.90%	77	73.00	1,269
3/2/2021	Electrical Equipment & Installations	2,020	10.00	101	1,919	25.89%	29	42.00	1,978
3/17/2021	Electrical Equipment & Installations	1,853	10.00	93	1,760	25.86%	14	18.00	1,835
3/18/2021	Electrical Equipment & Installations	2,284	10.00	114	2,170	25.90%	13	21.00	2,263
3/20/2021	Electrical Equipment & Installations	9,663	10.00	483	9,180	25.89%	11	75.00	9,588
3/30/2021	Electrical Equipment & Installations	1,060	10.00	53	1,007	25.89%	1	1.00	1,059
4/8/2021	Electrical Equipment & Installations	1,200	10.00	60	1,140	25.89%	51	43.00	1,157
5/2/2021	Electrical Equipment & Installations	1,200	10.00	60	1,140	25.89%	29	25.00	1,175
3/17/2021	Electrical Equipment & Installations	2,400	10.00	120	2,280	25.89%	14	24.00	2,376
3/23/2021	Electrical Equipment & Installations	2,400	10.00	120	2,280	25.89%	8	14.00	2,386
5/26/2021	Electrical Equipment & Installations	2,400	10.00	120	2,280	25.89%	5	9.00	2,391
3/30/2021	Electrical Equipment & Installations	2,400	10.00	120	2,280	25.89%	1	2.00	2,398
3/30/2021	Electrical Equipment & Installations	4,720	10.00	236	4,484	25.89%	1	3.00	4,717
6/2/2020	Electrical Equipment & Installations	6,254	10.00	313	5,941	25.88%	302	1,339.00	4,915
7/16/2020	Electrical Equipment & Installations	1,800	10.00	90	1,710	25.89%	258	329.00	1,471
6/25/2020	Electrical Equipment & Installations	12,040	10.00	602	11,438	25.89%	279	2,382.00	9,658
6/2/2020	Furniture & Fixture	3,500	10.00	175	3,325	25.89%	302	750.00	2,750
6/8/2020	Furniture & Fixture	8,200	10.00	410	7,790	25.89%	296	1,721.00	6,479

NEMCARE HOSPITAL TEZPUR PVT. LTD.

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Director



6/24/2020	Furniture & Fixture	17,700	10.00	885	16,815	25.89%	280	3,515.00	14,185
6/26/2020	Furniture & Fixture	23,500	10.00	1,175	22,325	25.89%	278	4,633.00	18,867
6/29/2020	Furniture & Fixture	45,184	10.00	2,259	42,925	25.89%	275	8,813.00	36,371
6/29/2020	Furniture & Fixture	10,500	10.00	525	9,975	25.89%	275	2,048.00	8,452
7/3/2020	Furniture & Fixture	2,900	10.00	145	2,755	25.89%	271	557.00	2,343
7/7/2020	Furniture & Fixture	70,092	10.00	3,505	66,587	25.89%	267	13,272.00	56,820
9/25/2020	Furniture & Fixture	3,000	10.00	150	2,850	25.89%	187	398.00	2,602
10/12/2020	Furniture & Fixture	9,250	10.00	463	8,787	25.88%	170	1,115.00	8,135
11/4/2020	Furniture & Fixture	9,000	10.00	450	8,550	25.89%	147	938.00	8,062
11/21/2020	Furniture & Fixture	8,800	10.00	440	8,360	25.89%	130	811.00	7,989
11/27/2020	Furniture & Fixture	14,000	10.00	700	13,300	25.89%	124	1,231.00	12,769
12/9/2020	Furniture & Fixture	9,600	10.00	480	9,120	25.89%	112	763.00	8,837
12/29/2020	Furniture & Fixture	2,850	10.00	143	2,707	25.86%	92	186.00	2,664
2/6/2021	Furniture & Fixture	14,700	10.00	735	13,965	25.89%	53	553.00	14,147
2/11/2021	Furniture & Fixture	8,180	10.00	409	7,771	25.89%	48	278.00	7,902
2/12/2021	Furniture & Fixture	6,800	10.00	340	6,460	25.89%	47	227.00	6,573
3/3/2021	Furniture & Fixture	3,100	10.00	155	2,945	25.89%	28	62.00	3,038
3/4/2021	Furniture & Fixture	14,000	10.00	700	13,300	25.89%	27	268.00	13,732
3/6/2021	Furniture & Fixture	21,500	10.00	1,075	20,425	25.89%	25	381.00	21,119
3/18/2021	Furniture & Fixture	7,600	10.00	380	7,220	25.89%	13	70.00	7,530
6/18/2020	Water Purifier(Water Treatment Plant)	17,000	8.00	850	16,150	31.23%	286	4,161.00	12,839
6/4/2020	Medical Equipment	4,607	13.00	230	4,377	20.59%	300	780.00	3,827
6/6/2020	Medical Equipment	12,000	13.00	600	11,400	20.58%	298	2,016.00	9,984
6/8/2020	Medical Equipment	828,800	13.00	41,440	787,360	20.58%	296	138,334.00	690,466
9/6/2020	Medical Equipment	390,000	13.00	19,500	370,500	20.58%	206	45,302.00	344,698
6/10/2020	Medical Equipment	34,944	13.00	1,747	33,197	20.58%	294	5,793.00	29,151
6/12/2020	Medical Equipment	6,600	13.00	330	6,270	20.58%	292	1,087.00	5,513
6/17/2020	Medical Equipment	350,000	13.00	17,500	332,500	20.58%	287	56,642.00	293,358
6/22/2020	Medical Equipment	29,150	13.00	1,458	27,692	20.58%	282	4,635.00	24,515
6/23/2020	Medical Equipment	1,225,000	13.00	61,250	1,163,750	20.58%	281	194,102.00	1,030,898
6/24/2020	Medical Equipment	4,590	13.00	230	4,360	20.57%	280	724.00	3,866
6/25/2020	Medical Equipment	7,200	13.00	360	6,840	20.58%	279	1,133.00	6,067
6/26/2020	Medical Equipment	5,400	13.00	270	5,130	20.58%	278	846.00	4,554
6/29/2020	Medical Equipment	21,616	13.00	1,081	20,535	20.58%	275	3,352.00	18,264
7/2/2020	Medical Equipment	39,182	13.00	1,959	37,223	20.58%	272	6,010.00	33,172
7/3/2020	Medical Equipment	142,300	13.00	7,115	135,185	20.58%	271	21,745.00	120,555
7/10/2020	Medical Equipment	36,680	13.00	1,834	34,846	20.58%	264	5,460.00	31,220
7/15/2020	Medical Equipment	76,160	13.00	3,808	72,352	20.58%	259	11,123.00	65,037
7/22/2020	Medical Equipment	15,120	13.00	756	14,364	20.58%	252	2,149.00	12,971
7/23/2020	Medical Equipment	2,154	13.00	108	2,046	20.56%	251	305.00	1,849
7/27/2020	Medical Equipment	3,360	13.00	168	3,192	20.58%	247	468.00	2,892
8/10/2020	Medical Equipment	2,301	13.00	115	2,186	20.58%	233	302.00	1,999
8/13/2020	Medical Equipment	177,688	13.00	8,884	168,804	20.58%	230	23,045.00	154,643
8/26/2020	Medical Equipment	2,124	13.00	106	2,018	20.59%	217	260.00	1,864

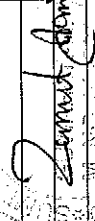
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Managing Director

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10/3/2020	Medical Equipment	275,000	13.00	13,750	261,250	20.58%	179	27,757.00	247,243
10/22/2020	Medical Equipment	4,800	13.00	240	4,560	20.58%	160	433.00	4,367
11/6/2020	Medical Equipment	9,744	13.00	487	9,257	20.58%	145	797.00	8,947
11/20/2020	Medical Equipment	14,119	13.00	706	13,413	20.58%	131	1,043.00	13,076
11/23/2020	Medical Equipment	14,560	13.00	728	13,832	20.58%	128	1,051.00	13,509
11/27/2020	Medical Equipment	183,729	13.00	9,186	174,543	20.58%	124	12,847.00	170,882
12/2/2020	Medical Equipment	117,600	13.00	5,880	111,720	20.58%	119	7,891.00	109,709
12/2/2020	Medical Equipment	693,820	13.00	34,691	659,129	20.58%	119	46,557.00	647,263
12/2/2020	Medical Equipment	4,158	13.00	208	3,950	20.58%	111	260.00	3,898
12/10/2020	Medical Equipment	9,632	13.00	482	9,150	20.58%	111	603.00	9,029
12/10/2020	Medical Equipment	98,560	13.00	4,928	93,632	20.58%	102	5,669.00	92,891
12/19/2020	Medical Equipment	35,280	13.00	1,764	33,516	20.58%	99	1,969.00	33,311
12/22/2020	Medical Equipment	14,280	13.00	714	13,566	20.58%	77	620.00	13,660
1/13/2021	Medical Equipment	6,283	13.00	314	5,969	20.58%	65	230.00	6,053
1/25/2021	Medical Equipment	64,736	13.00	3,237	61,499	20.58%	37	1,351.00	63,385
2/12/2021	Medical Equipment	2,700	13.00	135	2,565	20.58%	47	72.00	2,628
3/20/2021	Medical Equipment	12,600	13.00	630	11,970	20.58%	11	78.00	12,522
6/23/2020	Computer & Accessories	23,500	3.00	1,175	22,325	63.16%	281	11,427.00	12,073
10/3/2020	Computer & Accessories	17,000	3.00	850	16,150	63.16%	179	5,266.00	11,734
1/21/2021	Computer & Accessories	5,500	3.00	275	5,225	63.16%	69	657.00	4,843
2/5/2021	Computer & Accessories	6,400	3.00	320	6,080	63.16%	54	598.00	5,802
6/16/2020	Other Equipments	5,600	8.00	280	5,320	31.23%	288	1,380.00	4,220
8/20/2020	Oxygen Cylinder	192,340	8.00	9,617	182,723	31.23%	223	36,704.00	155,636
2/6/2021	Other Equipments	9,001	8.00	450	8,551	31.24%	53	408.00	8,593
3/30/2021	Other Equipments	13,216	8.00	661	12,555	31.23%	1	11.00	13,205
3/24/2021	Medical Equipment	350,290	13.00	17,515	332,775	20.58%	7	1,383.00	348,907
6/1/2020	Server Storage & Networking	375,994	6.00	18,797	357,137	39.30%	303	122,657.00	253,277
8/28/2020	EPBX System	507,000	8.00	25,350	481,650	31.23%	215	93,280.00	413,720
7/31/2020	Refrigerator	11,900	8.00	595	11,305	31.23%	243	2,475.00	9,425
1/2/2021	Trolleys	7,000	5.00	350	6,650	45.07%	88	761.00	6,239
2/6/2021	Trolleys	8,250	5.00	413	7,837	45.06%	53	540.00	7,710
6/5/2020	TV	23,500.00	8.00	1,175	22,325	31.23%	299	6,013.00	17,487
8/6/2020	UPS AND BATTERY	14,350.00	5.00	718	13,632	45.06%	237	4,199.00	10,151
9/23/2020	UPS AND BATTERY	2,050.00	5.00	103	1,947	45.02%	189	478.00	1,572
6/12/2020	Airconditioner	288,363	8.00	14,418	273,945	31.23%	292	72,055.00	216,308
3/30/2021	Airconditioner	6,656	8.00	333	6,323	31.23%	1	6.00	6,650
6/16/2020	Airconditioner	383,680	8.00	19,184	364,496	31.23%	288	94,559.00	289,121
	Total Assets	216,880,429		10,844,028	206,036,401			26,987,994	189,892,435

  
 Managing Director

NEMCARE HOSPITAL TEZPUR-PVT. LTD.

  
 Director

NEMCARE HOSPITAL TEZPUR-PVT. LTD.

Director

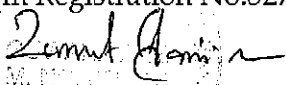
### **Inherent Limitations of Internal Financial controls over financial reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, 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, Sumit L Jain & Associates  
Chartered Accountants  
Firm Registration No.327569E

  
Sumit Jain  
Proprietor

Membership No.069984  
UDIN: 21069984AAAAEM8602

Place: Guwahati  
Date: 20-10-2021



**NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**

**U85300AS2016PTC017428**


**REGISTERED OFFICE:- C/o Luit Valley Enterprises, Ranu Singh Road, Tezpur, Sonitpur Assam-784001**

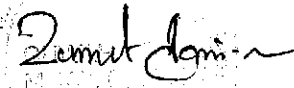
**NOTES ON FINANCIAL STATEMENTS**

	For the Period Ended 31.3.2021 <u>RUPEES</u>	For the Period Ended 31.3.2020 <u>RUPEES</u>
<b>11</b> <u>REVENUE FROM OPERATIONS:</u>		
Sale of Medicine	6,984,022.31	-
Hospital Receipts	24,472,580.00	-
	<u>31,456,602.31</u>	<u>-</u>
<b>12</b> <u>COST OF MATERIAL</u>		
Opening Stock of medicine & Consumables	-	-
Purchases of Medicine & Consumables	8,904,215.85	-
Closing Stock	3,496,560.00	-
	<u>5,407,655.85</u>	<u>-</u>
<b>13</b> <u>EMPLOYEE BENEFIT EXPENSES</u>		
Salaries & Wages & and other benefits	11,596,462.00	-
	<u>11,596,462.00</u>	<u>-</u>
<b>14</b> <u>FINANCIAL COST</u>		
Interest Expenses & Bank Charges & Commision	13,061,674.24	14,724.00
Interest on Unsecured Loan	25,000.00	-
	<u>13,086,674.24</u>	<u>14,724.00</u>

NEMCARE HOSPITAL TEZPUR PVT. LTD.

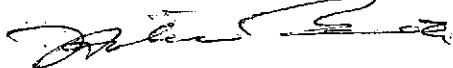
  
Managing Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD  
  
Director

  
Director

15 OTHER EXPENSES	For the Period Ended	For the Period Ended
	31.3.2021	31.3.2020
	<u>RUPEES</u>	<u>RUPEES</u>
Audit Fees	58,100.00	40,000.00
Consumables Goods	217,373.00	-
Consultancy Fees	10,713,915.00	-
Hospital Maintenance	814,134.00	75,000.00
Medical Tools	49,918.00	-
Hiring Charges	32,826.00	-
Misc. Expenses	12,880.00	-
Bio Medical Wastage	177,000.00	-
Carrying Charges	21,370.00	-
Festival & Puja Expenses	25,882.00	-
Cleaning Expenses	1,000.00	-
Clinical Establishment License Fees	5,000.00	-
Professional Fees	620,500.00	-
Courier Charges	3,838.00	-
Repair & Maintenance	1,013,007.00	-
Labour Charges	22,000.00	-
Discount Allowed	200.00	-
Meeting Expenses	131,565.00	-
Donation	1,000.00	-
Entertainment Expenses	51,656.00	-
Fooding & Refreshment Expenses	121,759.00	-
Power & Fuel Expenses	2,654,843.00	-
GPRS Rent Charges for Swipe Machine	18,842.24	-
House Keeping Charges	568,907.00	-
Implant Charges(Ortho)	1,000.00	-
Internet Charges	34,263.00	-
Investigation Charges	154,085.00	-
Rent	215,000.00	-
Laundry Charges	870.00	-
Lodging Expenses	37,842.00	-
Medical Camp Expenses	23,700.00	-
Mobile & Telephone Bill	96,931.00	-
Office & General Expenses	36,616.00	17,397.00
Patient Referral Charges	48,040.00	-
Pharmacist License Charges	60,000.00	-
Printing & Stationary	209,777.00	-
Registration & Licence FeesFees	107,420.00	-
Security Services	418,046.00	-
Septik Tank Cleaning Expenses	7,000.00	-
Set Top Box Recharge Charges	15,530.00	-
Staff Night Duty Allowances	2,200.00	-
Staff Welfare	1,374.00	-
Newspaper & Periodicals	5,907.00	-
Transportation Charges	35,600.00	-
Travelling & Conveyance Allowances	238,923.00	-
Unloading Charges	200.00	-
Filing Fees	-	333,162.00
Other Expenses	-	267,000.00
Round off	(8.46)	(2.00)
	<u>19,087,831</u>	<u>732,557</u>

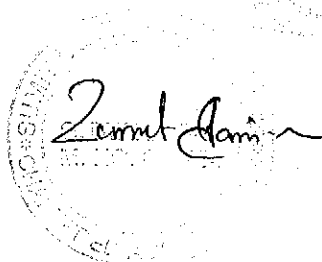
NEMCARE HOSPITAL TEZPUR PVT. LTD.



Managing Director

NEMCARE HOSPITAL TEZPUR PRIVATE LTD

  
Director



**NEMCARE TEZPUR HOSPITAL PRIVATE LIMITED**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Note No.**

11. There is no contingent liability of the company.

12. Previous year's figures have been re-classified, re-arranged and re-grouped wherever necessary.

13. In the opinion of the Board of Directors of the Company, the Current Assets, Loans and Advances have the value on realization in ordinary course of business equal to the amount at which they are stated.

14. Payment to Auditors:

	<u>Current year</u>	<u>Previous year</u>
a) As auditor	50,00.00	40,000.00
b) As advisor, or in any other capacity, in respect of		
i) Taxation matters;	--	--
ii) Company law matters	--	--
iii) Management Services and	--	--
c) In any other manner	8100.00	--

15. Earning Per Share

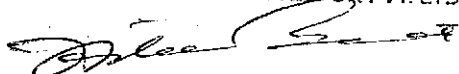
Net Profit after tax	Rs. -4,46,93,591	Rs. -
675,713		
Less: Dividend preference share and Tax thereon	Rs. 0.00	Rs. 0.00
Net profit available for equity shareholders (Numerator used for calculation)	Rs. -4,47,03,591	Rs. -675713
Weighted Average number of equity shares of Rs.100/each	1,05,86,971	100,76,700
Earning per share-		
Basic	-4.22	-0.07
Diluted	-4.21	-0.07

16. Details of dues to Micro and Small Enterprises as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 based on the available information with company are as under:

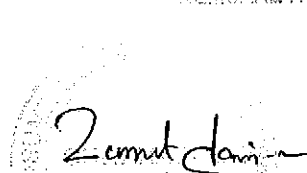
	<u>Current year</u>	<u>Previous year</u>
(i) Principal amount as at the end of the year	Nil	Nil
Interest thereon as at the end of the year	Nil	Nil
(ii) Amount paid beyond the respective due date during the year	Nil	Nil
Interest paid thereon in terms of Sec. 16 during the year	Nil	Nil

17. Segment information: The Company operates in a single business segment viz. "Multi Specialty Hospital Business". Accordingly, there are only one geographical segments, the secondary segment reporting is not applicable.

NEMCARE HOSPITAL TEZPUR PVT. LTD.

  
Managing Director

NEMCARE HOSPITAL TEZPUR PVT. LTD.

  
Director

  
Director

**NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

18. Related Party Disclosures by Accounting Standard-18, "Related party disclosures", issued by The Institute of Chartered accountants of India are applicable:-

(i) List of Related Parties where control exists and related parties with whom transactions have taken place and relationships:

Relationship	Name of the Related Party
a) Holding Company	North East Medical Care & Research Centre Pvt. Ltd.
b) Subsidiary Companies	Nil
c) Key Managerial Personnel and their relatives	Ranjan Kumar Deka Mihir Kumar Baruah Hiteswar Baruah Dharani Dhar Baruah Perbez Ahmed Pallabi Saikia Rajmohan Pathak Bipul Chandra Kalita Satyapran Deka Utpal Jyoti Barman

(ii) Transactions during the year with related parties


Type of Transactions	Holding Company	Enterprises owned or significantly influenced by key management and /or their relatives	Key Managerial Personnel and their Relatives
Shares Allotted	--	75,000/-	155,000/-
Directors Remuneration paid to Mrs. Pallavi Saikia	2,70,000/-	--	--

Sub Note 1: Related Party Relationship is identified on the basis of available information.

Sub Note2: No amount has been written off / written back during the year in respect of debts due from or to related parties.

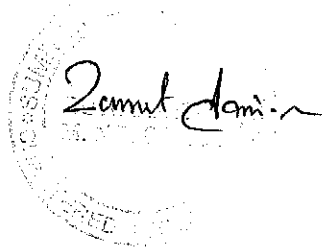
19. Value of Import on CIF basis	Nil	Nil
20. Expenditure in foreign currency	Nil	Nil
21. Earnings in foreign currency is	Nil	Nil
22. Amount remitted on a account of dividends in foreign currency	Nil	Nil

NEMCARE HOSPITAL TEZPUR PVT. LTD.

  
Managing Director

NEMCARE HOSPITAL TEZPUR PRIVATE LIMITED

  
Director

  
Zannat Jamin