

DIRECTOR'S REPORT

To,

The Members of

MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Dear Sir,

We have pleasure in presenting our **Annual Report** with the audited statement of accounts for the year ended **31st March, 2024**, the working result of the company are set out hereunder:

1. **FINANCIAL RESULT:**

Particulars	For the year ended 31 st March, 2024 (in ths)	For the year ended 31 st March, 2023 (in ths)
NET PROFIT DURING THE YEAR	10240.00	(26,968.00)
Less : Provision for Tax		0.00
: Income Tax Earlier Years		(167.00)
: Deferred Tax Liability	1954.00	(4,516.00)
NET PROFIT AFTER TAX	8286.00	(22,286.00)

The Company does not have any subsidiary. Therefore the provisions of section 129 of the Companies Act 2013, related to consolidation of financial statement are not applicable to the company.

2. **AMOUNTS TRANSFERRED TO RESERVES**

The Board of Directors does not propose to transfer any profit to any reserves.

3. **DIVIDEND**

In view of the more need of the funds for the business of the company, Board does not recommend any dividend.

4. **DIRECTORS RESPONSIBILITY STATEMENT :**

Pursuant to Section 134(5) of the Companies Act, 2013 Directors of your Company hereby state and confirm that:

- In the preparation of annual accounts for the year ended 31st March, 2024, the applicable accounting Standards have been followed along with proper explanation relating to material departure;
- They have selected such accounting policies and applied them consistently and made judgment 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 financial year and of the profit of the company for the same period;
- The director have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of the Company Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other regularities;
- They have prepared the accounts on the Going Concern basis
- They have laid down internal financial controls in the company that are adequate and were operating effectively.
- They have devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

5. **AUDIT OBSERVATIONS:**

Auditors' observations are suitably explained in notes to the accounts and are self-explanatory.

6. **MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

The Board has not observed any material changes and commitment occurred after close of the financial year till the date of this report, which affects the financial position of the Company.

7. **AUDITORS:**

BAIJNATH ROY, Chartered Accountant, Patna, the statutory auditors of the company retire at the forth coming Annual General Meeting and being eligible for the re-appointment.

8. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO:**

a) **Conservation of Energy:**

It is the regular process of the company to conserve the energy and save the electricity consumption and have installed LED lights. The Company motivates to switch off the lights/electrical appliances when there is no use. Since, the company is not energy intensive, the scope of conservation of energy is low. There is no capital investment made specifically with the motive to conserve the energy.

b) **Technology Absorption:**

The company is regularly improving its services/ manufacturing capabilities with the help of new means of technology. Your Company is committed to provide the best services/ quality of products to its clients with the help of latest technology, which is reasonable, according to the size of the Company. No expenditure has been incurred for research & development or purchase of technology.

c) **Foreign Exchange Earnings/ Outgo:**

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

9. **RELATED PARTY TRANSACTIONS:**

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business hence there is no information to be provided as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014.. Related party transactions other than those specified under section 188(1) of the Companies Act, 2013 have been duly listed under Note – 22 of the Notes forming parts of Accounts.

10. **NUMBER OF BOARD MEETINGS**

The Company had eight Board meetings during the financial year under review.

11. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:**

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements, if any.

12. **EXPLANATION OR COMMENTS ON QUALIFICATION, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMER MADE BY THE AUDITORS IN THEIR REPORT.**

There was no a qualification, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

13. CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the Company.

14. VISION/ FUTURE STRATEGY

The team of Mediversal Healthcare Pvt. Ltd. consists of highly qualified healthcare & management professionals. We envisage to build a chain of hospitals in eastern India in future on Hub & Spoke model. Starting with Patna, we will build a couple of state-of-art tertiary care hospitals in capital cities and we will also build many secondary care hospitals in tier2/3 district towns of eastern India as spokes. We wish to provide quality healthcare services at affordable rates to masses living in tier 2/3 district towns with utmost care & transparency. We wish to be on the forefront of healthcare delivery in remote district towns and semi-urban areas of the country in line with the healthcare policy of the center& state governments. Also, we would like to inform that our company has been recognized as a STARTUP by the Department for Promotion of Industry and Internal Trade on 06/06/2019.

As on date, the company has entered into an agreement for operation and management of Magadh Hospital in the name of M/s Magadh Health Point Pvt Ltd. The said agreement has been entered into on 24.05.2023 where the said hospital will run under the brand name of Mediversal 'MATRI' and all the operations and management of the hospital will be done by the management of the M/s Mediversal Healthcare Pvt Ltd

As on date, the company has entered into an agreement for operation and management of KEMS Healthcare Services Pvt Ltd. The said agreement has been entered into on 07.07.2023 where the said hospital will run under the brand name of HEALTH AND HEAVEN MEDIVERSAL HOSPITAL and all the operations and management of the hospital will be done by the management of the M/s Mediversal Healthcare Pvt Ltd

As on date, the company has started a unit at Mona cinema complex, Near Gandhi Maidan, Patna 01 in the name of 'MEDIVERSAL HEALTH STUDIO' which caters to the diverse needs of skin care, dental care, eye care, diagnostics centers and many other such facilities.

15. SHARE CAPITAL

There is no change in share capital during the year

16. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The company has been addressing various risks impacting the Company and the policy of the company on risk management regularly.

17. ACKNOWLEDGEMENT :

Your directors take this opportunity to offer their sincere thanks to the various departments of the Central & State Govt., Banks, Customers & Suppliers for their continued valuable assistance & support. Your directors also wish to place on record their appreciation for the dedicated efforts by officers, staff and workers of the company at all levels.

For and on behalf of the Board
For MEDIVERSAL HEALTHCARE PVT.LTD.

Place : Patna

Date : 14.08.2024

Naveen
CHAIRMAN

AUDITORS' REPORT

**The Members of
MEDIVERSAL HEALTHCARE PRIVATE LIMITED.**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **MEDIVERSAL HEALTHCARE PRIVATE LIMITED.** ("the Company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss, 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 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, 2024, its profit & loss, its Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional 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 the 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; we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance 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 the 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("The Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we enclose in Annexure "A" a statement on the matters specified in the paragraph 3 and 4 of the said Order.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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, Statement of Profit & 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 written representations received from the Directors as on March 31, 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
 - 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), 2014 in our opinion and to the best of our information and according to the explanations given to us;
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses.
 - iii. There are no amounts which is required to be transferred to Investor Education and Protection Fund by the Company.
 - iv. The Company has migrated to Tally Prime Edit Log from Tally Prime during the year and is in the process of establishing necessary controls and documentations regarding audit trail. Consequently, we are unable to comment on audit trail feature of the said software.

Place : Patna
Date : 14.08.2024



Brijnath Roy

(CA BRIJNATH ROY)

Partner

M.No.532608

UDIN- 24532608BKEUDP3719

ANNEXURE 'A' TO AUDITORS' REPORT

(Referred to in Paragraph 1 under section (Report on Other Legal and Regulatory Requirements, of our report of even date)

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The Company has no intangible assets;
(b) The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the Property, Plant and Equipment has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
(c) The title deeds are in the name of the company.
(d) The company has not revalued its Property, Plant and Equipment during the year.
(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. (a) The Company maintains Stock-in-trade at lower of Cost or NRV.
(b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets;
3. The Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Funds, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues



with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on which they become payable.

- b) According to the information and explanation given to us, there are no statutory dues referred to in sub-clause (a) outstanding on account of any dispute.
8. Based upon the audit procedures, there are no transactions which were not recorded in the books have been surrendered or disclosed as income during the year under tax amendments under the Income Tax Act, 1961.
9. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The company is not a wilful defaulter by any bank or financial institution or financial institution or other lender;
- (c) The Company has not raised any new term loan during the year
- (d) The Company has not raised any new short term loan during the financial year.
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (x)(a) of the Order are not applicable to the Company and hence not commented upon.
- (b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause 3 (x)(b) of the Order are not applicable to the Company and hence not commented upon.
11. (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) No whistle - blower complaints have been received during the year by the company.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) (a) to (c) of the Order are not applicable to the Company.
13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. (a) In our opinion, company has an efficient internal audit system commensurate with the size and nature of its business.
- (b) The company has not appointed any internal auditor.



15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) (a) to (d) of the Order are not applicable to the Company and hence not commented upon.
17. The company has not incurred cash losses during the current financial year
18. There has not been any resignation of the statutory auditors during the year.
19. In our opinion, no material uncertainty exists as on the date of audit report that company is capable of meeting its liabilities existing at the date balance sheet as and when they fall due within a period one year from the balance sheet date;
20. (a) The company is not covered under section 135 of the said Act. Accordingly, the provisions of clause 3 (xx)(a) of the Order are not applicable to the Company and hence not commented upon.
- (b) The company is not covered under section 135 of the said Act. Accordingly, the provisions of clause 3 (xx)(b) of the Order are not applicable to the Company and hence not commented upon.
21. In our opinion, there are no qualifications or adverse remark in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial Statements.

Place : Patna
Date : 14.08.2024



Bijnath Roy

(CA BAIJNATH ROY)

Partner

M.No.532608

UDIN-245326088KEUDP 3719

BAIJNATH ROY
CHARTERED ACCOUNTANT

21, 2ND Floor, Vaibhav Apartment
Budh Marg, Near Ashok Cinema
Patna 800001

E-mail Id: baijnathroy261186@gmail.com

FORM No. 3CA

[See rule 6G (1) (a)]

Audit report under Section 44 AB of the Income-tax Act, 1961, in a case
Where the accounts of the business or profession of a person have been
audited under any other law

We report that the statutory audit of **MEDIVERSAL HEALTHCARE PRIVATE LIMITED**, Plot No DS-6, Lohia Nagar, Kankarbagh, Patna 800020, **PAN – AAICM3529R** was conducted by me Baijnath Roy, Chartered Accountant, Patna, in pursuance of the provisions of the Companies Act, 2013 and we annex here to a copy of our audit report dated 14/08/2024 along with a copy of each of –

1. (a) The audited Profit & Loss Account for the year ended on **31st March, 2024;**
(b) The audited Balance Sheet as at **31st March, 2024;**
(c) Cash flow statement for the year ended on **31st March, 2024** and
(d) Documents declared by the said Act to be part of, or annexed to, the Profit & Loss Account and Balance Sheet.

2. Report on the Audit of the Standalone Financial Statements Qualified Opinion

We have audited the accompanying financial statements of **M/S MEDIVERSAL HEALTHCARE PVT LTD**, which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the “Basis for Qualified Opinion” Section,

(a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or

(b) The financial statements have been prepared in all material respects in accordance with the compliance framework.

Basis for Qualified Opinion

We conducted our audit in accordance with the standards on auditing as specified. 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 firm 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.



3. The statement of particulars required to be furnished under section 44 AB is annexed herewith in Form No. 3CD.
4. In our opinion and to the best of our information and according to the explanations given to us, the particulars in the said Form No. 3CD are true and correct.

Place : Patna
Date : 14.08.2024



For **BAIJNATH ROY**
Chartered Accountant

Baidjath Roy

(CA BAIJNATH ROY)
Partner
M.No.532608

UDIN - 24532608BKEUDO7003

FORM NO. 3CD

[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART -- A

1.	Name Of The Assessee	:	MEDIVERSAL HEALTHCARE PRIVATE LIMITED
2.	Address	:	Plot No. DS-6, Lohia Nagar, Kankarbagh, Patna, Bihar-800020
3.	Permanent Account Number	:	AAICM3529R
4.	Whether The Assessee Is Liable To Pay, Indirect Tax Like Excise Duty, Service Tax, Sales Tax, Goods And Service Tax, Customs Duty, Etc. If Yes Please Furnish The Registration Number Or Gst Number Or Any Other Identification Number Allotted For The Same	:	GSTIN : 10AAICM3529R1Z6
5.	Status	:	Private Limited Company
6.	Previous Year	:	2023-2024
7.	Assessment Year	:	2024-2025
8.	Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted	:	Clause(a) -Gross Turnover exceeding Rs. 1.00 Crore

8. (d) Whether The Assessee Has Opted For Taxation Under 115BA/115BAB/115BAC/115BAD. If Yes, The Section Under Which Option Has Been Exercised

No



PART - B

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. : N/A

(b) If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change. : N/A

10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) : Hospital

(b) If there is any change in the nature of business or profession, the particulars of such change. : No Change

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Cash Book, Bank Book, Ledger & Journal, Purchase Invoice

(b) Books of account maintained. And the address at which the books of accounts are kept. {In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept alone location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.}

© List of books of account and nature of relevant documents examined. : As mentioned in Point 11 (b) above.

12. (b) Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section). : No

13. (a) Method of accounting employed in the previous year. : Mercantile System

(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No Change

© If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NOT APPLICABLE			

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2). : No Deviation

(c) If answer to (d) above is in affirmative, give details of such adjustments :



ICDS	Increase in Profit(Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS-I Accounting Policies			
ICDS-II valuation of Inventories			
ICDS-III Construction Contracts			
ICDS-IV Revenue Recognition			
ICDS-V Tangible Fixed Assets			
ICDS-VI Changes in Foreign Exchange Rates			
ICDS-VII Government Grants			
ICDS-VIII Securities			
ICDS-IX Borrowing Costs			
ICDS-X Provisions, Contingent Liabilities & Contingent Assets			

(f) Disclosure as per ICDS

ICDS	DISCLOSURE		
ICDS-I Accounting Policies	1. The financial statements are prepared in accordance with applicable accounting standards and are on historical cost convention on accrual basis 2. All revenues, cost, assets and liabilities having material bearing on the financial statements are recognized on accrual basis except in case of significant uncertainties		
ICDS-II valuation of Inventories	1. Inventory are valued at Cost or NRV whichever is lower on FIFO basis 2. Carrying Cost of Inventories as on Balance Sheet Date is as follows - Stocks - Rs.1,81,38,556/-		
ICDS-III Construction Contracts	Not Applicable		
ICDS-IV Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty 2. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the registry of property and are recognised net of discounts, rebates and sales tax		
ICDS-V Tangible Fixed Assets	1. The assessee follows the written down value method for depreciation and the rates of depreciation charged on all fixed assets are those specified in the Income Tax Act, 1961 2. Details as per Balance Sheet or Annexure to Balance Sheet		
ICDS-VII Government Grants	NIL		
ICDS-IX Borrowing Costs	No interest has been capitalised during the year. However, the Company has debited a total amount of Rs. 1,86,98,737.02 to Profit & loss A/c during the year.		
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	NIL		

14. (e) Method of valuation of closing stock employed in the previous year.



Closing Stock - at cost or NRV whichever is lower
(Stock is taken, valued & certified by the management)

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		NIL	

15. Give the following particulars of the capital asset converted into stock in trade

- (a) Description of Capital Assets, : Not Applicable
 (b) Date of acquisition
 (c) Cost of acquisition
 (d) Amount at which the asset is converted into stock in trade,

16. Amounts not credited to the Profit and Loss Account, being

- (a) the items falling within the scope of section 28; Nil
 (b) the proforma credits, drawbacks, refunds of duty of customer excise, or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. Nil
 (c) escalation claims accepted during the previous years; Nil
 (d) any other item of income; Nil
 (e) capital receipt, if any. Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provision of second proviso to sub-section 1 of section 43CA of forth proviso to clause (x) of sub-section (2) of section 56 applicable?
		NIL	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

- (a) Description of the Block of assets / class of assets.
 (b) Rate of depreciation.
 (c) Opening WDV/ Actual
 (d) Adjustment made to the written down value under section 115BAC/115BAD (for A.Y.21-22 only)
 (e) Adjustment made to the WDV of intangible asset due to excluding value of goodwill of a business or profession
 (f) Adjusted WDV (a)
 (g) Additions/deductions during the year with dates, in the case of any addition of an asset, date put to use, including adjustments on account of -
 (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.

As Per Annexure - A Attached



- (ii) Change in rate of exchange of Currency, and
 (iii) Subsidy or grant or reimbursement, by whatever name called
 {h} Depreciation Allowable
 {i} Written Down Value at the end of the year

19.

Amounts admissible under sections:-

S.No.	Section	Amount debited to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf
{i}	32AC		
{ii}	32AD		
{iii}	33AB		
{iv}	33ABA		
{v}	35(1)(i)		
{vi}	35(1)(ii)		
{vii}	35(1)(iia)		
{viii}	35(1)(iii)		
{ix}	35(1)(iv)		
{x}	35(2AA)		
{xi}	35(2AB)		
{xii}	35ABB		
{xiii}	35AC		
{xiv}	35AD		
{xv}	35CCA		
{xvi}	35CCB		
{xvii}	35CCC		
{xviii}	35CCD		
{xix}	35D	1,22,300.00	1,22,300.00
{xx}	35DD		
{xxi}	35DDA		
{xxii}	35E		



20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. { Section 36(1)(ii)} : Nil

(b) Details of Contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of Fund	Sum received from Employees	Due Date for Payment	The actual amount paid	The actual date of the payment to the concerned authorities
As per Annexure B					

21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nature	S.No.	Particulars	Amount (in Rs.)
Capital Expenditure			
Personal Expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	1	Donation	62500
Expenditure Incurred at clubs being entrance fees and subscriptions			
Expenditure Incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violation of any law for the time being in force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			



(b) amounts inadmissible under section 40(a);

(i) as payment to non resident referred to in sub clause (i)

(A) Details of Payment on which tax is not deducted:

Date of Payment (i)	Amount of Payment (ii)	Nature of Payment (iii)	Name and address of the payee (iv)
		NIL	

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1):-

Date of Payment (i)	Amount of Payment (ii)	Nature of Payment (iii)	Name and address of the payee (iv)	Amount of Tax Deducted (v)
			NIL	

(i) as payment referred to in sub-clause (ia)

(A) Details of Payment on which tax is not deducted:

Date of Payment (i)	Amount of Payment (ii)	Nature of Payment (iii)	Name and address of the payee (iv)
		NIL	

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of Payment (i)	Amount of Payment (ii)	Nature of Payment (iii)	Name and address of the payer (iv)	Amount of Tax Deducted (v)	Amount out of (v) deposited, of any (vi)
			NIL		

(i) as payment referred to in sub-clause (ib)

(A) Details of Payment on which levy is not deducted:

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

(iv) under sub-clause (ic) [Wherever applicable]

(v) under sub-clause (ia)

(vi) under sub-clause (ib)

(vii) under sub-clause (iii)

(viii) under sub-clause (iv)

(ix) under sub-clause (v)

Not Applicable
Not Applicable
Not Applicable
Not Applicable
Not Applicable
Not Applicable



(c) Amounts debited to Profit and Loss Account being interest, salary, bonus, commission or remuneration inadmissible under section 40(b)(40)(ba) and computation thereof:-

Not Applicable

(d) Disallowance/deemed income under section 40A(3)

On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure recovered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details.

(A)

S.No. (i)	Date of Payment (ii)	Nature of Payment (iii)	Amount (iii)	Name and PAN of the payee, if available (iii)
We have not come across any payment in excess of Rs. 10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

On The basis of examination of books of accounts and other relevant documents/evidence, whether the payment referred to in under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business or profession under section 40A(3A):-

(B)

S.No. (i)	Date of Payment (ii)	Nature of Payment (iii)	Amount (iii)	Name and PAN of the payee, if available (iii)
We have not come across any payment in excess of Rs 10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

(e) provision for payment of gratuity not allowable under sec. 40A(7).

Nil



(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
(g) particulars of any liability of a contingent nature.	Nil
(h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil
(i) amount inadmissible under the proviso to sec. 36(1)(iii)	Nil
22. Amount of interest inadmissible under section 23 of the MSME Development Act, 2006	Nil
23. Particulars of payments made to persons specified under Section 40A(2)(b).	As Per Annexure-C Attached
24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC	
25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.	Nil
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of Section 43B, the liability for which,	
(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	Nil
{a} Paid during the previous year,	
{b} not paid during the previous year.	Nil



(B)	was incurred in the previous year and was	:	
(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	:	EPF payable 11,73,048.00 Paid on 15 April 2024
(b)	not paid on or before the aforesaid date.	:	ESIC payable 1,02,945.00 Paid on 17 April 2024

* State whether sales tax, Goods & Service Tax customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit and loss account.

27 (a)	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	Nil
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(b)	Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.	:	Nil
-----	---	---	-----

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii). If yes, please furnish the details for the same.

29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii). If yes, please furnish the details of the same.	:	Nil
-----	---	---	-----

29 (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)

(b) If yes, please furnish the following details:

(i)	Nature of income	:	Nil
(ii)	Amount thereof	:	Nil

29 (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)

(b) If yes, please furnish the following details:

(i)	Nature of income	:	Nil
(ii)	Amount thereof	:	Nil



30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Sec 69D) : Nil

30 (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No) : No

(b) If yes, please furnish the following details:

- | | | |
|-------|--|---|
| (i) | Under which clause of sub-section (1) of section 92CE primary adjustment is made? | : |
| (ii) | Amount (in Rs.) of primary adjustment: | : |
| (iii) | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE? (Yes/No) | : |
| (iv) | If yes, whether the excess money has been repatriated within the prescribed time (Yes/No) | : |
| (v) | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | : |

30 (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.) : No



(b) If yes, please furnish the following details:

- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred
(ii) EBITDA during the previous year (in Rs.)
(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above
which exceeds 30% of EBITDA as per (ii) above
(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B

A.Y.	Amount (Rs.)

- (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B

A.Y.	Amount (Rs.)

3. (a) Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :-

As per Annexure- D Attached

- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
(ii) amount of loan or deposit taken or accepted;
(iii) whether the loan or deposit was squared up during the previous year
(iv) maximum amount outstanding in the account at any time during the previous year;
(v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
(vi) In case the loan or deposit was taken or accepted by cheque or bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft



(b) Particulars of each specified sum in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :-

NIL

- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
- (ii) amount of specified sum taken or accepted;
- (iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
- (iv) In case the specified sum was taken or accepted by cheque or bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft

* (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act)

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of ECS through a bank account :—

NIL

- (i) Name, address and PAN (if available with the assessee) of the payer
- (ii) Nature of transaction
- (iii) Amount of receipt (in Rs.)
- (iv) Date of receipt



(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year,—

- | | | |
|------|---|-----|
| (i) | Name, address and PAN (if available with the assessee) of the payer | NIL |
| (ii) | Amount of receipt (in Rs.) | |

(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year,—

- | | | |
|-------|---|-----|
| (i) | Name, address and PAN (if available with the assessee) of the payer | NIL |
| (ii) | Nature of transaction | |
| (iii) | Amount of receipt (in Rs.) | |
| (iv) | Date of receipt | |

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year,—

- | | | |
|------|---|-----|
| (i) | Name, address and PAN (if available with the assessee) of the payer | NIL |
| (ii) | Amount of receipt (in Rs.) | |



(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

		As per Annexure- E Attached
(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-		
(i)	name, address and permanent account number (if available with the assessee) of the payee;	
(ii)	amount of the repayment;	
(iv)	maximum amount outstanding in the account at any time during the previous year;	
(v)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	
(vi)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
(i)	name, address and permanent account number (if available with the assessee) of the payer;	NIL
(ii)	Repayment of Loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year		
(i)	name, address and permanent account number (if available with the assessee) of the payer;	NIL
(ii)	Repayment of Loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year	

(Particulars at (c)(d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, a banking company or a corporation established by a Central, State or Provincial Act.)



2. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :

S.No.	A.Y.	Nature of Allowance/Allowance (Rs.)	Amount as returned (Rs.)	All Losses/allowances not allowed u/s 115BAA/BAC/BAD	Amount as adjusted by withdrawal of additional depreciation on account of 115BAC/BAD (to be filed in A.Y.21-22 only)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
1	2020-21	Unabsorbed Depn	1,46,56,254.00	0.00	0.00	1,46,56,254.00	NIL
2	2020-21	Business Loss	22,88,478.00	0.00	0.00	22,88,478.00	NIL
3	2021-22	Business Loss	4,36,97,229.00	0.00	0.00	4,36,97,229.00	NIL
4	2021-22	Unabsorbed Depn	3,29,67,467.00	0.00	0.00	3,29,67,467.00	NIL
5	2022-23	Unabsorbed Depn	3,66,81,533.00	0.00	0.00	3,66,81,533.00	NIL
6	2022-23	Business Loss	29,97,907.00	0.00	0.00	29,97,907.00	NIL
7	2023-24	Unabsorbed Depn	2,02,29,306.00	0.00	0.00	2,02,29,306.00	NIL

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carried forward in terms of sec. 79.

NIL

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

NIL

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

NIL

(e) In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details

NIL

33.

Section-wise details of deduction, if any, admissible under chapter VI-A or Chapter III (Section 10A, Section 10AA).

Amount Debited to P&L A/c	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
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34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. If Yes, please furnish:-

TAN	Section	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 3 (iv)	Total amount on which tax was deducted or collected out of (4) (v)	Total amount on which tax was deducted or collected at specified rate out of (5) (vi)	Amount of tax ded. Or coll. Out of (6) (vii)	Total amount on which tax was deducted or collected less than specified rate on (8) (viii)	Amount of tax deducted or collected (ix)	Amount of tax deducted or collected to the credit of the Central Government (x)
PTNNM088 15C	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(ix)	(x)
	194A	Interest other than on securities	1,24,21,889.00	1,24,21,889.00	1,24,21,889.00	12,42,193.00			
	194I(a)	TDS on Rent (Plant & Machinery)	1,78,38,636.00	1,78,38,636.00	1,78,38,636.00	3,71,179.00			
	194I(b)	TDS on Rent	2,45,89,449.61	2,08,00,043.00	2,08,00,043.00	20,80,002.00			
	194Q	TDS on Purchase of Goods	20,79,01,625.73	5,75,04,152.00	5,75,04,152.00	57,625.00			
	194J	Professional Fees	26,17,74,082.96	25,95,74,996.00	25,95,74,996.00	2,59,71,585.00			
	194C	TDS on Contract	8,19,99,654.53	7,92,85,812.00	7,92,85,812.00	12,80,990.00			
	194H	TDS on Commission	37,83,695.00	36,18,194.00	36,18,194.00	1,94,046.00			
	192	Salary	12,34,44,659.00	1,66,43,807.00	1,66,43,807.00	36,28,209.00			



(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-

TAN	Type of Form	Due Date of Furnishing	Date of Furnishing, If furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
PTNM08815C	24Q	31-07-23	19-07-23	YES
PTNM08815C	26Q	30-09-23	29-09-23	YES
PTNM08815C	24Q	31-10-23	31-10-23	YES
PTNM08815C	26Q	30-11-23	31-10-23	YES
PTNM08815C	24Q	31-01-24	31-01-24	YES
PTNM08815C	26Q	31-01-24	31-01-24	YES
PTNM08815C	24Q	31-05-24	31-05-24	YES
PTNM08815C	26Q	31-05-24	31-05-24	YES

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

TAN	Amount of interest payable	Amount paid out of column(ii)	Date of Payment
(i)	(ii)	(iii)	(iv)



35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded

- (i) Opening stock
- (ii) Purchases during the previous year,
- (iii) Sales during the previous year,
- (iv) Closing stock,
- (v) shortage/excess, if any.

Due to large number of items, it is not possible to provide quantity details

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

(A) Raw Materials :

- {i} Opening Stock,
- {ii} purchases during the previous years
- {iii} consumption during the previous years,
- {iv} sales during the previous year
- {v} closing stock
- {vi} yield of finished products
- {vii} * percentage of yield,
- {viii} shortage / excess, if any.

{B} Finished products / By-products :

- {i} Opening Stock,
- {ii} purchases during the previous years,
- {iii} quantity manufactured during the previous year,
- {iv} sales during the previous year,
- {v} closing stock,
- {vi} shortage / excess, if any.

*Information may be given to the extent available.



36 (a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? (Yes/No.)

(b) If yes, please furnish the following details:—

(i) Amount received (in Rs.)
(ii) Date of receipt

37 Whether any cost audit was carried out. If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/quantity as may be reported/identified by the cost auditor.

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported /identified by the auditor.

39 Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.

40 Details regarding turnover, gross profit, etc. for the previous year and preceding previous year

S.No.	Particulars	Previous year	Preceding Previous Year
	Total Turnover		
	Gross Profit/Turnover		
	Net Profit/Turnover		
	Stock in Trade/Turnover		
	Material Consumed/Finished Goods Produced		

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No 61A or Form 61B? (Yes/No)



b) If yes, please furnish :

Reporting Entity Identification Number	Type of form	Due Date for Furnishing	Whether the form contains information about all

4.3. a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No)

b) If yes, Please furnish the following details

- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
(ii) Name of parent entity
(iii) Name of alternate reporting entity (if applicable)
(iv) Date of furnishing of report

c) If Not due, please enter expected date of furnishing the report

4.4. Break-up of total expenditure of entities registered or not registered under the GST:

Total Amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
	Relating to Goods or services exempt under GST	Relating to entities falling under composition scheme	Relating to other registered entities	
44,17,24,466.33	2,69,20,226.98	40,28,86,870.25	42,98,07,097.23	1,19,17,369.10

ADDRESS: 21, 2nd Floor, vaibhav Appt.,

Buddha Marg, Near Ashoka Cinema
Patna - 800 001

434974611

For BALNATH ROY
Chartered Accountants

PLACE: Patna

DATE : 14.08.2024

Balraj Roy
(CA BALNATH ROY)
Partner
M.No.532608
UDIN: 245326080KEUD07003



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

COMPUTATION OF DEPRECIATION
AS PER INCOME TAX ACT, 1961

Annexure	: A
Assessment Year	: 2024-2025
Accounting Year	: 2023-2024
Form No.	: 3 CD
Clause No.	: 14

FIXED ASSETS	Description of Assets/ Block of Assets	Rate of Depreciation	Actual Cost or W.D.V.	Addition during the year		Adjustment/ Sales	Total	Depreciation Allowable	W.D.V. at the end of the year
				Upto Sept. 2022	After Sept. 2022				
COMPUTER	1. Softwares	40%	29,53,477.15	9,50,892.00	1,63,983.00	-	40,68,352.15	15,94,544.00	24,73,808.15
	2. Computer & Other Equipme	40%	45,07,249.63	10,67,068.00	10,60,276.00	-	66,34,593.63	24,41,782.00	41,92,811.63
			74,60,726.78	20,17,960.00	12,24,259.00	-	1,07,02,945.78	40,36,326.00	66,66,619.78
FURNITURE & FITTINGS	1. Electrical Fittings	10%	1,34,10,510.20	5,53,428.00	13,68,212.00	-	1,53,32,150.20	14,64,804.00	1,38,67,346.20
	2. Furniture & Fixture	10%	1,29,78,741.83	1,63,369.00	14,40,586.00	-	1,45,82,696.83	13,86,240.00	1,31,96,456.83
			2,63,89,252.03	7,16,797.00	28,08,798.00	-	2,99,14,847.03	28,51,044.00	2,70,63,803.03
PLANT & MACHINERY	1. Air Conditioner	15%	18,36,678.60	29,199.99	55,163.53	-	19,21,042.12	2,84,019.00	16,37,023.12
	2. CCTV	15%	4,12,684.86	-	-	-	4,12,684.86	61,903.00	3,50,781.86
	3. Television	15%	77,834.11	-	1,41,000.00	-	2,18,834.11	22,250.00	1,96,584.11
	4. Plant & Machinery	15%	7,87,32,049.34	78,28,865.00	2,01,55,304.00	2,16,549.42	10,64,99,668.92	1,44,63,303.00	9,20,36,365.92
	5. DG Set	15%	20,73,767.79	6,00,000.00	-	-	26,73,767.79	4,01,065.00	22,72,702.79
	6. RO	15%	10,04,589.47	-	-	-	10,04,589.47	1,50,688.00	8,53,901.47
	7. Pressure Jet & Stain Curtain	15%	2,68,237.81	-	-	-	2,68,237.81	40,236.00	2,28,001.81
	8. Nurse Call System	15%	1,34,465.02	-	-	-	1,34,465.02	20,170.00	1,14,295.02
	9. Ambulance	15%	9,30,074.02	-	-	-	9,30,074.02	1,39,511.00	7,90,563.02
	10. Fire Fighting Equipment	15%	37,33,588.92	-	12,086.00	-	37,45,674.92	5,60,945.00	31,84,729.92
	11. Washer & dryer	15%	8,03,658.74	-	-	-	8,03,658.74	1,20,549.00	6,83,109.74
	12. Currency Cutting Machine	15%	1,14,046.83	-	-	-	1,14,046.83	17,107.00	96,939.83
	13. Geyser	15%	1,17,758.48	-	-	-	1,17,758.48	17,664.00	1,00,094.48



14. Refrigerator	15%	2,13,947.48	-	-	-	2,13,947.48	32,092.00	1,81,855.48
15. Swipe Machine	15%	82,228.22	-	-	-	82,228.22	12,334.00	69,894.22
16. Vacuum Iron table	15%	50,294.16	-	-	-	50,294.16	7,544.00	42,750.16
17. Water pumping Machine	15%	1,27,667.57	2,94,361.06	-	-	4,22,028.63	63,304.00	3,58,724.63
18. Audio & Visual M/c	15%	3,16,163.38	-	-	-	3,16,163.38	47,425.00	2,68,738.38
19. Television & Related Equip	15%	3,91,903.62	-	6,850.00	-	3,98,753.62	59,299.00	3,39,454.62
20. Office Equipment	15%	2,29,666.15	-	-	-	2,29,666.15	34,450.00	1,95,216.15
21. CAR	15%	37,69,465.76	80,810.00	-	-	38,50,275.76	5,77,541.00	32,72,734.76
		9,54,20,770.35	88,33,236.05	2,03,70,403.53	2,16,549.42	12,44,07,860.51	1,71,33,399.00	10,72,74,461.51
BUILDING								
1. Building	10%	10,62,39,935.83	31,55,707.00	1,64,21,072.00	-	12,58,16,714.83	1,17,60,618.00	11,40,56,096.83
		10,62,39,935.83	31,55,707.00	1,64,21,072.00	-	12,58,16,714.83	1,17,60,618.00	11,40,56,096.83
CAPITAL W.L.P								
Total :		23,55,10,684.99	1,47,23,700.05	4,08,24,532.53	2,16,549.42	29,08,42,368.15	3,57,81,387.00	25,50,60,981.15



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

ANNEXURE	:	B
Assessment Year	:	2024-2025
Accounting Year	:	2023-2024
Form No.	:	3 CD
Clause No.	:	20 (b)

Details of Employees Contribution to E.S.I.C

Month	E.S.I	EPF	Due date	Actual date of payment of E.S.I	Actual date of payment of EPF
April, 2023	16,224.00	5,42,429.00	15-05-23	31-05-23	29-05-23
May, 2023	14,670.00	4,97,572.00	15-06-23	15-06-23	15-06-23
June, 2023	15,676.00	4,91,008.00	15-07-23	15-07-23	15-07-23
July, 2023	17,017.00	5,05,498.00	15-08-23	16-08-23	16-08-23
August, 2023	17,221.00	5,19,517.00	15-09-23	30-09-23	15-09-23
September, 2023	17,851.00	5,22,895.00	15-10-23	16-10-23	14-10-23
October, 2023	18,085.00	5,30,755.00	15-11-23	15-11-23	15-11-23
November, 2023	18,966.00	5,41,864.00	15-12-23	15-12-23	15-12-23
December, 2023	18,754.00	5,49,590.00	15-01-24	15-01-24	15-01-24
January, 2024	19,264.00	5,62,473.00	15-02-24	14-02-24	14-02-24
February, 2024	18,909.00	5,65,616.00	15-03-24	15-03-24	15-03-24
March, 2024	19,367.00	5,63,063.00	15-04-24	17-04-24	15-04-24
Total :	2,12,004.00	63,92,280.00			



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

**Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020**

ANNEXURE	: C
Ass. Yr.	: 2024-2025
Acc. Yr.	: 2023-2024
Form No.	: 3 CD
Clause No.	: 23

Particulars of payment made to the persons, specified under section 40A (2) (b).

(In Rs.)

Name of Related Party	Relation	Nature of Payment	PAN	Payment Made Amount (Rs.)
Navneet Ranjan	Director	Director Remuneration	AQSPR1978G	36,00,000.00
Navneet Ranjan	Director	Interest on Loan	AQSPR1978G	7,92,096.00
Nikita Singh	Director	Interest on Loan	ECWPS3014J	8,43,056.00
Bhanu Pratap	Director	Director Remuneration	BBGPP7465J	47,40,000.00
Sunil Kumar Agrawal	Director	Interest on Loan	AEHPA7087A	7,47,875.00
Nalini Ranjan Singh	Father of Director	Interest on Loan	AJLPS9346R	18,98,112.00
Nalini Ranjan Singh	Father of Director	Rent Paid	AJLPS9346R	14,49,000.00
Suman Kumari	Mother of Director	Interest on Loan	ALLPK6301N	5,92,582.00
Suman Kumari	Mother of Director	Rent paid	ALLPK6301N	14,49,000.00
Mukta Mohini	Wife of Director	Interest on Loan	AWQPM7190R	2,51,558.00
Kaushal Vincom Pvt Ltd	Common Director	Interest on Loan	AABCK8741J	13,98,726.00
Bijay Kumar Kishorepuria	Director	Interest on Loan	AFOPK4175M	8,85,928.00
Ramtara Devi	Maternal mother of Director	Interest on Loan	AGWPD9494K	5,27,472.00
Meenu Agrawal	Wife of Director	Salary	ACPPA4521K	24,00,000.00
Meenu Agrawal	Wife of Director	Interest on Loan	ACPPA4521K	5,85,662.00
Arun Kumar Singh	Relative of director	Interest on Loan	AFWPS9084B	4,80,013.00
Rachna Kishorepuria	Relative of director	Interest on Loan	AAXPA0001C	52,055.00
Nishant Ranjan	Relative of director	Interest on Loan	AHLPR6262R	3,76,792.00
Ashish Kumar	Relative of director	Interest on Loan	AZRPK7521L	4,58,574.00
Nupur Singhania	Director's Daughter	Interest on Loan	AETPK4086P	85,537.00
Sabita Devi Kishorepuria	Director's Wife	Interest on Loan	AGBPK7650F	43,664.00



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

Annexure	: D
Assessment Year	: 2024-2025
Accounting Year	: 2023-2024
Form No	: 3CD
Clause No	: 31(a)

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269 SS taken or accepted by the assessee during the previous year

Name, address & PAN No. of the lender / depositor	Amount of loan or deposit taken or accepted during the year	Whether loan/ deposit account was squared up during the year	Maximum amount outstanding at any time during the year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft : whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1. Dr. Nalini Ranjan Singh Ward No.36, Kachari Road Ashok Nagar, Begusarai Bihar-851101 PAN: AJLPS9346R	5,00,000.00	No	1,90,79,483.00	RTGS	NA
2. Navneet Ranjan Ward No.36, Kachari Road Ashok Nagar, Begusarai Bihar-851101 PAN: AQSPR1978G	35,50,000.00	No	1,00,23,343.49	Net Banking	NA
3. Suman Kumari Ward No.36, Kachari Road Ashok Nagar, Begusarai	4,00,000.00	No	67,07,075.00	Net Banking	NA



Bihar-851101 PAN: ALLPK6301N								
4. Sunil Kumar Agrawal 204, Vikas Vihar, 176 Patliputra Colony, Patna-800013 PAN: AEHPA7087A	10,00,000.00	No	80,36,233.00	RTGS		NA		
5. Bijay Kumar Kishorepuria Kataruka Niwas, South Gandhi Maidan, Patna 800001 PAN: AFOPK4175M	12,50,000.00	No	98,13,547.00	RTGS		NA		
6. BMW Fin invest Pvt Ltd 10th Floor, Poddar Point, Block "A", 113 Park Street, Kol 16 PAN: AADCS5140D	60,00,000.00	No	61,87,806.00	RTGS		NA		
7. Rachna Kishorepuria 4th Floor, Kataruka Niwas, South Gandhi Maidan, Patna 01 PAN: AAXPA0001C	25,00,000.00	No	25,46,849.00	RTGS		NA		
8. Ridhisidhi Fincon Pvt Ltd 112/113 Triveni Apartment, East Boring Road, Patna, Patna 01 PAN: AADCR7993P	60,00,000.00	No	1,06,67,552.00	RTGS		NA		
9. Arun Kumar Singh 204, Aryan Residency Block Baily Road, Patna PAN: AFWPS9084B	80,00,000.00	No	84,32,011.00	Cheque - Rs.50,00,000 RTGS - Rs.30,00,000.00		NA		
10. MK Texttrade Pvt Ltd 41A, Diamond Prestige, AJC Bose Rd 2nd floor, Room 206, Kol 17 PAN: AAECM4907F	50,00,000.00	No	50,22,192.00	RTGS		NA		
11. Kamper Finance & Securities Pvt Ltd 5F, Everest, 46 chowringhee road Park street, Kol 700071 PAN: AABCK1372K	50,00,000.00	No	52,44,004.00	RTGS		NA		



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

Annexure	: E
Assessment Year	: 2024-2025
Accounting Year	: 2023-2024
Form No	: 3CD
Clause No	: 31(c)

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269 T made during the previous year

Name address & PAN of the payee	Amount of the repayment	Maximum amount outstanding at any time during the year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1. Bijay Kumar Kishorepuria Kataruka Niwas Gandhi Maidan, Patna Bihar-800001 PAN: AFOPK4175M	20,00,000.00	98,13,547.00	NEFT	NA
2. Nupur Singhania Kolkata 800001 PAN: AETPK4086P	11,50,284.00	11,50,284.00	NEFT	NA
4. MK Textrole Pvt Ltd 41A, Diamond Prestige, AJC Bose Rd 2nd floor, Room 206, Kol 17 PAN: AAECM4907F	51,09,867.00	50,22,192.00	Cheque	Account Payee



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

Annexure	:	F
Assesment Year	:	2024-2025
Accounting Year	:	2023-2024
Form No	:	3 CD
Clause No	:	40

(i) Gross Profit / Turnover

	Previous Year	Preceding Previous Year
Turnover	= 85,75,20,209.64	65,72,60,155.31 (As Per Profit & Loss Account attached)
Gross Profit	= 62,17,66,757.86	45,71,31,349.84 (As Per Profit & Loss Account attached)
Gross Profit / Turnover	= $\frac{62,17,66,757.86}{85,75,20,209.64} \times 100$	$\frac{45,71,31,349.84}{65,72,60,155.31} \times 100$
	= 72.51%	69.55%

(ii) Net Profit / Turnover

Turnover	= 85,75,20,209.64	65,72,60,155.31 (As Per Profit & Loss Account attached)
Net Profit	= 1,02,40,350.43	- 2,22,85,932.30 (As Per Profit & Loss Account attached)
Net Profit / Turnover	= $\frac{1,02,40,350.43}{85,75,20,209.64} \times 100$	$\frac{- 2,22,85,932.30}{65,72,60,155.31} \times 100$
	= 1.19%	-3.39%

(iii) Stock-In-Trade / Turnover

Turnover	= 85,75,20,209.64	65,72,60,155.31 (As Per Profit & Loss Account attached)
Closing Stock	= 1,81,38,556.62	1,06,52,065.00 (As Per Profit & Loss Account attached)
Closing Stock/ Turnover	= $\frac{1,81,38,556.62}{85,75,20,209.64}$	$\frac{1,06,52,065.00}{65,72,60,155.31}$
	= 2.12%	1.62%

(iv) Material Consumed / Finished Goods Produced

Raw Material Consumed	=	
Finished Goods Produced	=	
		NA
Raw Material Consumed / Finished Goods produced	= $\frac{0.00}{0.00}$	$\frac{0.00}{0.00}$
	= 0.00%	0.00%



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

BALANCE SHEET AS ON 31st MARCH,2024

Particulars	NOTE No	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
I. EQUITY AND LIABILITIES			
1. SHAREHOLDER'S FUNDS			
(a) Share Capital	2	8,52,00,000.00	8,52,00,000.00
(b) Reserves & Surplus	3	(14,07,29,767.48)	(14,90,15,585.25)
2. SHARE APPLICATION MONEY PENDING ALLOTMENT			
3. NON-CURRENT LIABILITIES			
(a) Long-Term Borrowings	4	21,55,76,571.63	20,45,87,511.85
(b) Deferred tax liabilities (Net)		(30,84,166.57)	(50,38,699.23)
4. CURRENT LIABILITIES			
(a) Short Term Borrowings	5	6,94,67,581.29	7,47,02,542.61
(b) Other Current Liabilities	6	16,82,85,082.01	11,37,18,344.62
(c) Short-term Provision	7	-	-
Total :		39,47,15,300.88	32,41,54,114.60
II. ASSETS			
1. NON CURRENT ASSETS			
(a) <u>Property, Plant & Equipments & Intangible A</u>	8		
(i) Tangible assets			
(ii) Capital Work-in -Progress		24,28,06,663.89	22,56,80,369.09
(b) Non Current Investment		-	-
(c) Deferred tax Assets(Net)		-	-
(d) Other non-current assets	9	4,18,46,949.11	2,94,73,433.18
2. CURRENT ASSETS			
(a) Inventories	10	1,81,38,556.62	1,06,52,065.00
(b) Trade receivables	11	3,22,14,930.29	2,67,38,080.52
(c) Cash and cash equivalents	12	1,28,00,353.21	24,88,008.06
(d) Short-term loans and advances	13	4,69,07,847.76	2,91,22,158.75
Total :		39,47,15,300.88	32,41,54,114.60
Significant Accounting Policies			
Notes on Financial Statements			
As per our attached report of even date.	I 1 to 26	0.00	0.00

Place : Patna
Date : 14.08.2024

Baijnath Roy

(Baijnath Roy)

Partner

M.No.532608

UDIN-24532608BK EUDP3719



For MEDIVERSAL HEALTHCARE (P) LTD.

Navneet

Navneet Ranjan

DIN: 06938633

Director

Bhanu Pratap

Bhanu Pratap

DIN:09356799

Director

MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Particulars	Note No	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
INCOME :			
Revenue from operations	14	85,75,20,209.64	65,72,60,155.31
Other Income	15	60,39,082.20	55,46,945.34
Total :		86,35,59,291.84	66,28,07,100.65
EXPENSES :			
Cost of materials consumed	16	20,04,15,134.11	17,10,58,256.56
Changes in inventories of finished goods		-	-
Employee benefit expense	17	38,54,00,366.18	30,68,51,783.90
Financial costs	18	2,22,21,686.24	1,70,34,389.68
Depreciation and amortization expense	8	3,82,05,387.71	4,07,27,602.18
Other expenses	19	20,70,76,367.17	15,41,03,526.77
Total :		85,33,18,941.41	68,97,75,559.09
NET PROFIT BEFORE TAX		1,02,40,350.43	(2,69,68,458.44)
TAX EXPENSES			
(a) Current Tax			
Provision for Tax		-	-
Income Tax For Earlier Year		-	(1,66,532.77)
(b) Deferred Tax			
Deferred Tax Liability	20	19,54,532.66	(45,15,993.37)
NET PROFIT / (LOSS) AFTER TAX		82,85,817.77	(2,22,85,932.30)
EARNING PER SHARE			
Basic EPS	21	0.97	(2.62)
Diluted EPS		0.97	(2.62)
Significant Accounting Policies	I		
Notes on Financial Statements	1 to 26		

As per our attached report of even date.

Place : Patna
Date : 14.08.2024

UDIN- 245326088KEUDP3719

Baijnath Roy
(Baijnath Roy)
Partner
M.No.532608



Navneet Ranjan
Navneet Ranjan
DIN: 06938633
Director

For MEDIVERSAL HEALTHCARE (P) LTD.

Bhanu Pratap
Bhanu Pratap
DIN:09356799
Director

MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

NOTE - 1

1 Significant Accounting Policies

1.1 Basis of preparation of financial statements.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2014, the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of estimates.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.3 Revenue Recognition.

1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to the extent of uncertainty
2. Revenue is recognised on transfer of significant risks and rewards of ownership.

1.4 Provisions and Contingent Liabilities.

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



1.5 Fixed assets and capital work-in-progress.

Fixed assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until fixed assets are ready for use.

1.6 Inventories.

Inventories are valued at cost or NRV, whichever is lower

1.7 Depreciation and amortization.

Depreciation on fixed assets is provided on the written down value method at the rates prescribed by The Companies Act, 2013. Depreciation for assets purchased/sold during a period is proportionately charged.

1.8 Impairment of assets.

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

1.9 Retirement benefits to employee.

a Gratuity.

Not Applicable

1.10 Income Taxes.

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Assets mainly arising on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realization, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made.

1.11 Investment.

Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna - 800020

NOTES FORMING PARTS OF THE ACCOUNTS

Particulars	NUMBER	As on 31.03.2024 (Amount)	NUMBER	As on 31.03.2023 (Amount)
NOTE - 2				
A) Details of Authorised, Issued, Subscribed & Paid up Share Capital				
SHARE CAPITAL				
Authorised :				
(equity shares of Rs. 10/- each)	1,00,00,000	10,00,00,000.00	1,00,00,000	10,00,00,000.00
		<u>10,00,00,000.00</u>		<u>10,00,00,000.00</u>
Issued, Subscribed & Paid-up :				
(equity shares of Rs. 10/- fully paid-up)	85,20,000	8,52,00,000.00	85,20,000	8,52,00,000.00
Total :		<u>8,52,00,000.00</u>		<u>8,52,00,000.00</u>

B) Number of shares outstanding as at 31st MARCH 2024

Particulars	Equity Shares	
	Number	Rs.
Shares outstanding at the beginning of the year	85,20,000	8,52,00,000
Shares Issued during the year	-	-
Shares issued due to issue of ESOP's	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	<u>85,20,000</u>	<u>8,52,00,000</u>

C) Terms and rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per shares is entitled to one vote per share. The dividend, if any proposed by the board of director is subject to the approval of the shareholders in the ensuing Annual general meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their shareholding.

D) Shareholders holding

Name of Shareholder	As at 31st March 2024		As at 31 March 2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Nalini Ranjan Singh	10,00,000	11.74	10,00,000	11.74
Nikita Singh	7,25,000	8.51	7,25,000	8.51
Nishant Ranjan	2,50,000	2.93	2,50,000	2.93
Navneet Ranjan	2,43,333	2.86	2,43,333	2.86
Navneet Ranjan HUF	16,666	0.20	16,666	0.20
Bijay Kumar Kishorepuria	2,00,000	2.35	2,00,000	2.35
Sabita Devi Kishorepuria	3,20,000	3.76	3,20,000	3.76
Rachna Kishorepuria	2,25,000	2.64	2,25,000	2.64
Nitin Kishorepuria	2,95,000	3.46	2,95,000	3.46
Kamper Finance & Securities Pvt Ltd	62,500	0.73	62,500	0.73
Vishal Patwari	2,19,500	2.58	2,19,500	2.58
Prashant Patwari	2,57,500	3.02	2,57,500	3.02
Aparna Patwari	63,000	0.74	63,000	0.74
Kaushal Vincom Pvt. Ltd.	1,12,500	1.32	1,12,500	1.32
Circle Infra Projects Pvt Ltd	50,000	0.59	50,000	0.59



Poonam Patwari	25,000	0.29	25,000	0.29
Sunil Kumar Agrawal	6,02,500	7.07	6,02,500	7.07
Bhanu Pratap	5,50,000	6.46	5,50,000	6.46
Nalini Ranjan Singh HUF	16,667	0.20	16,667	0.20
Nishant Ranjan HUF	16,667	0.20	16,667	0.20
Sunil Kumar Agrawal, Huf	40,000	0.47	40,000	0.47
Menu Agrawal	3,97,500	4.67	3,97,500	4.67
Om Prakash Rai	2,00,000	2.35	2,00,000	2.35
Suman Kumari	6,31,667	7.41	6,31,667	7.41
Agni Transport Pvt Ltd	2,50,000	2.93	2,50,000	2.93
Sanchi Singhania	1,50,000	1.76	1,50,000	1.76
Sujeet Kumar Singhania	1,55,000	1.82	1,55,000	1.82
Sujeet Kumar Singhania, Huf	1,52,500	1.79	1,52,500	1.79
Ramtara Devi	5,10,000	5.99	5,10,000	5.99
Jyoti Singhania	3,77,500	4.43	3,77,500	4.43
Om Prakash Singhania	1,20,000	1.41	1,20,000	1.41
Nishikant Kumar	2,00,000	2.35	2,00,000	2.35
Om Prakash Singhania huf	85,000	1.00	85,000	1.00
Grand Total	85,20,000	100	85,20,000	100

E) The company has not allotted any full paid shares without payment being received in cash and way of bonus shares not has bought back any class of equity shares during the period of five years immediately preceding the balance sheet date.

F) Promoter's Share holding

Shares held by promoters at the end of the year

Promoter Name	No. of Shares	% of Total Shares	% Change during the year
Navneet Ranjan	2,43,333	2.86%	0.00
Bijay Kumar Kishorepuria	2,00,000	2.35%	0.00
Sunil Kumar Agrawal	6,02,500	7.07%	0.00
Sunil Kumar Agrawal, Huf	40,000	0.47%	0.00
Bhanu Pratap	5,50,000	6.46%	0.00
Total	16,35,833		



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

NOTES FORMING PARTS OF THE ACCOUNT

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE - 3		
RESERVES & SURPLUS		
a. Securities Premium Account		
Opening Balance	1,04,00,000.00	-
Add : Securities premium credited on Share issue	-	1,04,00,000.00
Closing Balance	1,04,00,000.00	1,04,00,000.00
b. Surplus		
Opening Balance	(15,94,15,585.25)	(13,71,29,652.95)
(+) Net Profit/(Net Loss) For the current year	82,85,817.77	(2,22,85,932.30)
Closing Balance	(15,11,29,767.48)	(15,94,15,585.25)
Total (a+b) :	(14,07,29,767.48)	(14,90,15,585.25)
NOTE - 4		
NON CURRENT LIABILITIES		
(a) LONG-TERM BORROWINGS		
1. SECURED LOANS		
a. Bank of Baroda Term Loan (A/c No. 00030600003419) (IFSC : BARB0PATNAX) Less: Current Maturities of Long Term debts	4,42,84,816.24 3,40,00,000.00 1,02,84,816.24	7,82,84,816.24 3,40,00,000.00 4,42,84,816.24
b. Bank of Baroda (GECL)Term Loan (A/c No. 00030600003737) (IFSC : BARB0PATNAX) Less: Current Maturities of Long Term debts	23,24,205.29 23,24,205.29	1,15,16,205.29 91,92,000.00 23,24,205.29
c. Bank of Baroda (GECL)Term Loan (A/c No. 00030600005231) (IFSC : BARB0PATNAX) Less: Current Maturities of Long Term debts	1,20,00,000.00 45,00,000.00 75,00,000.00	1,35,00,000.00 15,00,000.00 1,20,00,000.00
d. Bank of Baroda Term Loan (A/c No. 00030600005424) (IFSC : BARB0PATNAX) Less: Current Maturities of Long Term debts	2,05,62,830.07 80,00,000.00 1,25,62,830.07	1,04,17,544.00 80,00,000.00 24,17,544.00
e. BOB Car Loan (A/c No. 00030600005809) Less: Current Maturities of Long Term debts	12,83,806.00 4,26,504.00 8,57,302.00	15,34,190.00 4,26,504.00 11,07,686.00
f. BOB Car Loan (A/c No. 00030600005808) Less: Current Maturities of Long Term debts	6,56,350.00 2,18,052.00 4,38,298.00	7,84,361.00 2,18,052.00 5,66,309.00
Total (i) :	3,16,43,246.31	6,27,00,560.53

- a) Terms of repayments : Term Loan from Bank of Baroda(3419) is repayable in qtlly. installments of Rs.85,00,000/-
Term Loan from Bank of Baroda(5424) is repayable in qtlly. installments of Rs.20,00,000/-
GECL Term Loan from Bank of Baroda(3737) is repayable in mothly installments of Rs.7,66,000/-
GECL Term Loan from Bank of Baroda(5231) is repayable in mothly installments of Rs.3,75,000/-
Car from Bank of Baroda(5809) is repayable in mothly installments of Rs.35,542/-
Car from Bank of Baroda(5808) is repayable in mothly installments of Rs.18,171/-
- b) The company does not have any continuing default in repayment of loan and interest on the balance sheet date.
- c) Nature of Security Given : Term Loan is secured by Land and Proposed Building, Collateral Security and Personal Guarantee of the Directors and car loan is secured by hypothecation of car



II UNSECURED LOANS

a. Loans from Body Corporate

Panhas Hospital Pvt Ltd	11,83,592.00	10,82,541.00
Kaushal Vincom Pvt Ltd	1,47,44,609.00	1,34,85,756.00
BMW Fininvest Pvt Ltd	61,87,806.00	-
Kamper Finance & Securities Pvt Ltd	52,44,004.00	-
Ridhisidhi Finecon Pvt Ltd	1,06,67,552.00	40,56,219.00
Total (a) :	3,80,27,563.00	1,86,24,516.00

b. Director, Director's Relatives & Shareholders

Nishant Ranjan	39,50,872.00	36,45,635.00
Bijay Kishorpuria	80,20,432.00	79,73,096.00
Rachna Kishorpuria	25,46,849.00	-
Sabita Devi Kishorpuria	4,60,278.00	4,20,981.00
Jyoti Singhania	80,91,498.00	74,00,668.00
Nupur Singhania	-	10,73,301.00
Arun Kumar Singh	84,32,011.00	-
Dr. Ashish Kumar	48,34,026.80	44,21,310.80
Nikita Singh	88,67,275.00	81,41,732.00
Nalini Ranjan	1,90,79,483.00	1,69,72,233.00
Mukta Mohini	26,48,006.00	24,27,698.00
Suman Kumari	67,07,075.00	57,73,751.00
Ramtara Devi	53,03,277.00	48,28,553.00
Navneet Ranjan	1,00,23,343.89	57,60,456.89
Meenu Agrawal	61,73,728.00	56,46,632.00
Sujeet Kumar Singhania	21,02,545.90	19,23,035.90
Bone & Joint Hospital(Prop: Nalini Ranjan singh)	11,83,593.00	10,82,542.00
Sanchi Singhania	4,40,035.73	4,02,465.73
Sunil Kumar Agrawal	80,36,233.00	63,63,144.00
Total (b) :	10,69,00,562.32	8,42,57,235.32
Total (a+b) :	14,49,28,125.32	10,28,81,751.32

III 0% CONVERTIBLE DEBENTURE (OF CD)

3,90,05,200.00	3,90,05,200.00
Total :	3,90,05,200.00

a. The Debentures shall be unsecured and will rank pari passu with all other unsecured borrowings of the company.

b. The Debentures shall be convertible at the option of the debenture holder anytime after 31st March, 2021 but within 31st March, 2039 at the fair Market Value per equity share as per the last audited balance sheet as on the date of conversion to be determine on the basis of the valuation report of a registered valuer.

c. The Debentures shall be redeemable at the option of the Board of Directors of the company at par or premium as may be mutually decided by the company and the debenture holder anytime after 31st March, 2021 but within 31st March, 2039

d. The Debentures shall not carry any interest.

e. The Debentures shall not carry any voting rights

Total (i+ii+iii) :	21,55,76,571.63	20,45,87,511.85
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MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna - 800020

NOTES FORMING PARTS OF THE ACCOUNT

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
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NOTE - 5

CURRENT LIABILITIES

(a) SHORT TERM BORROWINGS

I. SECURED LOANS

Over Draft from BOB, (Patna) (A/c No - 00030400000914) (IFSC - BARB0PATNAX)	1,99,98,820.00	2,13,65,986.61
Current Maturities of Long Term Borrowings	4,94,68,761.29	5,33,36,556.00
Total :	<u>6,94,67,581.29</u>	<u>7,47,02,542.61</u>

- a) Terms of repayments :
b) The company does not have any continuing default in repayment of loan and interest on the balance sheet date
c) Nature of Security Given: Cash Credit from Bank of Baroda secured by hypothecation of inventories, book debts and personal guarantee of directors

NOTE - 6

CURRENT LIABILITIES

(a) OTHER CURRENT LIABILITIES

(a) Sundry Creditors For Capital Goods

Total (i) :	<u>56,56,706.77</u>	<u>16,35,016.00</u>
	<u>56,56,706.77</u>	<u>16,35,016.00</u>

(b) Sundry Creditors For Expenses

Total (ii) :	<u>11,47,95,040.87</u>	<u>5,08,75,137.14</u>
	<u>11,47,95,040.87</u>	<u>5,08,75,137.14</u>

(c) Sundry Creditors For Medicines

Total (iii) :	<u>3,66,03,603.80</u>	<u>5,17,12,099.31</u>
	<u>3,66,03,603.80</u>	<u>5,17,12,099.31</u>

(d) Statutory Dues

EPF	11,73,048.00	9,40,242.00
ESIC	1,02,945.00	87,490.00
Professional Tax	1,88,791.00	1,45,858.00
TDS Payable	44,65,809.00	30,50,907.00
Total (iv) :	<u>59,30,593.00</u>	<u>42,24,497.00</u>

(e) Advance From Customers

Total (v) :	<u>52,99,137.57</u>	<u>52,71,595.17</u>
	<u>52,99,137.57</u>	<u>52,71,595.17</u>

Total (i+ii+iii+iv+v) :	<u>16,82,85,082.01</u>	<u>11,37,18,344.62</u>
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NOTE - 7

(d) SHORT TERM PROVISION

Total (d) :	<u>-</u>	<u>-</u>
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MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna-800020

NOTE - 8

TANGIBLE ASSETS

NOTE FORMING PART OF THE ACCOUNTS

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As on 01.04.2023	Addition during the year	Sale / Adjustment	Total as on 31.03.2024	Upto 31.03.2023	During the year	Adjustment	Total as on 31.03.2024	As on 31.03.2024	As on 01.04.2023
BUILDING										
1) Building	15,05,01,295.81	1,95,76,778.09	-	17,00,78,073.90	3,77,45,921.23	1,10,17,590.83	-	4,87,63,512.06	12,13,14,561.85	11,27,55,374.58
	15,05,01,295.81	1,95,76,778.09	0.00	17,00,78,073.90	3,77,45,921.23	1,10,17,590.83	-	4,87,63,512.06	12,13,14,561.85	11,27,55,374.58
FURNITURE & FITTINGS										
1) Furniture & Fixture	1,78,77,523.83	16,03,955.00	-	1,94,81,478.83	93,97,793.11	22,87,488.92	-	1,16,85,282.03	77,96,196.80	84,79,730.72
	1,78,77,523.83	16,03,955.00	0.00	1,94,81,478.83	93,97,793.11	22,87,488.92	-	1,16,85,282.03	77,96,196.80	84,79,730.72
PLANT & MACHINERY										
2) Computer & Other Equipment	1,26,10,389.63	21,27,343.93	-	1,47,37,733.56	96,00,036.48	24,20,410.21	-	1,20,20,446.69	27,17,486.87	30,10,553.15
3) Air Conditioner	26,83,705.60	84,363.52	-	27,68,069.12	8,99,857.56	3,30,160.59	-	12,30,018.15	15,38,050.97	17,83,848.04
4) Office Equipment	3,35,130.15	-	-	3,35,130.15	1,57,013.00	32,239.21	-	1,89,252.20	1,45,877.95	1,78,117.16
5) CCTV	4,95,846.86	-	-	4,95,846.86	2,85,100.15	38,145.15	-	3,23,245.31	1,72,601.56	2,10,746.71
6) Software	69,61,379.09	11,14,874.55	-	80,76,253.64	48,99,736.45	18,10,886.68	-	67,10,623.13	13,65,630.51	20,61,642.64
7) Television	1,04,076.91	-	-	1,04,076.91	43,812.05	10,907.94	-	54,719.99	49,356.92	60,264.86
8) Electricals Fittings	1,86,72,874.20	19,21,639.32	-	2,05,94,513.72	87,32,439.22	27,20,951.20	-	1,14,53,390.42	91,41,123.30	99,40,434.98
9) Plant & Machinery	12,17,48,625.24	2,70,61,468.99	-	14,88,10,094.23	433,92,783.94	1,50,41,784.74	-	6,04,34,568.68	8,83,75,525.55	7,63,55,841.30
10) D G Set	36,50,526.79	6,00,000.00	-	42,50,526.79	16,75,891.69	4,43,693.88	-	21,19,585.58	21,30,941.21	19,74,635.10
11) R O	16,76,391.47	23,000.00	-	16,99,391.47	8,43,199.14	1,54,514.59	-	9,97,713.73	7,01,677.74	8,33,192.34
12) Pressure Jet & Stain Curtain	4,72,188.81	-	-	4,72,188.81	2,13,602.08	46,804.20	-	2,60,406.28	2,11,782.53	2,58,586.73
13) Nurse Call System	2,28,141.02	-	-	2,28,141.02	98,316.80	23,498.19	-	1,21,814.98	1,06,326.04	1,29,824.23
14) Washer & Dryer	14,13,369.74	-	-	14,13,369.74	6,47,846.18	1,38,559.76	-	7,86,405.95	6,26,963.80	7,65,523.56
15) Ambulance	16,23,659.02	-	-	16,23,659.02	7,27,348.90	1,62,232.13	-	8,89,581.04	7,34,077.98	8,96,310.11
16) Fire Fighting Equipment	65,06,993.92	12,086.00	-	65,19,079.92	48,07,909.22	3,08,085.72	-	51,15,994.94	14,03,084.98	16,99,084.70
17) Television & Related Equip	5,83,255.80	1,47,850.00	-	7,31,105.80	1,90,763.97	73,915.40	-	2,64,679.37	4,66,426.43	3,92,491.83
18) Audio & Visual Equip	4,63,933.38	-	-	4,63,933.38	1,49,169.89	56,972.19	-	2,06,142.08	2,57,791.30	3,14,763.49
19) Non Medical Equipments	14,68,484.76	11,94,062.26	2,16,549.42	24,45,997.60	3,52,069.12	2,98,341.12	-	6,50,410.24	17,95,587.36	11,16,415.64
20) CAR	25,30,095.76	80,810.00	-	26,10,905.76	67,108.54	7,88,205.06	-	8,55,313.60	17,55,592.16	24,62,987.22
Total :	18,42,29,268.17	3,43,67,498.77	2,16,549.42	21,83,80,217.52	7,97,84,004.37	2,49,60,307.97	-	10,46,84,312.34	11,36,95,908.18	10,44,45,263.80
Total :	35,26,08,087.81	5,55,48,231.86	2,16,549.42	40,79,39,770.25	12,69,27,718.71	3,82,05,387.71	-	16,51,33,106.42	24,28,06,663.83	22,56,80,369.10
CAPITAL WORK IN PROGRESS										
Total :	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	-	-
Total Assets :	35,26,08,087.81	5,55,48,231.86	2,16,549.42	40,79,39,770.25	12,69,27,718.71	3,82,05,387.71	-	16,51,33,106.42	24,28,06,663.83	22,56,80,369.10
Previous Year	33,28,07,792.25	2,62,18,181.26	641,788.57	35,26,08,087.81	8,65,87,041.71	2,07,27,602.18	3,86,895.17	12,69,27,718.72	22,56,80,369.09	24,62,20,780.54



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

NOTES FORMING PARTS OF THE ACCOUNT

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
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NOTE - 9

(b) OTHER NON CURRENT ASSET

a. Preliminary/preoperative Expenses	1,47,18,961.52	6,11,500.00
b. Deferred Revenue Expenditure (Advertisement)	3,54,00,734.31	3,62,30,291.48
c. Security Desposit with Magadh	25,000.00	-
d. Security Desposit with IGIMS	67,700.00	-
e. Prepaid AMC	69,451.28	-
Less: Written off	84,34,898.00	73,68,358.30
Total :	4,18,46,949.11	2,94,73,433.18

NOTE - 10

INVENTORIES

(As taken, valued and certified by the management)

Stock-in-Trade (at cost or NRV whichever is lower)

	1,81,38,556.62	1,06,52,065.00
Total :	1,81,38,556.62	1,06,52,065.00

NOTE 11

(b) TRADE RECEIVABLE

(Unsecured but considered good)

More than six months

	67,38,389.00	11,05,330.24
Total (a) :	67,38,389.00	11,05,330.24

Other Debts

	2,54,76,541.29	2,56,32,750.28
Total (b) :	2,54,76,541.29	2,56,32,750.28
Total (a+b) :	3,22,14,930.29	2,67,38,080.52

Particulars	Outstanding for following periods from due date of payment			
	<6m-1y	<1y	1y-2y	2y-3y
Undisputed Trade Receivables-Considered Good	2,54,76,541.29	56,45,742.00	10,92,647.00	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
Disputed Trade Receivables-Considered Good	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-
Total:	2,54,76,541.29	56,45,742.00	10,92,647.00	-

NOTE -12

CURRENT ASSETS

(a) CASH & CASH EQUIVALENT

Cash at Bank

Bank of Baroda (A/c No. - 00030200001319) (IFSC-BARB0PATNAX)	1,05,929.48	0.73
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Bank of Baroda (Debenture)(A/c No. - 00030200001479) (IFSC-BARB0PATNAX)	9,590.80	9,590.80
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Axis Bank (A/c No. - 918020042357227) (IFSC-)	16,920.00	-
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Bank of Baroda (Share Application)	-	1,680.50
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POS Collection Pending Settlement	4,61,092.41	56,517.91
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FD With BOB (A/c No. - 00030300036946)	1,08,009.00	1,02,598.00
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FD With BOB (A/c No. - 00030300037185)	11,02,793.00	10,40,003.00
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FD With BOB (A/c No. - 00030300038871)	10,76,586.00	10,18,056.00
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Cash in Hand	99,19,432.52	2,59,561.12
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Total :	1,28,00,353.21	24,88,008.06
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NOTE -13**(b) SHORT TERM LOANS & ADVANCES***(In cash or in kind or value to be recoverable)***Other Loans & Advances***(Unsecured but considered good)*

a. <u>Advance for Capital Goods</u>		33,70,723.82	89,46,683.00
Total (i) :		33,70,723.82	89,46,683.00
b. <u>Advance to Others</u>		2,31,98,430.32	36,50,921.16
Total (ii) :		2,31,98,430.32	36,50,921.16
c. <u>Advance to Government</u>			
GST Receivable	12,52,161.40		1,53,858.00
Subsidy Receivable	12,87,219.70		41,47,818.00
TDS Receivable (Ass. Y-2024-25)	1,77,99,312.52		-
TCS Receivable(Ass. Y-2023-24)	-		1,22,22,878.59
Total (iii) :	2,03,38,693.62		1,65,24,554.59
Total (i+ii+iii+iv) :	4,69,07,847.76		2,91,22,158.75



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

NOTES FORMING PARTS OF ACCOUNTS

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
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NOTE - 14

REVENUE FROM OPERATION

Revenue from Hospital	85,75,20,209.64	65,72,60,155.31
Total :	<u>85,75,20,209.64</u>	<u>65,72,60,155.31</u>

NOTE - 15

OTHER INCOME

Discount Received	40,09,655.39	12,27,178.12
ABRY	1,36,448.00	-
Sponsorship Fee	3,78,000.00	2,94,000.00
Other Income	10,355.63	1,92,460.96
Sundry Balance W/off	1,249.00	28,10,318.77
Patna Knee Course & Pediatric Conference Fees received	7,24,830.51	4,95,910.49
Interest on IT Refund	4,88,940.00	3,16,622.00
Interest on Deposit	1,40,813.00	1,13,939.00
Rental Income	1,48,790.67	96,516.00
	<u>60,39,082.20</u>	<u>55,46,945.34</u>

NOTE - 16

PURCHASE OF STOCK-IN-TRADE

Opening Stock	1,06,52,065.00	1,56,41,121.94
Add : Purchases	20,79,01,625.73	16,60,69,199.62
	<u>21,85,53,690.73</u>	<u>18,17,10,321.56</u>
Less : Closing Stock	1,81,38,556.62	1,06,52,065.00
	<u>20,04,15,134.11</u>	<u>17,10,58,256.56</u>
Add : Freight	-	-
	<u>20,04,15,134.11</u>	<u>17,10,58,256.56</u>
Total :	<u>20,04,15,134.11</u>	<u>17,10,58,256.56</u>

Details of Purchase of Stock In Trade

	<u>Unit</u>		
Diagnostic Consumables	Pcs	29,51,813.00	1,83,051.48
Implant & Consumable	Pcs	8,45,02,907.38	-
Medicine/Consumables/Injectables	Pcs	9,84,39,486.35	16,53,34,857.12
Pathology Consumables	Pcs	2,20,07,419.00	5,51,291.02
		<u>20,79,01,625.73</u>	<u>16,60,69,199.62</u>



Details of Inventory of Stock In Trade

	<u>Unit</u>		
Implant	Pcs	1,13,942.00	1,48,739.00
Lab Consumable	Pcs	21,94,293.00	14,93,725.00
Medicine	Pcs	1,32,35,328.62	58,79,417.00
Others	Pcs	5,24,091.00	94,661.00
Surgical	Pcs	20,70,902.00	30,35,523.00
		<u>1,81,38,556.62</u>	<u>1,06,52,065.00</u>

NOTE - 17**EMPLOYEE BENEFIT EXPENSES**

Salary & Professional Fees	37,33,46,721.00	29,83,41,370.64
EPF	69,51,784.00	44,13,793.00
ESIC	9,10,952.00	7,41,759.00
Staff Welfare	14,69,266.56	19,30,505.26
Other Allowance	3,88,858.00	6,66,154.00
Staff Training Expenses	19,16,006.62	2,29,511.00
Leave Encashment	2,96,778.00	3,02,858.00
Outstation Allowance	1,20,000.00	2,25,833.00
	<u>38,54,00,366.18</u>	<u>30,68,51,783.90</u>

NOTE - 18**FINANCIAL COST**

Interest on Unsecured Loan	1,24,21,889.00	89,94,904.84
Interest on Term Loan (net)	42,47,674.02	33,65,383.00
Card Swipe Charges	35,22,949.22	29,47,256.84
Interest on OD	20,29,174.00	17,26,845.00
	<u>2,22,21,686.24</u>	<u>1,70,34,389.68</u>



NOTE - 19**OTHER EXPENSES****DIRECT EXPENSES**

Medical Gas	24,78,315.32	17,98,668.60
Patient Related & Fooding Expenses	92,66,460.21	77,25,622.98
Service Charges	80,334.70	-
Electricity & Fuel Charges	1,50,23,405.48	1,20,73,340.33
Outsourcing Expenses	84,89,801.96	74,72,917.00
Total (I) :	3,53,38,317.67	2,90,70,548.91

SELLING & ADMINISTRATIVE EXPENSES

Audit Fees	40,000.00	30,000.00
Bank Charges	5,14,969.16	5,05,252.60
Books & Periodicals	59,978.10	48,886.00
Membership fees	-	55,000.00
Bad Debt	6,478.00	14,48,428.85
Rates & Taxes	-	13,142.98
Annual Maintenance Charges	64,97,499.24	32,71,403.32
Advertisement Expenses	90,02,521.19	4,09,864.00
Deferred Expenditure Written off	83,12,598.00	73,68,358.30
Professional Fee	68,56,475.00	39,45,320.00
Director Salary	87,95,700.00	95,90,000.00
Guest House Maintenance	2,08,637.00	2,70,524.00
Housekeeping Services	2,02,44,256.74	1,65,82,194.95
Boarding & Lodging Expenses	-	4,27,322.80
Loss on sale of car	-	14,63,186.83
Subscription & Donation	62,500.00	17,700.00
Miscellaneous Expenses	-	1,35,343.60
Discount	78,23,250.22	20,84,383.32
Commission	-	48,88,323.00
Security Service Expenses	1,03,71,143.59	71,96,967.00
Hostel Expenses	-	46,590.00
Pediatric Hip Conclave Conference-expenses	35,000.00	6,04,009.63
Rent	4,55,39,134.61	2,61,18,997.16
Printing & Stationery	47,81,795.69	43,85,372.56
Business Promotion	-	15,70,274.15
License Fee	27,421.74	2,44,110.54
Website Development Exp	8,14,031.21	94,386.35
Insurance	1,67,212.05	13,09,645.52
GST Expenses	2,90,73,746.06	2,22,64,817.38
Professional Tax	-	2,500.00
Municipal Tax	2,15,274.00	2,03,794.00
Repair & Maintenance	52,27,146.45	29,80,688.23
Legal Fee	8,26,447.92	6,92,369.98
Filing Fee	15,197.00	29,310.70
Preliminary expenses written off	1,22,300.00	-
Postage & Couriers	2,45,376.60	1,93,982.04
KIOSK Related Expenses	-	2,07,671.00
Sundry Bal w/off	18,15,845.86	-
Puja Exp	3,40,315.00	2,43,636.00
Round Off	(15,430.53)	6.38
Taxation/Calibration advance	3,67,947.82	2,21,872.04
Interest & Late Fee	93,044.00	1,000.00
Telephone & Internet Expense	10,98,234.79	11,22,579.87
Software Expenses	1,23,152.60	-
Travelling & Conveyance Expense	20,28,850.39	27,37,097.78
Total (II) :	17,17,38,049.50	12,50,32,977.86
Total (I+II) :	20,70,76,367.17	15,41,03,526.77



MEDIVERSAL HEALTHCARE PRIVATE LIMITED

Plot No. DS-6, Lohia Nagar, Kankarbagh
Patna -800020

NOTES FORMING PARTS OF ACCOUNTS

Particulars	As on 31.03.2024 (Amount)	As on 31.03.2023 (Amount)
NOTE -20		
DEFERRED TAX		
DEFERRED TAX LIABILITIES/(ASSETS)		
Opening Deferred Tax Liabilities/ (Assets)	(50,38,699.23)	(5,22,705.86)
Related to fixed Assets		
Add: Deferred Tax Assets Provision during the year	19,54,532.66	(45,15,993.37)
Closing Deferred Tax Liabilities/(Assets)	(30,84,166.57)	(50,38,699.23)
Disallowance to the Income Tax Act, 1961	-	-
Net Deferred Tax Liabilities	(30,84,166.57)	(50,38,699.23)

NOTE - 21

EARNING PER SHARE (EPS)

Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders

82,85,817.77

(2,22,85,932.30)

Weighted average number of Equity Shares used as denominator for calculating EPS

85,20,000

85,20,000

Basic Earning per share

0.97

(2.62)

Diluted Earning per share

0.97

(2.62)

Face Value per Equity Share

10.00

10.00

v)

NOTE - 22

RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of Related Party	Transaction	Nature of Transaction
Associates		
Kaushal Vincom Pvt Ltd	13,98,726.00	Interest Paid on Loan
Key Management Personnel		
Navneet Ranjan	36,00,000.00	Director Remuneration
Navneet Ranjan	7,92,096.00	Interest Paid on Loan
Nikita Singh	8,43,056.00	Interest Paid on Loan
Bhanu Pratap	47,40,000.00	Director Remuneration
Meenu Agarwal	24,00,000.00	Salary
Meenu Agarwal	5,85,662.00	Interest Paid on Loan
Sunil Kumar Agrawal	7,47,875.00	Interest Paid on Loan
Bijay Kumar Kishorepuria	8,85,928.00	Interest Paid on Loan
Relative of key Management Personnel & Common Director		
Nalini Ranjan Singh	18,98,112.00	Interest Paid on Loan
Nalini Ranjan Singh	14,49,000.00	Rent for Project Land
Nishant Ranjan	3,76,792.00	Interest Paid on Loan
Suman Kumari	5,92,582.00	Interest Paid on Loan
Suman Kumari	14,49,000.00	Rent for Project Land
Mukta Mohini	2,51,558.00	Interest Paid on Loan
Ramtara Devi	5,27,472.00	Interest Paid on Loan
Nupur Singhania	85,537.00	Interest Paid on Loan
Sabita Devi Kishorepuria	43,664.00	Interest Paid on Loan
Ashish Kumar	4,58,574.00	Interest Paid on Loan
Sujeet Kumar singhania	1,99,455.00	Interest Paid on Loan
Sanchi singhania	41,743.00	Interest Paid on Loan
Jyoti Singhania	7,67,589.00	Interest Paid on Loan



Arun Kumar Singh
Rachna Kishorepuria

4,80,013.00
52,055.00

Interest Paid on Loan
Interest Paid on Loan



NOTE - 23

Balance Confirmation certificates in respect of Unsecured Loans, Trade Payable, Trade Receivable, Loans & Advances, Sundry Debtors and other accounts are subject to confirmation

NOTE - 24

In the course of our audit, for the purpose of verifying disallowances under section 43B (h) of the Income-tax Act, 1961 as per clause 22, we have conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B (h) is based on the information and representations provided by the auditee's management, and our opinion is framed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.

NOTE - 25

Previous year figure has been regrouped & rearranged wherever necessary

NOTE - 26

Claims and contingent liabilities against the company not acknowledged as debts.

NOTE - 27

Financial Ratios as per the Financial statement of the company:

Particulars	Ratio
(a) Current ratio	0.46
(b) Debt-equity ratio	-5.13
(c) Debt service coverage ratio*	0.75
(d) Return on equity ratio	-0.14
(e) Inventory turnover ratio	59.57
(f) Trade receivable turnover ratio	29.09
(g) Trade payable turnover ratio	-
(h) Net capital turnover ratio	-6.94
(i) Net profit ratio	0.01
(j) Return on capital employed	0.13
(k) Return on investment	-1.65
*The Principle amount for short & long term borrowing paid during the year:	6,99,51,954.00

SIGNED HERewith FROM NOTE 1 TO 27

AS PER OUR ATTACHED REPORT OF EVEN DATE.

As per our attached report of even date.

For MEDIVERSAL HEALTHCARE (P) LTD.

Place : Patna

Date : 14.08.2024

UDIN- 24532608BKEUDP3719

Bajjnath Roy
(Bajjnath Roy)

Partner

M.No.532608



Navneet

Navneet Ranjan

DIN: 06938633

Director

Bhanu Pratap

Bhanu Pratap

DIN:09356799

Director