

## INDEPENDENT AUDITOR'S REPORT

To the Members of Unicus Health Care Private Limited

Report on the Standalone Financial Statements

### Opinion

We have audited the accompanying Standalone financial statements of **Unicus Health Care Private Limited ("the Company")**, which comprises the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss and Statement of Cash Flows for the year then 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 standalone 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 March 31, 2018, and Statement of Profit & Loss and its Cash Flows 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 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.

Anirban Seth



## Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 implementation and maintenance of 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

## Auditor's Responsibility 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.

## Report on Other Legal and Regulatory Requirements

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.

Anirban Seth



(d) In our opinion, the aforesaid standalone 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) The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

(f) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

For **Amit Ganguly & Co.**

Chartered Accountants

Firm's Registration Number: 324272E

Anirban Seth



Anirban Seth

Partner

Membership Number: 305393

Place: Kolkata

Date: June 5th, 2018.

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

### **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 Unicus Health Care Private Limited ("the Company") as of March 31, 2018 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 judgment, 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.

*Anirban Seth*



## 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, 2018, 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 **Amit Ganguly & Co.**

**Chartered Accountants**

**Firm's Registration Number : 324272E**

*Anirban Seth.*

**Anirban Seth**

**Partner**

**Membership Number : 305393**



Place: Kolkata

Date: June 5th, 2018

**UNICUS HEALTH CARE PRIVATE LIMITED**  
BALANCE SHEET AS AT 31ST MARCH' 2018

Particulars	Note No.	31/03/2018	
		Amount (Rs.)	Amount (Rs.)
<b>EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	3	100,000.00	
(b) Reserves and Surplus	4	(154,455.00)	(54,455.00)
(2) Share Application Money Received, pending allotment			-
(3) Non-current Liabilities			
(a) Long-term Borrowings		-	
(b) Deferred Tax Liabilities		-	
(c) Long-term Provisions		-	
(4) Current Liabilities			
(a) Short-term Borrowings		-	
(b) Trade Payables		-	
(c) Other Current Liabilities		-	
(d) Short-term Provisions	5	68,900.00	
<b>TOTAL</b>			68,900.00
<b>ASSETS</b>			<b>14,445.00</b>
(1) Non-current Assets			
(a) Fixed Assets			
(i) Gross Carrying Amount		-	
(ii) Less : Depreciation		-	
(iii) Net Carrying Amount		-	
(b) Deferred Tax Assets			-
(c) Long-term Loans and Advances			-
(d) Preliminary Expenses (To the extent not written off)			-
(2) Current Assets			
(a) Inventories			-
(b) Investments			-
(c) Trade Receivables			-
(d) Cash & Bank Balances			-
(e) Short-term Loans and Advances	6		14,445.00
(f) Other Current Assets			-
<b>TOTAL</b>			<b>14,445.00</b>

Summary of Significant Accounting Policies

2

The accompanying notes are an integral part of the financial statements

As per our report annexed of even date  
For Amit Ganguly & Co.  
Chartered Accountants  
FRN - 324272E

On behalf of the Board

Anirban Seth

Anirban Seth  
Partner  
Membership No. - 305393  
9/2 Citizens,  
103, Manicktala Main Road  
Kolkata - 700 054  
Date: June 5th, 2018



Pinaki Banerjee  
(Director)  
DIN - 07751056

Kankana Bhattacharyya  
(Director)  
DIN - 07589485

**UNICUS HEALTH CARE PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH ' 2018**

Particulars	Note No.	31/03/2018	
		Amount (Rs.)	Amount (Rs.)
<b>INCOME:</b>			
I. Revenue from Operations			-
II. Other Income			-
<b>Total Revenue</b>			-
<b>III. EXPENSES :</b>			
Employee Benefit Expenses			-
Operation & Other Expenses		154,455.00	
Finance Costs			-
Depreciation			-
<b>Total Expenses</b>		<b>154,455.00</b>	
<b>IV. Profit Before Tax</b>			<b>(154,455.00)</b>
<b>V. Tax Expense :</b>			
Current Tax		-	
Deferred Tax Liability / (Assets) (Net)		-	
			-
<b>VI. Profit / ( Loss ) for the year</b>			<b>(154,455.00)</b>
Basic & Diluted Earning per Equity Share of Rs. 10/- each			<b>(1.54)</b>

Summary of Significant Accounting Policies

2

As per our report annexed of even date  
For Amit Ganguly & Co.  
Chartered Accountants  
FRN - 324272E

On behalf of the Board

*Anirban Seth*

**Anirban Seth**

Partner

Membership No. - 305393

9/2 Citizens,

103, Manicktala Main Road

Kolkata - 700 054

Date: June 5th, 2018



**Pinaki Banerjee**

(Director)

DIN - 07751056

**Kankana Bhattacharyya**

(Director)

DIN - 07589485

## **UNICUS HEALTH CARE PRIVATE LIMITED**

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2018

### **1. GENERAL INFORMATION**

The Company was incorporated on 6th September, 2017 as a Private Limited Company.

### **2. Summary of Significant Accounting Policies**

#### **A) Basis of Preparation of Financial Statements**

The Financial Statements have been prepared under the historical cost convention based on assumptions of going concern, consistency, with the generally accepted accounting principles (GAAP) in India on an accrual basis with the Accounting Standards notified under Companies (Accounts) Rules 2014 and the relevant position of the Companies Act 2013.

All assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. The Company expects its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

#### **B) Cash and Cash Equivalent**

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short term investments, if any with an original maturity of three months or less.

#### **C) Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit/(loss) before extra-ordinary items and tax is adjusted for the effects of transactions of non-cash nature. The cash flow from operating, investing and financing activities of the Company are segregated based on the available information.

*Anirban Sen.*



#### **D) Earning per share (EPS)**

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the period. For the purpose of calculating diluted earning per share, the net profit for the year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### **E) Accounting for Taxes on Income**

Income Tax expense comprises current tax, fringe benefit tax and deferred tax charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year based on applicable tax rates and laws. Deferred tax is recognized on timing difference; being the difference between taxable incomes and accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates applicable at the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future.

During the FY 2017-18, the company has generated a Deferred Tax Asset of Rs. 17,210, however due to absence of any Profit during the year it has not been recognized in the Accounts for the year.

#### **F) Provisions**

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

#### **G) General**

Accounting policies not specifically referred to are consistent with generally accepted accounting principles.

*Anirban Sen.*  


**UNICUS HEALTH CARE PRIVATE LIMITED**  
Notes Forming Integral Part of the Balance Sheet as at 31/03/2018

		31/03/2018 Amount (Rs.)
3	<b>SHARE CAPITAL</b>	
	<b>Authorised</b> 5,00,000 Equity Shares of Rs. 10/- each	5,00,000.00
	<b>Issued, Subscribed and Paid-up</b> 10,000 Equity Shares of Rs. 10/- each fully Paid up	100,000.00
		<b>100,000.00</b>

a) **Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

	As at 31/03/2018	
	No. of Shares held	Amount paid up
Opening Balance at the beginning of the period	-	-
Add: Issued during the year	10,000	100,000.00
Closing Balance at the end of the period	10,000	100,000.00

b) **Terms / rights attached to Equity Shares**

The company has one class of equity shares having face value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting. During the year ended 31st March 2018, No dividend has been proposed to be paid.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the no. of equity shares held by the shareholders.

c) **Details of shareholders holding more than 5% shares in the Company**

	As at 31/03/2018	
	Nos.	% holding
<b>Equity share of Rs. 10/- each fully paid</b>		
Kankana Bhattacharyya	2,500.00	25.00
Pinaki Banerjee	2,500.00	25.00
Rahul Jha	2,500.00	25.00
Arko Provo Basu	2,500.00	25.00

	As at 31/03/2018	
	Amount (Rs.)	Amount (Rs.)
4	<b>RESERVES AND SURPLUS</b>	
<b>Capital Reserves</b>		-
<b>Securities Premium Reserves</b>		-
<b>Statement of Profit and Loss Account</b>		
Opening Balance	-	
Add: Profit / (Loss) for the Year	(154,455.00)	
<b>Less : Appropriations :</b>		
Proposed Equity Dividend	-	
Dividend Distribution Tax	-	
Closing Balance		(154,455.00)
<b>Total Reserves and Surplus</b>		<b>(154,455.00)</b>

Amrithan Seth  


		As at 31/03/2018	
		Amount (Rs.)	Amount (Rs.)
5	<b><u>OTHER CURRENT LIABILITIES</u></b>		
	Audit Fees		5,900.00
	Rent		63,000.00
			<b>68,900.00</b>
6	<b><u>CASH AND BANK BALANCES</u></b>		
	<b><u>Cash &amp; Cash Equivalent</u></b>		
	<b><u>Cash on Hand</u></b> (As certified by Management)		4,404.00
	<b><u>Balances with Banks</u></b>		
	a) In Current Account		
	With Karur Vysya Bank	10,041.00	10,041.00
			<b>14,445.00</b>

Anirban Saha.



# UNICUS HEALTH CARE PRIVATE LIMITED

NOTES FORMING PART OF THE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

Sl. No.		31/03/2018	
		Amount (Rs.)	Amount (Rs.)
7	<b>OPERATION &amp; OTHER EXPENSES</b>		83,545.00
	Preliminary Expenses		1,500.00
	Rates and Taxes		500.00
	ROC Filing Fees		10.00
	Legal Expenses		63,000.00
	Rent		
	<b>Auditors' Remuneration</b>	5,900.00	5,900.00
	Statutory Audit Fee		
			<b>154,455.00</b>

Amirban Seth.



## 8. Other Notes

i) Gratuity & Leave Encashment

Neither Gratuity nor Leave Encashment is applicable to the employees of the company.

ii) Dues to Micro, Small and Medium Industries

There is no amount due to micro, small and medium industries as on 31/03/2018.

iii) The assets and liabilities which are expected to be realized and payable in the ordinary course of business not later than 12 months from the reporting date have been classified as current assets and current liabilities in the Balance Sheet. All other assets and liabilities have been classified as non-current.

Anirban Sen.



**UNICUS HEALTH CARE PRIVATE LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2018**

Particulars	31/03/2018	
	Amount (Rs.)	Amount (Rs.)
<b>A. NET PROFIT / (LOSS) BEFORE TAX</b>	(154,455.00)	
<b>ADJUSTMENT FOR</b>		
Depreciation	-	
Interest (Income) & Other Income	-	
Income Adjustments for PYs	-	
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		(154,455.00)
<b>ADJUSTMENT FOR</b>		
Other Current Liabilities	68,900.00	
<b>CASH GENERATED FROM OPERATION ACTIVITIES</b>		68,900.00
Less: Adjustment for Income Tax	-	
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>		<b>(85,555.00)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest (Income) & Other income	-	
Purchase of Fixed Assets	-	
Sale of Fixed Assets	-	
Non-current Investments	-	
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>		-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of Share Capital	100,000.00	
Proposed Dividend for the FY including Dividend Distribution	-	
Tax	-	
Share Application Money, pending allotment	-	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>		100,000.00
<b>(A + B + C)</b>		<b>14,445.00</b>
Net Increase/(Decrease) in Cash and Cash Equivalent		14,445.00
Closing Cash & Cash Equivalent as at 31st March		-
Opening Cash & Cash Equivalent as at 1st April		-

**Notes to the Cash Flow Statement**

1. Cash & Cash Equivalent represents	4,404.00
a) Cash on Hand	10,041.00
b) Balance With Bank	<b>14,445.00</b>

As per our report annexed of even date  
For **Amit Ganguly & Co.**

Chartered Accountants  
FRN - 324272E

*Anirban Seth*

**Anirban Seth**  
Partner

Membership No. - 305393  
9/2 Citizens,  
103, Manicktala Main Road  
Kolkata - 700 054  
Date: June 5th, 2018



On behalf of the Board



*Kankana Bhattacharjee*

**Kankana Bhattacharjee**  
(Director)  
DIN - 07589485  
Kolkata  
700036



## INDEPENDENT AUDITORS' REPORT

To the Members of Unicus Health Care Private Limited

Report on the Standalone Financial Statements

### Opinion

We have audited the accompanying Standalone financial statements of **Unicus Health Care Private Limited ("the Company")**, which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year then 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 standalone 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 March 31, 2020, and Statement of Profit & Loss and its Cash Flows 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 Auditors' 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 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.



*Amit Ganguly*

## Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 implementation and maintenance of 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 Board of Directors is also responsible for overseeing the company's financial reporting process.

## Auditors' Responsibility 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 auditors' 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.

## Report on Other Legal and Regulatory Requirements

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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



*Amit Ganguly*

(e) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

For Amit Ganguly & Co.

Chartered Accountants

Firm's Registration Number: 324272E

*Amit Ganguly*



Amit Ganguly

Partner

Membership Number: 053494

Place: Kolkata

Date: December 7th, 2020.

UDIN - 21053494AAAACR9137

**UNICUS HEALTH CARE PRIVATE LIMITED**  
BALANCE SHEET AS AT 31ST MARCH' 2020

Particulars	Note No.	31/03/2020		31/03/2019	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>EQUITY AND LIABILITIES</b>					
(1) Shareholders' Funds					
(a) Share Capital	3	1,00,000.00		1,00,000.00	
(b) Reserves and Surplus	4	(6,87,783.00)	(5,87,783.00)	(3,33,556.00)	(2,33,556.00)
(2) Share Application Money Received, pending allotment			-		-
(3) Non-current Liabilities					
(a) Long-term Borrowings		-	-	-	-
(b) Deferred Tax Liabilities		-	-	-	-
(c) Long-term Provisions		-	-	-	-
(4) Current Liabilities					
(a) Short-term Borrowings	5	9,14,583.00		1,68,050.00	
(b) Trade Payables	6	-		-	
(c) Other Current Liabilities	7	59,400.00		74,800.00	
(d) Short-term Provisions		-		-	
			9,73,983.00		2,42,850.00
<b>TOTAL</b>			<b>3,86,200.00</b>		<b>9,294.00</b>
<b>ASSETS</b>					
(1) Non-current Assets					
(a) Property, Plant & Equipment					
(i) Gross Carrying Amount		-	-	-	-
(ii) Less : Depreciation		-	-	-	-
(iii) Net Carrying Amount			-		-
(b) Deferred Tax Assets			-		-
(c) Long-term Loans and Advances			-		-
(d) Preliminary Expenses (To the extent not written off)			-		-
(2) Current Assets					
(a) Inventories			1,95,000.00		-
(b) Investments			-		-
(c) Trade Receivables			-		-
(d) Cash & Bank Balances	8		1,91,200.00		9,294.00
(e) Short-term Loans and Advances			-		-
(f) Other Current Assets			-		-
<b>TOTAL</b>			<b>3,86,200.00</b>		<b>9,294.00</b>

Summary of Significant Accounting Policies 2  
The accompanying notes are an integral part of the financial statements

As per our report annexed of even date  
For Amit Ganguly & Co.  
Chartered Accountants  
FRN - 324272E

*Amit Ganguly*

**Amit Ganguly**  
Partner  
Membership No. - 053494  
9/2 Citizens,  
103, Manicktala Main Road  
Kolkata - 700 054  
Date : 07-Dec-2020



On behalf of the Board

*Banerjee*

**Pinaki Banerjee**  
(Director)  
DIN - 07751056



*Kankana Bhattacharyya*  
**Kankana Bhattacharyya**  
(Director)  
DIN - 07589485

**UNICUS HEALTH CARE PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH ' 2020**

Particulars	Note No.	31/03/2020		31/03/2019	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>INCOME:</b>					
I. Revenue from Operations	9		7,83,197.00		-
II. Other Income			-		-
<b>Total Revenue</b>			<b>7,83,197.00</b>		<b>-</b>
<b>III. EXPENSES :</b>					
Employee Benefit Expenses	10		1,13,787.00		-
Operation & Other Expenses	11		10,19,827.00		1,78,275.00
Finance Costs	12		3,810.00		826.00
Depreciation			-		-
<b>Total Expenses</b>			<b>11,37,424.00</b>		<b>1,79,101.00</b>
IV. Profit Before Tax			(3,54,227.00)		(1,79,101.00)
V. Tax Expense :					
Current Tax			-		-
Deferred Tax Liability / (Assets) (Net)			-		-
VI. Profit / ( Loss ) for the year			<b>(3,54,227.00)</b>		<b>(1,79,101.00)</b>
Basic & Diluted Earning per Equity Share of Rs. 10/- each			(35.42)		(17.91)

Summary of Significant Accounting Policies

2

As per our report annexed of even date  
 For Amit Ganguly & Co.  
 Chartered Accountants  
 FRN - 324272E

*Amit Ganguly*

**Amit Ganguly**

Partner

Membership No. - 053494

9/2 Citizens,

103, Manicktala Main Road

Kolkata - 700 054

Date : 07-Dec-2020



On behalf of the Board

*Pinaki Banerjee*

**Pinaki Banerjee**

(Director)

DIN - 07751056

*Kankana Bhattacharyya*



**Kankana Bhattacharyya**

(Director)

DIN - 07589485

**UNICUS HEALTH CARE PRIVATE LIMITED**

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2020

**1. GENERAL INFORMATION**

The Company was incorporated on 6th September, 2017 as a Private Limited Company.

**2. Summary of Significant Accounting Policies**

**A) Basis of Preparation of Financial Statements**

The Financial Statements have been prepared under the historical cost convention based on assumptions of going concern, consistency, with the generally accepted accounting principles (GAAP) in India on an accrual basis with the Accounting Standards notified under Companies (Accounts) Rules 2014 and the relevant position of the Companies Act 2013.

All assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. The Company expects its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

**B) Property, Plant & Equipment**

PPE are stated at cost of acquisition less accumulated depreciation. Cost include all expenses incurred to bring the asset to its' present location and condition.

Purchase of any PPE of Rs. 5,000/- or below is depreciated at 100 % in the year of purchase.

*Omit Ganguly*



### C) Accounting for Taxes on Income

Income Tax expense comprises current tax, fringe benefit tax and deferred tax charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year based on applicable tax rates and laws. Deferred tax is recognized on timing difference; being the difference between taxable incomes and accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates applicable at the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future.

### D) Earning per share (EPS)

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the period. For the purpose of calculating diluted earning per share, the net profit for the year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

### E) Depreciation

Depreciation on PPE is provided on written down value method based upon the useful life of the respective PPE in accordance with Schedule II, Part C of the Companies Act, 2013 in such a manner that after the lapse of prescribed useful life the residual value is 5% of the original cost.

In case of impairment, if any, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

### F) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

### G) General

Accounting policies not specifically referred to are consistent with generally accepted accounting principles.

*Amit Garg*



**UNICUS HEALTH CARE PRIVATE LIMITED**  
Notes Forming Integral Part of the Balance Sheet as at 31/03/2020

	31/03/2020 Amount (Rs.)	31/03/2019 Amount (Rs.)
<b>3 SHARE CAPITAL</b>		
<b>Authorised</b> 5,00,000 Equity Shares of Rs. 10/- each	50,00,000.00	50,00,000.00
<b>Issued, Subscribed and Paid-up</b> 10,000 Equity Shares of Rs. 10/- each fully Paid up	1,00,000.00	1,00,000.00
	<b>1,00,000.00</b>	<b>1,00,000.00</b>

**a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

	As at 31/03/2020		As at 31/03/2019	
	No. of Shares held	Amount paid up	No. of Shares held	Amount paid up
Opening Balance at the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Add: Issued during the year	-	-	-	-
Closing Balance at the end of the period	10,000	1,00,000.00	10,000	1,00,000.00

**b) Terms / rights attached to Equity Shares**

The company has one class of equity shares having face value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting. During the year ended 31st March 2020, No dividend has been proposed to be paid. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the no. of equity shares held by the shareholders.

**c) Details of shareholders holding more than 5% shares in the Company**

	As at 31/03/2020		As at 31/03/2019	
	Nos.	% holding	Nos.	% holding
<b>Equity share of Rs. 10/- each fully paid</b>				
Kankana Bhattacharyya	2,500.00	25.00	2,500.00	25.00
Pinaki Banerjee	2,500.00	25.00	2,500.00	25.00
Rahul Jha	2,500.00	25.00	2,500.00	25.00
Arko Provo Basu	2,500.00	25.00	2,500.00	25.00

	As at 31/03/2020		As at 31/03/2019	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>4 RESERVES AND SURPLUS</b>				
<b>Capital Reserves</b>		-		-
<b>Securities Premium Reserves</b>		-		-
<b>Statement of Profit and Loss Account</b>				
Opening Balance	(3,33,556.00)		(1,54,455.00)	
Add: Profit / (Loss) for the Year	(3,54,227.00)		(1,79,101.00)	
<b>Less : Appropriations :</b>				
Proposed Equity Dividend	-		-	
Dividend Distribution Tax	-		-	
Closing Balance		(6,87,783.00)		(3,33,556.00)
<b>Total Reserves and Surplus</b>		<b>(6,87,783.00)</b>		<b>(3,33,556.00)</b>



*Amit Ganguly*

	As at 31/03/2020		As at 31/03/2019	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>5 SHORT TERM BORROWING</b>				
Unsecured, Considered Good				
Loan from Director		4,14,583.00		1,68,050.00
Loan from Others		5,00,000.00		-
		<b>9,14,583.00</b>		<b>1,68,050.00</b>
<b>6 TRADE PAYABLE</b>				
For Purchases		-		-
		-		-
<b>7 OTHER CURRENT LIABILITIES</b>				
Audit Fees		11,800.00		11,800.00
Legal Consultancy Fees		23,600.00		-
Rent		24,000.00		63,000.00
		<b>59,400.00</b>		<b>74,800.00</b>
<b>8 CASH AND BANK BALANCES</b>				
<u>Cash &amp; Cash Equivalent</u>				
<u>Cash on Hand</u> (As certified by Management)		1,41,656.00		4,404.00
<u>Balances with Banks</u>				
a) <u>In Current Account</u>				
With Karur Vysya Bank	3,618.00		4,890.00	
With ICICI Bank	45,926.00		-	
		49,544.00		4,890.00
		<b>1,91,200.00</b>		<b>9,294.00</b>



*Amit Ganguly*

**UNICUS HEALTH CARE PRIVATE LIMITED**

NOTES FORMING PART OF THE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2020

Sl. No.		31/03/2020		31/03/2019	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
9	<b>REVENUE FROM OPERATION</b> Sale of Medicine		7,83,197.00		-
			<b>7,83,197.00</b>		-
10	<b>EMPLOYEE BENEFIT EXPENSES</b> Salary and Incentives		1,13,787.00		-
			<b>1,13,787.00</b>		-
11	<b>OPERATION &amp; OTHER EXPENSES</b>				
	Consumption of Stock				
	Opening Stock				
	Add: Purchase	9,68,057.00	7,73,057.00		1,12,000.00
	Less: Closing Stock	(1,95,000.00)	1,92,000.00		-
			42,970.00		60,375.00
	Rent				
	Legal Consultancy Charges				
	Repair & Maintenance				
	<b>Auditors' Remuneration</b>	11,800.00		5,900.00	5,900.00
	Statutory Audit Fee		11,800.00		1,78,275.00
			<b>10,19,827.00</b>		
12	<b>FINANCE COST</b> Bank Charges		3,810.00		826.00
			<b>3,810.00</b>		<b>826.00</b>



*Amit Ganguly*

### 13. Other Notes

i) Gratuity & Leave Encashment

Neither Gratuity nor Leave Encashment is applicable to the employees of the company.

ii) Dues to Micro, Small and Medium Industries

There is no amount due to micro, small and medium industries as on 31/03/2020.

iii) The assets and liabilities which are expected to be realized and payable in the ordinary course of business not later than 12 months from the reporting date have been classified as current assets and current liabilities in the Balance Sheet. All other assets and liabilities have been classified as non-current.

v) The Financial Statements for the year ended 31<sup>st</sup> March, 2020 have been prepared as per Revised Schedule III under the Companies Act, 2013. Previous Years figures have been reclassified / regrouped / rearranged to conform to the current year's classification wherever necessary.



*Amit Ganguly*

## INDEPENDENT AUDITORS' REPORT

To the Members of Unicus Health Care Private Limited

Report on the Standalone Financial Statements

### Opinion

We have audited the accompanying Standalone financial statements of **Unicus Health Care Private Limited ("the Company")**, which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year then 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 standalone 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 March 31, 2021, and Statement of Profit & Loss and its Cash Flows 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 Auditors' 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 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.

## **Responsibility of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 implementation and maintenance of 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 Board of Directors is also responsible for overseeing the company's financial reporting process.

## **Auditors' Responsibility 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 auditors' 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.

## **Report on Other Legal and Regulatory Requirements**

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.

# Amit Ganguly & Co.

Chartered Accountants

9/2 Citizens, 103 Maniktala Main Road

Kolkata – 700 054

Mob – 98360 68276

Mail – amitgang1963@gmail.com

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(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 standalone 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 31st March, 2021 taken **on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from** being appointed as a director in terms of Section 164 (2) of the Act.

For **Amit Ganguly & Co.**

Chartered Accountants

Firm's Registration Number: 324272E



Amit Ganguly

Partner

Membership Number: 053494

Place: Kolkata

Date: November 5th, 2021.

**UDIN - 21053494AAAAHR9868**



**UNICUS HEALTH CARE PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH' 2021**

Particulars	Note No.	31/03/2021		31/03/2020	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>EQUITY AND LIABILITIES</b>					
<b>(1) Shareholders' Funds</b>					
(a) Share Capital	3	1,00,000.00		1,00,000.00	
(b) Reserves and Surplus	4	(12,49,353.00)	(11,49,353.00)	(6,87,783.00)	(5,87,783.00)
<b>(2) Share Application Money Received, pending allotment</b>			-		-
<b>(3) Non-current Liabilities</b>					
(a) Long-term Borrowings		-	-	-	-
(b) Deferred Tax Liabilities		-	-	-	-
(c) Long-term Provisions		-	-	-	-
<b>(4) Current Liabilities</b>					
(a) Short-term Borrowings	5	12,25,989.00		9,14,583.00	
(b) Trade Payables		-		-	
(c) Other Current Liabilities	6	11,800.00		59,400.00	
(d) Short-term Provisions		-		-	
			12,37,789.00		9,73,983.00
<b>TOTAL</b>			<b>88,436.00</b>		<b>3,86,200.00</b>
<b>ASSETS</b>					
<b>(1) Non-current Assets</b>					
(a) Property, Plant & Equipment					
(i) Gross Carrying Amount	7	1,46,000.00		-	
(ii) Less : Depreciation		(59,802.00)		-	
(iii) Net Carrying Amount			86,198.00		-
(b) Deferred Tax Assets			-		-
(c) Long-term Loans and Advances			-		-
(d) Preliminary Expenses (To the extent not written off)			-		-
<b>(2) Current Assets</b>					
(a) Inventories					1,95,000.00
(b) Investments					-
(c) Trade Receivables					-
(d) Cash & Bank Balances	8		2,238.00		1,91,200.00
(e) Short-term Loans and Advances					-
(f) Other Current Assets					-
<b>TOTAL</b>			<b>88,436.00</b>		<b>3,86,200.00</b>

Summary of Significant Accounting Policies **2**  
The accompanying notes are an integral part of the financial statements

As per our report annexed of even date  
For Amit Ganguly & Co.  
Chartered Accountants  
FRN - 324272E

*Amit Ganguly*

**Amit Ganguly**  
Partner  
Membership No. - 053494  
9/2 Citizens,  
103, Manicktala Main Road  
Kolkata - 700 054  
Date : 05-Nov-2021



On behalf of the Board

*PBanerjee*

**Pinaki Banerjee**  
(Director)  
DIN - 07751056

*Kankana Bhattacharya*

**Kankana Bhattacharya**  
(Director)  
DIN - 07589485

**UNICUS HEALTH CARE PRIVATE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH ' 2021**

Particulars	Note No.	31/03/2021		31/03/2020	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>INCOME:</b>					
I. Revenue from Operations	9		4,37,715.00		7,83,197.00
II. Other Income			-		-
<b>Total Revenue</b>			<b>4,37,715.00</b>		<b>7,83,197.00</b>
<b>III. EXPENSES :</b>					
Employee Benefit Expenses	10		1,51,500.00		1,13,787.00
Operation & Other Expenses	11		7,83,980.00		10,19,827.00
Finance Costs	12		4,003.00		3,810.00
Depreciation			59,802.00		-
<b>Total Expenses</b>			<b>9,99,285.00</b>		<b>11,37,424.00</b>
IV. Profit Before Tax			<b>(5,61,570.00)</b>		<b>(3,54,227.00)</b>
<b>V. Tax Expense :</b>					
Current Tax			-		-
Deferred Tax Liability / (Assets) (Net)			-		-
			-		-
VI. Profit / ( Loss ) for the year			<b>(5,61,570.00)</b>		<b>(3,54,227.00)</b>
Basic & Diluted Earning per Equity Share of Rs. 10/- each			<b>(56.16)</b>		<b>(35.42)</b>

Summary of Significant Accounting Policies 2

As per our report annexed of even date  
For Amit Ganguly & Co.  
Chartered Accountants  
FRN - 324272E

*Amit Ganguly*

**Amit Ganguly**  
Partner  
Membership No. - 053494  
9/2 Citizens,  
103, Manicktala Main Road  
Kolkata - 700 054  
Date : 05-Nov-2021



On behalf of the Board

*PBanerjee*

**Pinaki Banerjee**  
(Director)  
DIN - 07751056

*Kankana Bhattacharya*

**Kankana Bhattacharya**  
(Director)  
DIN - 07589485

## **UNICUS HEALTH CARE PRIVATE LIMITED**

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

### **1. GENERAL INFORMATION**

The Company was incorporated on 6th September, 2017 as a Private Limited Company.

### **2. Summary of Significant Accounting Policies**

#### **A) Basis of Preparation of Financial Statements**

The Financial Statements have been prepared under the historical cost convention based on assumptions of going concern, consistency, with the generally accepted accounting principles (GAAP) in India on an accrual basis with the Accounting Standards notified under Companies (Accounts) Rules 2014 and the relevant position of the Companies Act 2013.

All assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. The Company expects its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

#### **B) Property, Plant & Equipment**

PPE are stated at cost of acquisition less accumulated depreciation. Cost include all expenses incurred to bring the asset to its' present location and condition.

Purchase of any PPE of Rs. 5,000/- or below is depreciated at 100 % in the year of purchase.

### **C) Accounting for Taxes on Income**

Income Tax expense comprises current tax, fringe benefit tax and deferred tax charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year based on applicable tax rates and laws. Deferred tax is recognized on timing difference; being the difference between taxable incomes and accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates applicable at the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future.

### **D) Earning per share (EPS)**

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the period. For the purpose of calculating diluted earning per share, the net profit for the year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

### **E) Depreciation**

Depreciation on PPE is provided on written down value method based upon the useful life of the respective PPE in accordance with Schedule II, Part C of the Companies Act, 2013 in such a manner that after the lapse of prescribed useful life the residual value is 5% of the original cost.

In case of impairment, if any, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

### **F) Provisions**

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

**G) General**

Accounting policies not specifically referred to are consistent with generally accepted accounting principles.

*Amit Ganguly*



**UNICUS HEALTH CARE PRIVATE LIMITED**  
**Notes Forming Integral Part of the Balance Sheet as at 31/03/2021**

	31/03/2021 Amount (Rs.)	31/03/2020 Amount (Rs.)
<b>3 SHARE CAPITAL</b>		
<b>Authorised</b> 5,00,000 Equity Shares of Rs. 10/- each	50,00,000.00	50,00,000.00
<b>Issued, Subscribed and Paid-up</b> 10,000 Equity Shares of Rs. 10/- each fully Paid up	1,00,000.00	1,00,000.00
	<b>1,00,000.00</b>	<b>1,00,000.00</b>

**a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

	As at 31/03/2021		As at 31/03/2020	
	No. of Shares held	Amount paid up	No. of Shares held	Amount paid up
Opening Balance at the beginning of the period	10,000	1,00,000.00	10,000	1,00,000.00
Add: Issued during the year	-	-	-	-
Closing Balance at the end of the period	10,000	1,00,000.00	10,000	1,00,000.00

**b) Terms / rights attached to Equity Shares**

The company has one class of equity shares having face value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting.

During the year ended 31st March 2021, No dividend has been proposed to be paid.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the no. of equity shares held by the shareholders.

**c) Details of shareholders holding more than 5% shares in the Company**

	As at 31/03/2021		As at 31/03/2020	
	Nos.	% holding	Nos.	% holding
<b>Equity share of Rs. 10/- each fully paid</b>				
Kankana Bhattacharyya	2,500.00	25.00	2,500.00	25.00
Pinaki Banerjee	2,500.00	25.00	2,500.00	25.00
Rahul Jha	2,500.00	25.00	2,500.00	25.00
Arko Provo Basu	2,500.00	25.00	2,500.00	25.00

	As at 31/03/2021		As at 31/03/2020	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>4 RESERVES AND SURPLUS</b>				
<b>Capital Reserves</b>		-		-
<b>Securities Premium Reserves</b>		-		-
<b>Statement of Profit and Loss Account</b>				
Opening Balance	(6,87,783.00)		(3,33,556.00)	
Add: Profit / (Loss) for the Year	(5,61,570.00)		(3,54,227.00)	
<b>Less : Appropriations :</b>				
Proposed Equity Dividend	-		-	
Dividend Distribution Tax	-		-	
Closing Balance		(12,49,353.00)		(6,87,783.00)
<b>Total Reserves and Surplus</b>		<b>(12,49,353.00)</b>		<b>(6,87,783.00)</b>

*Amit Ganguly*



	As at 31/03/2021		As at 31/03/2020	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>5</b> <b><u>SHORT TERM BORROWING</u></b>				
Unsecured, Considered Good				
Loan from Director		7,25,989.00		4,14,583.00
Loan from Others		5,00,000.00		5,00,000.00
		<b>12,25,989.00</b>		<b>9,14,583.00</b>
<b>6</b> <b><u>OTHER CURRENT LIABILITIES</u></b>				
Audit Fees		11,800.00		11,800.00
Legal Consultancy Fees		-		23,600.00
Rent		-		24,000.00
		<b>11,800.00</b>		<b>59,400.00</b>
<b>8</b> <b><u>CASH AND BANK BALANCES</u></b>				
<b><u>Cash &amp; Cash Equivalent</u></b>				
<b><u>Cash on Hand</u></b> (As certified by Management)		-		1,41,656.00
<b><u>Balances with Banks</u></b>				
a) In Current Account				
With Karur Vysya Bank	-		3,618.00	
With ICICI Bank	2,238.00		45,926.00	
		2,238.00		49,544.00
		<b>2,238.00</b>		<b>1,91,200.00</b>

*Amit Ganguly*



**UNICUS HEALTH CARE PRIVATE LIMITED**

Note Forming Part of the Balance Sheet as at 31.03.2021

Note No. - 7

**PROPERTY, PLANT AND EQUIPMENT**

Description	Gross Carrying Amount				Depreciation / Amortisation			Net Carrying Amount	
	As at 01/04/2020	Additions During the Year	Disposal / Adjustments during the Year	As at 31/03/2021	upto 31/03/2020	For the Period	upto 31/03/2021	As at 31/03/2021	As at 31/03/2020
<b>TANGIBLES</b>									
Iron Rack	-	67,000	-	67,000	-	20,924	20,924	46,076	-
Freezer	-	22,000	-	22,000	-	13,895	13,895	8,105	-
Computer	-	25,000	-	25,000	-	15,790	15,790	9,210	-
Electrical Wiring	-	17,000	-	17,000	-	5,309	5,309	11,691	-
Furniture & Fixtures	-	15,000	-	15,000	-	3,884	3,884	11,116	-
<b>CURRENT YEAR</b>	-	<b>1,46,000</b>	-	<b>1,46,000</b>	-	<b>59,802</b>	<b>59,802</b>	<b>86,198</b>	-
<b>PREVIOUS YEAR</b>	-	-	-	-	-	-	-	-	-

*Amit Ganguly*



**UNICUS HEALTH CARE PRIVATE LIMITED**

NOTES FORMING PART OF THE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

Sl. No.		31/03/2021		31/03/2020	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
9	<b>REVENUE FROM OPERATION</b>				
	Sale of Medicine		4,37,715.00		7,83,197.00
			<b>4,37,715.00</b>		<b>7,83,197.00</b>
10	<b>EMPLOYEE BENEFIT EXPENSES</b>				
	Salary and Incentives		1,51,500.00		1,13,787.00
			<b>1,51,500.00</b>		<b>1,13,787.00</b>
11	<b>OPERATION &amp; OTHER EXPENSES</b>				
	Consumption of Stock				
	Opening Stock	1,95,000.00		-	
	Add: Purchase	3,81,640.00		9,68,057.00	
	Less: Closing Stock	-		(1,95,000.00)	
			5,76,640.00		7,73,057.00
	Rent		1,92,000.00		1,92,000.00
	Legal Consultancy Charges		-		42,970.00
	Repair & Maintenance		-		-
	Paytm Card Machine Usage Charges		3,540.00		-
	<b>Auditors' Remuneration</b>				
	Statutory Audit Fee	11,800.00		11,800.00	
			11,800.00		11,800.00
			<b>7,83,980.00</b>		<b>10,19,827.00</b>
12	<b>FINANCE COST</b>				
	Bank Charges		4,003.00		3,810.00
			<b>4,003.00</b>		<b>3,810.00</b>

*Amit Ganguly*



### **13. Other Notes**

**i) Gratuity & Leave Encashment**

Neither Gratuity nor Leave Encashment is applicable to the employees of the company.

**ii) Dues to Micro, Small and Medium Industries**

There is no amount due to micro, small and medium industries as on 31/03/2021.

**iii)** The assets and liabilities which are expected to be realized and payable in the ordinary course of business not later than 12 months from the reporting date have been classified as current assets and current liabilities in the Balance Sheet. All other assets and liabilities have been classified as non-current.

**v)** The Financial Statements for the year ended 31<sup>st</sup> March, 2021 have been prepared as per Revised Schedule III under the Companies Act, 2013. Previous Years figures have been reclassified / regrouped / rearranged to conform to the current year's classification wherever necessary.

*Amit Ganguly*

