

***YATHARTH HOSPITAL & TRAUMA CARE
SERVICES PRIVATE LIMITED***

***DIRECTORS' REPORT
2020-21***



Registered Office: B-15, First Floor, Pandav Nagar, Delhi- 110092
Corporate Office: NH- 01, Sector- 110, Noida- 201304
Email-ID: ajaytyagi66@gmail.com

DIRECTORS' REPORT

To
The Member(s)

YATHARTH HOSPITAL AND TRAUMA CARE SERVICES PVT. LTD.
B-15, (First Floor), Pandav Nagar, Delhi - 110092

Your Directors have pleasure in presenting the 14th Annual Report together with the audited Statement of Accounts for the financial year ended 31st March, 2021.

FINANCIAL RESULTS

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Particulars for the Year ended 31st March, 2021

Sl. No.	PARTICULARS	CURRENT YEAR (2020-21)	PREVIOUS YEAR (2019-20)
1.	Net Sales /Income from Business Operations	1,647,276,604.00	1,327,054,562.00
2.	Other Income	5,100,792.00	1,402,374.00
3.	Total Income	1,652,377,396.00	1,328,456,936.00
4.	Less financial cost	116,684,861.00	133,203,204.00
5.	Less other expenses	1,230,205,524.00	1,018,078,927.00
6.	Profit before Depreciation	305,487,012.00	177,174,805.00
7.	Less Depreciation	125,208,094.00	148,341,647.00
8.	Profit after depreciation and Interest	180,278,918.00	28,833,158.00
9.	Less Current Income Tax	31,498,333.00	5,216,693.00
10.	Less Deferred Tax	9,659,287.00	15,656,601.00
11.	Less Other Tax	(15,928,305.00)	-
12.	Net Profit after Tax	155,049,603.00	7,959,865.00
13.	Paid Up Share Capital Dividend (including Interim if any and final)	-	-
14.	Net Profit after dividend and Tax	155,049,603.00	7,959,865.00
15.	Amount transferred to General Reserve	155,049,603.00	7,959,865.00
16.	Balance carried to Balance Sheet		-
17.	Earnings per share (Basic)	9.47	0.49
18.	Earnings per Share (Diluted)	9.47	0.49

FINANCIAL PERFORMANCE OF THE COMPANY

The Company recorded a turnover of Rs. 1,647,276,604.00 during the 2021-21 year as against Rs. 1,327,054,562.00/- in the previous financial year and the Company has earned profit after tax of Rs. 155,049,603.00/- as compared to the profit earned by the company of Rs. 7,959,865.00/- in the previous financial year.

CONSOLIDATED FINANCIAL STATEMENTS:

The Consolidated Financial Statements of the Company and its subsidiaries, prepared in accordance with the Companies Act, 2013 and applicable Accounting Standards along with all relevant documents and the Auditors' Report form part of this Annual Report. The Consolidated Financial Statements presented by the Company include the financial results of its subsidiary companies, associates and joint ventures

RESERVES

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the year under review.

DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances and keeping in view the company's dividend distribution policy, has decided that it would be prudent, not to recommend any Dividend for the year under review.

WEBSITE

The Company has maintained its website <https://yatharthhospitals.com>.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

SHARES

PAID UP AND AUTHORISAED SHARE CAPITAL

The Authorised Share Capital of the Company as on 31st March 2021 was Rs. 200,000,000/- (Rupees Twenty Crore Only). During the year company has not made any allotment. Therefore, the Paid-Up Equity Share Capital of the Company on 31st March, 2021, was Rs. 163,792,250/- (Rupees Sixteen Crore Thirty Seven Lakh, Ninety two Thousand, Two Hundred and Fifty Only).

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review

c. BONUS SHARES

No Bonus Shares were issued during the year under review

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees

e. SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issue any Equity shares with Differential Rights.

DIRECTORS

There were no changes taken place in the Board of Directors during the Financial Year ended 31st March, 2021.

Sr. No.	DIN	Name of Director	Date of Joining	Date of Cessation
1	01818736	Dr. Ajay Kumar Tyagi	28.02.2008	-
2	01792886	Dr. Kapil Kumar	28.02.2008	-
3	01792934	Dr. Neena Tyagi	28.02.2008	-
4	01777738	Dr. Manju Tyagi	28.02.2008	-

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have Joint Venture and Associate Company but it has two Subsidiary Companies. Details of which is enclosed as **annexure-AOC-1**:

Subsidiary [2(87)(i)&(ii)] - AKS Medical & Research Centre Private Limited
Subsidiary [2(87)(i)&(ii)] - Sanskar Medica India Limited (WOS)

DEPOSITS

During the year, the Company has not accepted any deposits from its members in terms of Section 73 of the Companies Act, 2013 and as per Acceptance of Deposit Rules 2014.

EXTRACTS OF ANNUAL RETURN

Extract of annual return in Form MGT-9 pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in **Annexure-I** and is attached to this Report.

NUMBER OF MEETINGS OF THE BOARD

During the year, 7 (Seven) meetings of the Board were convened and held **30.06.2020, 07.09.2020, 12.12.2020, 20.12.2020, 29,12,2020, 24.02.2021 and 03.03.2021**. The time gap between two consecutive meetings of the Board did not exceed one hundred and twenty days.

LOANS, GUARANTEE AND INVESTMENT

The Company has not given any corporate guarantee during the year under review.

Further the Company has made an investment of Rs.1,13,09,465.00 (Rupees One Crore Thirteen Lacs Nine Thousand Five Hundred only) in the form of Equity share capital in its subsidiary AKS Medical & Research Centre Pvt. Ltd.

Further that the Company has not given any loan nor provided any security in connection with a loan to any person under section 186 of the Companies Act 2013.

PARTICULARS OF RELATED PARTY TRANSACTION

There were no contracts or arrangements entered into by the company in accordance with provisions of section 188 of the Companies Act, 2013. However, the company has complied with the provisions of AS-18 by making the disclosure in the notes to accounts, forming part of the Financial Statements attached as Annexure-II.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies {The Companies (Accounts)} Rules, 2014 are given as below:

A) Conservation of energy

The provisions of Section 134(m) of the Companies Act, 2013 with respect to Conservation of energy applies to our Company. Proper steps have been taken by the Company for the optimal utilization of energy like installation of LED Bulbs, low electric consuming air conditioning, auto sleep mode of systems if isolate for few minutes and approach to use 5 star rated appliances and equipments etc.

(B) Technology absorption

The efforts made towards technology absorption and the benefits derived like product improvement, cost reduction, product development and adoption of state of the art technology.

(C) Foreign Exchange Earnings and Outgo

There was no foreign exchange inflow and outflow during the financial year under review.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to our Company as there is no such employee who is in receipt of remuneration not less than Rs. 1,02,00,000/- p.a. if employed throughout the financial year and not less than Rs. 8,50,000/- p.m., if employed for a part of financial year.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

SECRETARIAL AUDITOR

Pursuant to the provisions of section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. Manoj Kumar Pandey, Practicing Company Secretary (Certificate of Practice Number: 9655) to undertake the Secretarial Audit of the Company.

The Company has annexed to this Board Report as **Annexure-MR-3**, a Secretarial Audit Report given by the Secretarial Auditor.

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to your Company.

STATUTORY AUDITOR

Appointment of **M/s Bhanu Prakash & Company**, Chartered Accountants, (FRN: 007677C) as the Statutory Auditors of the Company and to fix their remuneration and in this regard pass with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, (including any statutory enactment or modification thereof), consent of the members be and is hereby accorded to appoint **M/s. Bhanu Prakash & Co.**, Chartered Accountants, (Firm Registration No.007677C) as the Statutory Auditors of the Company to hold the office from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting to be held for the Financial Year ending 31st March, 2024 on such remuneration including out of pocket expenses and other expenses as may be mutually agreed by and between the members, Board of Directors and the Auditor of the Company.”

INTERNAL AUDITOR

Pursuant to the provisions of section 138(1) of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the Company has appointed Mr. Virender Kuamr Grover, Chartered Accountant (Certificate of Practice Number: 093571) to undertake the Internal Audit of the Company.

AUDITORS REPORT

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Your Company believes that CSR initiatives has played pivotal role in improving the lives of the communities and society at large. Your Company has been actively working on Infrastructure development, health, education, Livelihood and Employability, Social & cultural growth.

In compliance with the requirements of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board has constituted a Corporate Social Responsibility Committee and also has in place a CSR Policy.

The Composition of CSR Committee is as under:

S. No	Name	Designation
1.	Dr. Ajay Kumar Tyagi	Chairman
2.	Dr. Kapil Kumar	Member

The Annual Report on CSR activities as required to be given under Section 135 of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is attached in **Annexure-III**.

Total amount to be spent on CSR was Rs. 12,50,327.00/- but only Rs. 10,00,000.00/- could be spent due to lack of knowledge and COVID-19 outbreak. Further the Company is actively engaged in CSR activities.

INTERNAL FINANCIAL CONTROLS AND SYSTEMS

Your Company has adequate internal control system commensurate with the nature and size of its business. Internal audit function is in place, which endeavour's to make meaningful contributions to the Company's overall governance, risk management, and internal controls.

The function reviews and ensures sustained effectiveness of Internal Financial Controls by adopting a systematic approach.

The Company has devised systems, policies and procedures, which are currently operational within the Company for ensuring orderly and efficient conduct of its business, safeguarding assets of the company, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and management information system.

The company is process to appoint Internal Auditor to review and evaluate the effectiveness of the existing processes, controls and compliances. The Internal Auditor shall make periodical presentations on audit observations, including the status of follow-up.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

The Company had come up with a 375 bedded super specialty hospital at HO-1, Sector-1, Greater Noida West through its subsidiary M/s AKS Medical & Research Centre Pvt. Ltd. The construction was completed and the commercial operations of the project have been started from June 2021 onward.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

DETAIL OF FRAUD AS PER AUDITORS REPORT

No fraud has been noticed or reported in the Company by its employees and officers during the Financial Year 2019-20.

COST AUDITORS

The Cost audit of the Company has not been conducted for the financial year 2019-20 as provisions of Section 148 of the Companies Act, 2013 are not applicable on the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, the Directors of the Company hereby states that:

- a) In the preparation of the annual accounts for the year ended 31st March 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) The Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit and Loss of the company for that period.
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- d) The Directors had prepared the annual accounts on a Going Concern Basis.
- e) The Directors had devised proper system to ensure compliance with the provisions of all applicable laws and such system were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**By order of the Board of Directors
For Yatharth Hospital & Trauma Care Services Pvt. Ltd.**

**Dr Ajay Kumar Tyagi
(Director)
DIN: - 01792886
R/o House No.- 44,
Duplex I, Swarnim Vihar,
Sector 82, Noida- 201304**

**Dr. Kapil Kumar
(Director)
DIN: - 01818736
R/o House No.- 43,
Duplex I, Swarnim Vihar,
Sector 82, Noida- 201304**

**Date : 29.12.2021
Place : Noida**

Annexure I

**FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN**

As on financial year ended on 31.03.2021

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

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U85110DL2008PTC174706
2.	Registration Date	28/02/2008
3.	Name of the Company	Yatharth Hospital & Trauma Care Services Private Limited
4.	Category/Sub-category of the Company	Non Government Company
5.	Address of the Registered office & contact details	B-15 (First Floor) Pandav Nagar, Delhi 110092 virender.grover@gmail.com 0120-2460000
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. (A): PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Hospital Activities	86100	100%

(B): Particulars of its holding, Subsidiary and Associate Company

S. No.	Name of Company	Relation	Pursuant to Companies Act, 2013
1	AKS Medical and Research Centre Private Limited	Subsidiary	Section 2(87)(i)&(ii)
2	Sanskar Medica India Limited	Subsidiary	Section 2(87)(i)&(ii)

**III. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian										
a) Individual/HUF	0	14432450	14432450	88.11	0	14432450	14432450	88.11	0	0
b) Central Govt.or State Govt.	0	0	0	0	0	0	0	0	0	0
c) Bodies Corporates									0	0
d) Bank/FI	0	0	0	0	0	0	0	0	0	0
e) Any other	0	0	0	0	0	0	0	0	0	0
SUB TOTAL:(A) (1)										
(2) Foreign										
a) NRI- Individuals	0	0	0	0	0	0	0	0	0	0
b) Other Individuals	0	0	0	0	0	0	0	0	0	0
c) Bodies Corp.	0	0	0	0	0	0	0	0	0	0
d) Banks/FI	0	0	0	0	0	0	0	0	0	0
e) Any other...	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (2)										
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	0	14432450	14432450	88.11	0	14432450	14432450	88.11	0	0

(1) Institutions											
a) Mutual Funds	0	0	0	0	0	0	0	0	0	0	0
b) Banks/FI	0	0	0	0	0	0	0	0	0	0	0
C) Central govt	0	0	0	0	0	0	0	0	0	0	0
d) State Govt.	0	0	0	0	0	0	0	0	0	0	0
e) Venture Capital Fund	0	0	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0	0	0
g) FIIS	0	0	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(1):											
(2) Non Institutions											
a) Bodies corporates	0	230000	230000	1.41	0	230000	230000	1.41	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0	0	0
b) Individuals	0	1716775	1716775	10.48	0	1716775	1716775	10.48	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0	0	0
Hindu Undivided Family	0	0	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(2):	0	0	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)= (B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs											
Grand Total (A+B+C)	0	16379225	16379225	100	0	16379225	16379225	100	0	0	0

B) SHAREHOLDING OF PROMOTER-

S No.	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in Share-
-------	--------------------	---	-------------------------------------	--------------------

		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	holding during the year
1.	Dr. Ajay Kumar Tyagi	6755400	41.30	0	6755400	41.24	0	0
2.	Dr. Kapil Kumar	3041100	18.72	0	3041100	18.57	0	0
3.	Dr. Neena Tyagi	1754900	10.16	0	1754900	10.71	0	0
4.	Dr. Manju Tyagi	2881050	17.57	0	2881050	17.59	0	0
Total		14432450	88.11	0	14432450	88.11	0	0

C) CHANGE IN PROMOTERS' SHAREHOLDING

S No.	Particulars	Shareholding of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	14432450	88.11	14432450	88.11
2	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	NIL			
3	At the end of the year	14432450	88.11	14432450	88.11

D) SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS:

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

(iv)		SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN DIRECTORS, PROMOTERS & HOLDERS OF GDRS & ADRS)							
S. No.	Name of the Shareholder	At the beginning of the year (i.e. 01.04.2018)		At the end of the year (i.e. 31.03.2019)		Cumulative Shareholding during the year		Month wise Increase/ Decrease in Share holding during the year	Reasons (for increase/ decrease (e.g. allotment / transfer / bonus / sweat equity etc)
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	No. of shares	% of total Shares of the company		

1	Bimla Tyagi	935750	5.71	935750	5.71	935750	5.71	-	-
2	Brahm Singh Tyagi	60000	0.37	60000	0.37	60000	0.37	-	-
3	Krishna Tyagi	215725	1.32	215725	1.32	215725	1.32	-	-
4	Prem Narayan Tyagi	505300	3.08	505300	3.08	505300	3.08	-	-
5	IIT Pace Education	230000	1.41	230000	1.41	230000	1.41	-	-

E) SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

V SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:								
S.No.	Name of the Directors / KMP (Designation)	At the beginning of the year (i.e. 01.04.2019)		At the end of the year (i.e. 31.03.2021)		Cumulative Shareholding during the year		Increase / Decrease in Share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	No. of shares	% of total Shares of the company	
1	Dr. Ajay Kumar Tyagi (CMD)	6755400	41.24	6755400	41.24	-	-	-
2	Dr. Kapil Kumar (Director)	3041100	18.57	3041100	18.57	-	-	-
3	Dr. Neena Tyagi (Director)	1754900	10.71	1754900	10.71	-	-	-
4	Dr. Manju Tyagi (Director)	2881050	17.59	2881050	17.59	-	-	-
5	Mr. Ritesh Mishra (Company Secretary)	0	0	0	0	-	-	0

F) INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year			0	
i) Principal Amount	1,141,796,722	53,489,411	0	1,195,286,133
ii) Interest due but not paid	0		0	
iii) Interest accrued but not due	0		0	
Total (i+ii+iii)	0		0	
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	(60,190,758)	(4,284,824)	0	(64,475,583)
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid	0		0	
iii) Interest accrued but not due	0		0	
Total (i+ii+iii)	1,081,605,963	49,204,587	0	1,130,810,550

XI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

Remuneration to Director:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager/Director				Total Amount
		Dr. Ajay Kumar Tyagi	Dr. Kapil Kumar	Dr. Neena Tyagi	Dr. Manju Tyagi	
1	Gross salary	72,00,000.00	72,00,000.00	72,00,000.00	72,00,000.00	28,800,000.00
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	--	--	--	--	--
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0	0	0	0	0
	(c) Profits in lieu of salary	0	0	0	0	0

	under section 17(3) Income-tax Act, 1961					
2	Stock Option	0	0	0	0	0
3	Sweat Equity	0	0	0	0	0
4	Commission - as % of profit - others,	0	0	0	0	0
5	Others, please	0	0	0	0	0
	Total (A)	72,00,000.00	72,00,000.00	72,00,000.00	72,00,000.00	28,800,000.00

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
		NA	Ritesh Mishra	NA	NIL
1	Gross salary	NIL	6,28,000.00	NIL	NIL
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL	--	NIL	NIL
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	NIL
2	Stock Option	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL
4	Commission	NIL	NIL	NIL	NIL
	- as % of profit	NIL	NIL	NIL	NIL
	Others, specify...	NIL	NIL	NIL	NIL
5	Others, please specify	NIL	NIL	NIL	NIL
	Total	NIL	6,28,000.00	NIL	NIL

XII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NIL		NIL		NIL
Punishment	NIL		NIL		NIL

B. DIRECTORS					
Penalty	NIL		NIL		NIL
Punishment	NIL		NIL		NIL
Compounding	NIL		NIL		NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL		NIL		NIL
Punishment	NIL		NIL		NIL
Compounding	NIL		NIL		NIL

By order of the Board of Directors

For Yatharth Hospital & Trauma Care Services Pvt. Ltd.

Dr Ajay Kumar Tyagi
(Director)
DIN: - 01792886
R/o House No.- 44,
Duplex I, Swarnim Vihar,
Sector 82, Noida- 201304

Dr. Kapil Kumar
(Director)
DIN: - 01818736
R/o House No.- 43,
Duplex I, Swarnim Vihar,
Sector 82, Noida- 201304

Date : 29.12.2021
Place : Noida

CA BHANU PRAKASH
B.Sc., F.C.A., D.L.S.A. (I.C.A.I.)
M. No. 076716



BHANU PRAKASH & COMPANY
CHARTERED ACCOUNTANTS
FRN-007677C

Opp. Azad Welding Works, Agrasen Press wali Gali, Raje Babu Road, Bulandshahr – 203001
Ph. No. 9997618885 (O), 9412227005 (Mobile), e-mail – bhanuprakashbsr@gmail.com

INDEPENDENT AUDITORS' REPORT

To,
The Members of
Yatharth Hospital & Trauma Care Services Private Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Yatharth Hospital & Trauma Care Services Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss for the year and the cash flow statement 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, 2021, and its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

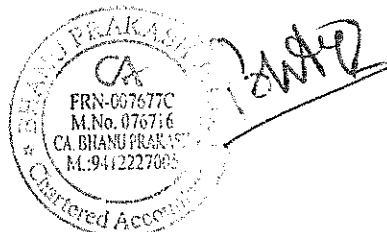
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information *inter alia* comprises of the Director Report, (but does not include 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 such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



Management's responsibility for the standalone financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

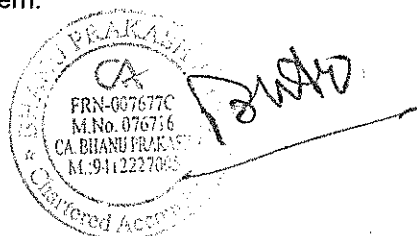
The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 auditors' 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.

Report on Other Legal and Regulatory Requirements

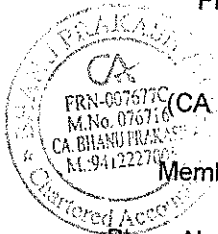
1. As required by the Companies (Auditor's Report) Order, 2016 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act is applicable to the Company during the year as it fulfill the conditions of paragraph 1(2)(v) of the said order and therefore, we have annexed "Annexure A" a statement on the matters specified in paragraphs 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 purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021, from being appointed as a director in terms of Section 164(2) of the Act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.
 - g) In our opinion, the managerial remuneration for the year ended March 31, 2021 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigation which would impact its financial position;



Bhanu

- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There is no amount required to be transferred to the Investor Education and Protection Fund by the Company.

For BHANU PRAKASH & COMPANY
Chartered Accountants
FRN – 007677C



Bhanu Prakash

(CA BHANU PRASAH)
Proprietor
Membership No. 076716

Place: Noida

Dated: 29.07.2021

UDIN:- 21076716AAAAHA9423

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1 under the heading of "Report on other legal and regulatory requirements" of our report of even date)

1.
 - (a) The Company is maintaining proper records showing full particulars including quantitative details and situation of fixed assets.
 - (b) The Company has regular programme of physical verification of its fixed assets by which all fixed assets of respective locations are verified in a phased manner over a period of two years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
2. As explained to us, the management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on physical verification of the inventory.
3. The Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act during the year. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.
4. In our opinion, and according to the information and explanations given to us, the Company does not have loans and investments and provided guarantees and securities during the year in terms of provisions of Section 185 of the Act and however, the Company has complied with the provisions of Section 186 of the Act in respect of the grant of loans, making investments, and providing guarantees and securities.
5. In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits during the year from the public to which the directives issued by the Reserve Bank of India and provision of Sections 73 to 76 of any other relevant provisions of the Act and the rules framed there under apply.
6. In our opinion, and according to the information and explanations given to us, the requirement for maintenance of cost records pursuant to the companies (cost records and audit) Rules, 2014 specified by the Central Government of India under Section 148 of the Act are applicable to the Company for the year under audit.
7. a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing with appropriate authorities undisputed statutory dues including sales tax, value added tax, employees state insurance and other material statutory dues applicable with the appropriate authorities. The provisions relating to wealth-tax, duty of customs, duty of excise are not applicable to the Company. According to the information and explanations given to us, there are no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31 March 2021 for a period of more than six months from the date they became payable.



[Handwritten Signature]

(b) According to the information and explanations given to us, there are no dues in respect of income tax, sales tax, service tax, duty of customs, duty of excise and value added tax, which have not been deposited on account of any dispute.

8. Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to bank. The Company does not have loans and borrowings from government, debenture holders and financial institutions.
9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loan during the year. Accordingly, paragraph 3(ix) of the Order is not applicable.
10. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no fraud by the Company or fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The Company is a private Limited Company. Accordingly, In our opinion, the managerial remuneration for the year ended March 31, 2021 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanation given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. Based on our audit procedures and as per the information and explanations given by the management, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

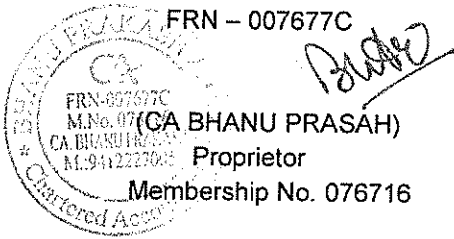


Bhanu

14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. Based on our audit procedures and as per the information and explanations given by the management, Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For BHANU PRAKASH & COMPANY
Chartered Accountants

FRN – 007677C



Place: Noida

Dated: 29.07.2021

UDIN:- 21076716AAAAHA9423

ANNEXURE - B TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **Yatharth Hospital & Trauma Care Services Private Limited**. ("The Company") as of 31 March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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



Bhanu

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BHANU PRAKASH & COMPANY
Chartered Accountants
FRN – 007677C



(CA BHANU PRASAH)
Proprietor
Membership No. 076716

Place: Noida

Dated: 29.07.2021

UDIN:- 21076716AAAAHA9423

S No		Note Number	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share capital	2	163,792,250	163,792,250
	(b) Reserves and surplus	3	555,093,997	400,044,394
			718,886,247	563,836,644
2	Non Current Liabilities			
	(a) Long term borrowings	4	842,546,802	1,024,145,262
	(b) Advance from group company	5	56,100,000	37,400,000
	(c) Deferred tax liabilities		53,347,179	43,687,891
3	Current Liabilities			
	(a) Trade payables	6	130,806,274	111,601,783
	(b) Other current liabilities	7	275,792,430	236,364,055
	Total (A)		2,077,478,932	2,017,035,634
II.	ASSETS			
1	Non Current Assets			
	(a) Fixed assets			
	(i) Tangible assets	8	1,256,793,490	1,343,755,702
	(ii) Capital work in progress		7,843,354	-
			1,264,636,844	1,343,755,702
	(b) Non current investments	9	342,982,508	331,673,043
	(c) Long terms loans and advances	10	3,296,708	3,235,466
2	Current Assets			
	(a) Cash and cash equivalent	11	6,291,502	12,840,844
	(b) Inventories	12	27,387,506	25,762,785
	(c) Trade receivables	13	328,574,285	183,219,442
	(d) Short terms loans and advances	14	104,309,576	116,548,353
			466,562,869	338,371,424
	Total		2,077,478,932	2,017,035,635

Summary of Significant accounting policies

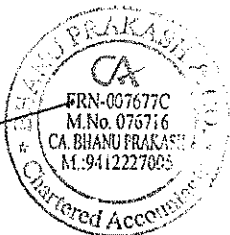
1

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

For Bhanu Prakash & Company
Chartered Accountants
FRN:007677C

CA. Bhanu Prakash
Proprietor
Membership No..076716
UDIN: 21076716AAAAHA9423
Place: Noida
Dated:29.07.2021



On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Private Limited

For Yatharth Hospital & Trauma Care Services Private Limited

Director
Dr. Ajay Kumar Tyagi
Director
DIN:01792886

Place: Noida
Dated:29.07.2021

Director
Dr. Neena Tyagi
Director
DIN: 01792934

Place: Noida
Dated:29.07.2021

Director
Ritesh Mishra
Co. Secretary
M. No 51166

Place: Noida
Dated:29.07.2021

Yatharth Hospital & Trauma Care Services Private Limited
CIN:U85110DL2008PTC174706
Profit & Loss Account for the period ending 31st March 2021

S No	Particulars	Note Number	Current Year 2020-2021 (Rs.)	Previous Year 2019-2020 (Rs.)
I	Revenue from operations	15	1,647,276,604	1,327,054,562
II	Other income	16	5,100,792	1,402,374
III	Total revenue (I+II)		1,652,377,396	1,328,456,936
IV	Expenses			
	Medicines consumed	17	175,269,824	129,541,856
	Consumable stores	18	128,717,880	122,839,233
	Employee benefits expense	19	349,520,086	245,933,799
	Specialist charges	20	250,276,097	233,413,400
	Finance cost	21	116,684,861	133,203,204
	Depreciation and amortization expenses	8	125,208,094	148,341,647
	Other expenses	22	219,835,227	187,384,129
	Discount	23	106,586,409	98,966,511
	Total expenses		1,472,098,478	1,299,623,778
V	Profit before tax (III- IV)		180,278,918	28,833,158
VI	Tax expense:			
	Current tax		31,498,333	5,216,693
	MAT credit entitlement		(15,928,305)	-
	Deferred tax expenses / (benefits)		9,659,287	15,656,601
	Total tax expense		25,229,315	20,873,294
VII	Profit /(loss) for the year (V-VI)		155,049,603	7,959,864
VIII	Earnings per equity share			
	Basic and diluted earnings/(loss) per share (Rs.)	24	9.47	0.49
	Nominal value of equity shares (Rs.)		10.00	10.00

Summary of significant accounting policies

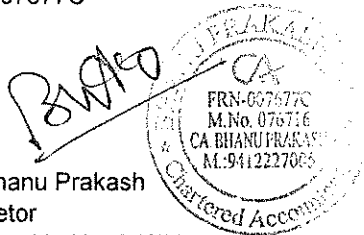
1

The accompanying notes form an integral part of the financial statements

As per our report of even date attached

For Bhanu Prakash & Company
Chartered Accountants
FRN:007677C

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Private Limited



CA. Bhanu Prakash
Proprietor
Membership No. .076716
UDIN: 21076716AAAAHA9423
Place: Noida
Dated:29.07.2021

For Yatharth Hospital & Trauma Care Services Private Limited
For Yatharth Hospital & Trauma Care Services Private Limited

AJ
Director
Dr. Ajay Kumar Tyagi
Director
DIN:01792886

Place: Noida
Dated:29.07.2021

Neena Tyagi
Director
Dr. Neena Tyagi
Director
DIN: 01792934

Ritesh Mishra
Co. Secretary
M. No 51166

Place: Noida
Dated:29.07.2021

Place: Noida
Dated:29.07.2021

Yatharth Hospital & Trauma Care Services Private Limited
 CIN:U85110DL2008PTC174706
 CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Note No.	Current Year 2020-2021 (Rs.)	Previous Year 2019-2020 (Rs.)
A. Cash flow from operating activities			
Net profit before taxation		180,278,918	28,833,158
Adjustment for :			
Depreciation		125,208,094	148,341,647
Interest paid		116,684,861	133,203,204
Loss on sale of fixed assets (Net)		-	-
Interest Income		(320,481)	(298,236)
Operating profit before working capital changes		421,851,391	310,079,772
Adjustment for :			
(Increase)/ decrease in trade receivables		(145,354,842)	(56,784,758)
(Increase)/ decrease in inventories		(1,624,721)	(3,150,657)
(Increase)/ decrease in loans and advances		12,177,535	(46,388,193)
Increase/ (decrease) in trade payables		19,204,492	(5,769,947)
Increase/ (decrease) in other current liabilities		(53,037,910)	58,123,635
Cash generated from operating activities before taxes		253,215,945	256,109,853
Direct taxes paid (net of refunds)		(15,570,028)	(20,873,294)
Net cash from/ (used in) operating activities		237,645,917	235,236,559
B. Cash flow from investing activities			
Purchase of fixed assets		(38,245,882)	(31,387,565)
Movement in investments		(11,309,465)	(49,998,500)
Movement in CWIP		(7,843,357)	-
Interest received		320,481	298,236
Net cash from investing activities		(57,078,223)	(81,087,829)
C. Cash flow from financing activities			
Movement from borrowings		(89,132,175)	(64,475,583)
Issue of share including premium		-	-
Interest paid		(116,684,861)	(133,203,204)
Movement in group company advance		18,700,000	-
		(187,117,036)	(197,678,786)
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		(6,549,341)	(43,530,056)
Cash and cash equivalents at the beginning of the year (refer to note 16)		12,840,844	56,370,900
Cash and cash equivalents at the end of the year (refer to note 16)		6,291,503	12,840,844
Components of Cash and cash equivalents as at the year end comprises of :			
Cash on hand		3,089,130	8,898,046
Balance with Scheduled Banks in- On current accounts		3,202,372	3,942,798
Total cash and cash equivalents		6,291,502	12,840,844

Significant accounting policies

1

The notes referred above form an integral part of the financial statements

Note:

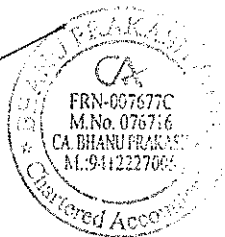
- The Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standards - 3 on "Cash Flow Statements" as notified by Central Government of India.
- Negative figures have been shown in brackets.

On behalf of Yatharth Hospital & Trauma Care Services Private Limited

As per our report of even date attached

For Bhanu Prakash & Company
 Chartered Accountants
 FRN:007677C

CA. Bhanu Prakash
 Proprietor
 Membership No. 076716
 UDIN: 21076716AAAAHA9423
 Place: Noida
 Dated:29.07.2021



Dr. Ajay Kumar Tyagi
 Director
 DIN:01792886

Place: Noida
 Dated:29.07.2021

Ritesh Mishra
 Co. Secretary
 M. No 51166

Place: Noida
 Dated:29.07.2021

Dr. Neena Tyagi
 Director
 DIN: 01792934
 Place: Noida
 Dated:29.07.2021

Yatharth Hospital & Trauma Care Services Private Limited

CIN:U85110DL2008PTC174706

Balance Sheet as at 31st March 2021

Significant Accounting Policies for the year ended 31st March 2021

1 Significant Accounting Policies

1.1 About the company

Yatharth Hospital & Trauma Care Services Private limited ("The Company") was incorporated in Delhi in 2008.

1.2 Nature of Operations

The company is engaged in the business of providing healthcare services and running hospitals.

1.3 Basis of preparation

The accounts have been prepared on historical cost convention as a going concern and in accordance with the relevant disclosure requirements of the Companies Act 2013 and are consistent with the generally accepted accounting principles. Income and expenditure are accounted for on accrual basis. The financial statements have also been prepared to comply with all applicable respects of mandatory Accounting Standards issued by prescribed by the Companies (Accounting Standards) Rules 2014

1.4 Fixed Assets and Depreciation

Fixed assets are stated at original cost of acquisition including incidental expenses and all the borrowing costs, which are directly attributable to the acquisition of assets and installation of the concerned assets. Fixed assets are shown net of accumulated depreciation. Depreciation has been charged as per rules provided under Companies Act, 2013. For assets acquired during the year, depreciation is provided on pro rata basis from the date the assets were put to use. Assets taken on long term lease are amortized over the balance period of lease.

1.5 Use of Estimates

The presentation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that effect reportable amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the year in which the results are known/materialized.

For Yatharth Hospital & Trauma
Care Services Private Limited



Bhanu

Asst

Neeraj
Director

Neeraj

1.6 Taxes on Income

Income tax expenses are accounted for in accordance with AS-22, Accounting for Taxes on Income, for both Current Tax and Deferred Tax, as stated below:

a) Current Tax

Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of Income Tax Act, 1961.

In earlier years MAT Credit entitlement which was deducted from statement of Profit & Loss was not taken under current assets. It has been booked into current assets this year.

b) Deferred Tax

Deferred tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year and reversal of earlier years' timing differences

Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carry forward losses where deferred tax assets are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

1.7 Earning Per Share

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

1.8 Investments

Investments in subsidiary companies and other investments are stated at cost. All cost of acquisition of investment including any interest for the period up to the date of acquisition also forms part of the acquisition cost.

1.9 Revenue Recognition

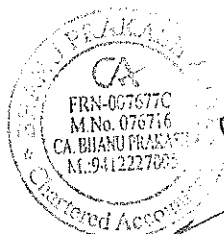
The Company recognises revenue when the significant terms of arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

For Yatharth Hospital & Trauma
Care Services Private Limited

[Signature]

[Signature]
Director

[Signature]



[Signature]

1.10 Provisions, Contingent Liabilities and Contingent Assets

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

Contingent liabilities are not recognized and are disclosed in notes. Contingent assets are neither recognized nor disclosed in financial statements.

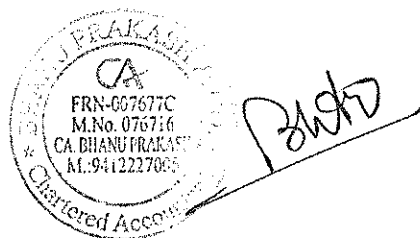
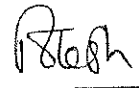
1.11 Inventory

Inventories are stated at lower of cost or net realisable value. Cost is determined on FIFO basis

For Yatharth Hospital & Trauma
Care Services Private Limited



Neeraj
Director



Yatharth Hospital & Trauma Care Services Private Limited
 CIN:U85110DL2008PTC174706
 Notes to financial statements for the year ended 31st March 2021

8 Fixed assets

PARTICULARS	Gross Block			Accumulated Depreciation			Net Block	
	As at April 1, 2020	Additions (Deletions) during the Year	As at March 31, 2021	As at April 1, 2020	Depreciation charge for the year	As at March 31, 2021	As at March 31, 2021	As at March 31, 2020
Tangible Assets								
Land - Leasehold	107,140,601	12,522,498	119,663,099	-	1,431,311	1,431,311	118,231,788	107,140,601
Building	1,014,013,631		1,014,013,631	139,687,612	42,455,844	182,143,456	831,870,174	874,326,018
Computer	11,443,858		11,443,858	8,928,425	1,225,197	10,153,622	1,290,236	2,515,433
Air Conditioner	40,351,730		40,351,730	23,837,527	3,884,210	27,721,737	12,629,993	16,514,203
Electrical Installations	70,930,210		70,930,210	49,991,550	5,395,205	55,386,755	15,543,455	20,938,660
Furniture & Fixture	13,939,793		13,939,793	8,111,180	1,811,105	9,922,285	4,017,508	5,828,613
Car	43,206,666	17,324,866	60,531,532	28,075,098	6,686,090	34,761,188	25,770,344	15,131,568
Office Equipments	25,535,588		25,535,588	15,731,678	4,285,804	20,017,482	5,518,106	9,803,910
Fire Fighting	33,050,233		33,050,233	15,541,249	3,175,994	18,717,243	14,332,990	17,508,984
Plant	576,766,432	8,398,518	585,164,950	302,718,721	54,857,334	357,576,055	227,588,895	274,047,711
Total	1,936,405,611	38,245,882	1,974,651,493	592,649,909	125,208,094	717,858,003	1,256,793,490	1,343,755,702
Previous Year	1,905,018,046	31,387,565	1,936,405,611	444,308,262	148,341,647	592,649,909	1,343,755,702	1,460,709,784

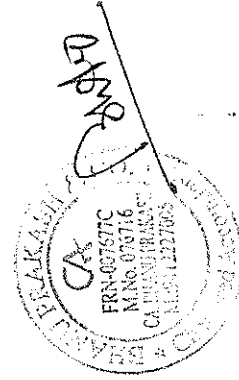
For Yatharth Hospital & Trauma Care Services Private Limited

For Yatharth Hospital & Trauma Care Services Private Limited

[Signature]

[Signature] Director

Director



2 Share capital

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Authorised		
20,000,000 (Previous Year 20,000,000) Equity Shares of Rs.10/- each	200,000,000	200,000,000
Issued Subscribed & Paid up		
16,379,225 Equity Shares of Rs.10/-each fully paid in cash	163,792,250	163,792,250
Total	163,792,250	163,792,250

a) Details of reconciliation of the number of equity shares outstanding:

Particulars	As at 31-March-2021		As at 31-March-2020	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	16,379,225	163,792,250	15,896,975	158,969,750
Shares Issued during the year	-	-	482,250	4,822,500
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	16,379,225	163,792,250	16,379,225	163,792,250

b) Terms / rights attached to Equity shares

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of the liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shares in the Company held by each shareholder holding more than 5 percent shares:

Name of Shareholder	As at 31-March-2021		As at 31-March-2020	
	No of Equity shares held	Percentage	No of Equity shares held	No of Equity shares held
Dr. Ajay Kumar Tyagi	6,755,400	41.24%	6,755,400	41.24%
Dr. Kapil Kumar Tyagi	3,041,100	18.57%	3,041,100	18.57%
Dr. Manju Tyagi	2,881,050	17.59%	2,881,050	17.59%
Dr Neena Tyagi	1,754,900	10.71%	1,754,900	10.71%
Bimla Tyagi	935,750	5.71%	935,750	5.71%

3 Reserves and surplus

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Securities premium account		
Balance as per last financial statements	176,602,250	176,602,250.00
Add : Premium on issue of shares	-	-
Closing balance	176,602,250	176,602,250
Surplus in the statement of profit and loss		
Balance as per last financial statements	223,442,144	215,482,280
Add: Profit for the year	155,049,603	7,959,864
Less: Transfer to reserve	-	-
Net surplus in the statement of profit and loss	378,491,747	223,442,144
Total	555,093,997	400,044,394

4 Long term borrowings*

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Secured loans	1,025,680,066	1,081,606,199
Unsecured loans	15,998,545	49,204,587
	1,041,678,611	1,130,810,786
Less: Liabilities due within next 12 months	(199,131,809)	(106,665,524)
*Refer note no. 40		
Total	842,546,802	1,024,145,262



For Yatharth Hospital & Trauma
Care Services Private Limited

Director

5 Advance from group company

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Advance from subsidiary company	56,100,000	37,400,000
Total	56,100,000	37,400,000

6 Trade payables

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	130,806,274	111,601,783
Total	130,806,274	111,601,783

The Company has not received any information from its suppliers regarding their registration under the 'Micro, Small and Medium Enterprises Development Act, 2006'. Hence interest if any payable as required under the said Act has not been provided and the information required to be given in accordance with Section 22 of the said Act, is not ascertainable and hence, not disclosed.

7 Other current liabilities

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Audit fees payable	59,000	59,000
TDS payable	16,764,162	43,212,666
PF payable	37,245	81,034
ESIC payable	5,965	6,447
GST payable	76,093	59,835
Expenses payable	59,718,156	86,279,549
Current portion of long term liabilities	199,131,809	106,665,524
*Refer note no. 40		
Total	275,792,430	236,364,055

9 Non current investments

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
AKS medical and research center pvt ltd 16,635,727 (16,040,492) equity shares of Rs 10 each	285,690,078	274,380,613
Sanskar medica india ltd 5,622,950 (5,622,950) equity shares of Rs 10 each	57,292,430	57,292,430
Total	342,982,508	331,673,043

For Yatharth Hospital & Trauma
Care Services Private Limited

Neeraj
Director

Rajesh



10 Long terms loans and advances

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Security deposit- CGHS	100,000	100,000
Security deposit - electricity	1,752,466	1,752,466
Security deposit - Noida authority	83,000	83,000
Security deposit- ESI	300,000	300,000
Fixed deposit with bank	1,061,242	1,000,000
Total	3,296,708	3,235,466

11 Cash and cash equivalent

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Cash in hand	3,089,130	8,898,046
Balance with banks	1,453,859	2,732,589
UPI & other amount recoverable	1,748,513	1,210,209
Total	6,291,502	12,840,844

12 Inventories

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Closing stock- Pharmacy	14,155,172	15,747,194
Closing stock - Consumables	13,232,334	10,015,591
Total	27,387,506	25,762,785

13 Trade receivables

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables (considered good)	328,574,285	183,219,442
Total	328,574,285	183,219,442

14 Short terms loans and advances

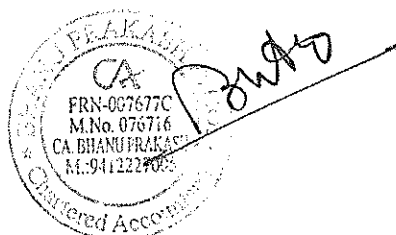
Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Staff advance	5,137,915	1,260,355
Advance recoverable in cash or kind	11,410,889	2,174,482
TDS recoverable	64,013,435	105,974,537
MAT credit entitlement	15,928,305	-
Interest Accrued	1,504,033	1,417,460
Security deposit	854,500	394,500
Fixed deposit with bank	2,914,243	1,765,763
Others	2,546,256	3,561,256
Total	104,309,576	116,548,353

For Yatharth Hospital & Trauma
Care Services Private Limited

As

Neens
Director

Rajan



15 Revenue from operations

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Hospital Receipts	1,640,840,522	1,321,039,348
OPD Pharmacy Sale	6,436,082	6,015,214
Total	1,647,276,604	1,327,054,562

16 Other income

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Interest income	320,481	298,236
Rent	630,000	1,104,138
Interest on income tax refund	4,150,311	-
Total	5,100,792	1,402,374

17 Medicines consumed

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Opening balance	15,747,194	15,621,952
Purchase	173,677,802	129,667,098
Total	189,424,996	145,289,050
Less: closing stock	14,155,172	15,747,194
Total	175,269,824	129,541,856

18 Consumable stores

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Opening balance	10,015,591	6,990,176
Purchase	131,934,623	125,864,648
Total	141,950,214	132,854,824
Less: closing stock	13,232,334	10,015,591
Total	128,717,880	122,839,233

19 Employee benefits expense

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Salary and other benefits	317,504,051	214,021,440
Director salary	28,800,000	28,800,000
Key men insurance	1,409,184	1,409,184
PF employer contribution	213,506	272,687
ESI contribution	74,777	89,456
Staff welfare expenses	1,518,568	1,341,032
Total	349,520,086	245,933,799

20 Specialist Charges

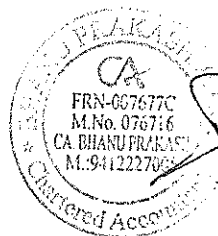
Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Specialist Charges	250,276,097	233,413,400
Total	250,276,097	233,413,400

For Yatharth Hospital & Trauma
Care Services Private Limited

Asst

neeng
Director

Asst



Dhanu

21 Finance cost

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Interest on secured loans	114,740,155	127,736,353
Interest on unsecured loans	1,944,706	5,466,851
Total	116,684,861	133,203,204

22 Other expenses

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Lab Expenses	34,425,879	16,087,613
Electricity expenses	55,643,245	52,066,001
Generator repair & maintenance expenses	9,164,443	8,723,324
Electricity nursing hostel	1,364,294	618,382
Advertisement	3,094,152	2,904,254
Ambulance charges	1,725,860	911,733
Annual maintenance medical equipment	19,622,702	10,486,978
Auditor's remuneration	59,000	59,000
Bank charges	4,457,522	3,727,818
Business Promotion	185,662	1,847,035
Canteen & food	10,920,151	13,144,906
Conveyance & travel	1,531,647	1,748,318
Fee & subscription	1,079,207	1,546,933
Festival expenses	2,258,186	1,349,960
Insurance	797,884	1,565,606
Professional charges	316,438	439,800
Interest (TDS & income tax)	151,000	1,419,497
ROC fees	1,800	22,300
Water charge	525,000	438,951
Loan processing fees	166,793	417,308
UTI commission	2,746,567	4,791,541
Office & misc.expenses	8,178,260	8,425,127
CSR exp	1,100,000	1,000,000
Postage	396,259	379,478
Printing & stationery	5,282,197	7,607,128
Rent	8,114,902	6,826,301
Repair & maintenance	16,695,480	9,304,340
Shortage & (Excess)	(101,239)	721
Telephone expenses	2,131,984	1,770,822
Vehicle running & maintenance ambulance	2,714,617	3,132,534
Vehicle running & maintenance	3,468,239	3,199,311
Waste management charges	380,000	184,000
Lease rent expenses equipment	21,237,096	21,237,108
Total	219,835,227	187,384,129

23 Discount

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Discount	106,586,409	98,966,511
Total	106,586,409	98,966,511

24 EARNINGS PER SHARE:

Particulars	As at 31-March-2021 (Rs.)	As at 31-March-2020 (Rs.)
Profit /(loss) after tax as per statement of profit and loss (Rs.)	155,049,603	7,959,864
Weighted average number of equity shares outstanding during the year for basic earnings per share (No.)	16,379,225	16,379,225
Basic and diluted earnings per share (Rs.)	9.47	0.49
Nominal value of share (Rs.)	10.00	10.00

For Yatharth Hospital & Trauma
Care Services Private LimitedNeeraj
Director

Ritesh

25 Related Party Disclosures

- a) As per AS-18 "Related Party Disclosures" prescribed under the Companies (Accounting Standards) Rules, 2014, the following are the related parties.

Name of the Parties

as.	Individuals which have control or significant influence over Reporting entity and their relatives.	Directors:- 1. Dr Ajay Kumar Tyagi, Director 2. Dr Kapil Kumar, Director 3. Dr Neena Tyagi, Director 4. Dr Manju Tyagi, Director Relative of Directors:- 1. Mr. Yatharth Attrey 2. Mr. Sanskar Tyagi 3. Mr. Lal Chand Tyagi
ii.	Enterprises over which person (s) referred in (i) above is able to exercise significant influence	1. AKS Medical & Research Centre private Limited, Subsidiary Co. 2. Sanskar Medica India Limited, Subsidiary Co.

Transaction with related Parties

S.No.	Name of the Party	Nature of Transaction	2020-21	2019-20
1	Dr Ajay Kumar Tyagi	Salary	7,200,000	7,200,000
2	Dr Ajay Kumar Tyagi	Rent	840,000	600,000
3	Dr Kapil Kumar	Salary	7,200,000	7,200,000
4	Dr Kapil Kumar	Rent	840,000	600,000
5	Dr Manju Tyagi	Salary	7,200,000	7,200,000
6	Dr Manju Tyagi	Rent	420,000	300,000
7	Dr Neena Tyagi	Salary	7,200,000	7,200,000
8	Dr Neena Tyagi	Rent	420,000	300,000
9	Mr. Yatharth Attray (son of directors)	Salary	4,800,000	3,600,000
10	Mr Sanskar Tyagi (son of directors)	Salary	600,000	-
11	AKS Medical & Research Centre private Limited	Service charges (Diagnostic charges) Received	155,910,841	-
12	AKS Medical & Research Centre private Limited	Investment for shares purchase	11309465*	49,998,500
13	Sanskar Medica India Limited	Advance from Group company	18,700,000	37,400,000
14	Mr. Lal Chand Tyagi	Loan	(400,000)	400,000

* - Amount paid to others for acquirty share in AKS Medical & Research Centre private Limited

The Company has 2 subsidiary Companies

Sl. No.	Particulars	Total Shares issued	No. of Shares Held by co.	% of Shareholding
1	AKS Medical & Research Centre private Limited	20714727	16635727	80.31
2	Sanskar Medica India Limited	5622950	5622950	100.00

For Yatharth Hospital & Trauma Care Services Private Limited

Neena
 Director

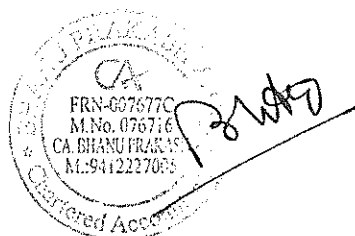


(Handwritten signature)

- 26 Balances of certain trade receivables, loans & advances, advances received from customers and trade payables are subject to confirmation, if any. The management does not expect any material difference affecting the financial statements on such adjustments.
- 27 In the opinion of management current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet. The provision for depreciation and all known liabilities is adequate and not in excess of the amount reasonably stated.
- 28 Leases & Lease Rentals**
a) Operating Leases: Rentals are expressed with reference to lease terms.
b) Finance leases: The lower of the fair value of the assets or present value of the minimum lease rentals is capitalized as fixed assets with corresponding amount shown as lease liability. The principal component in the lease rental is adjusted against the lease liability and the interest component is charged to statement of Profit and loss.
- 29 Segment Reporting**
The company is mainly into the business of rendering hospital services. Other services like sale of medicine etc are ancillary to the main services and thus the only business segment, in terms of AS 17 and therefore no separate reporting under 'Segment Reporting' is required
- 30 Cash flows**
Cash flows are reported using the indirect method, where by profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The Cash flows from operating, investing and financing activities of the company are segregated
- 31 Impairment of Assets**
At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. There is no impairment loss on fixed assets on the basis of review carried out by the management in accordance with Accounting Standard (AS) - 36 "Impairment of Assets".
- 32 Cash & Cash Equivalents**
Cash and Cash Equivalent comprises Cash, Deposit with Banks, accounts which can readily be converted into cash and cheques/drafts in hand. The Company considers all such investments that are (a) readily convertible to known amounts and (b) contractually to be converted into cash within next 3 month.
- 33 Borrowing Costs**
Borrowing costs attributable to the procurement/construction of fixed assets are capitalized as part of the cost of the respective assets up to the date of commissioning. Other borrowing costs are recognized as expense during the year in which they are incurred.
- 34 Current and noncurrent assets and liabilities**
All financial assets and liabilities maturing with-in the time period of 1 year are considered current assets or liabilities. All assets and liabilities, not being current are considered noncurrent
- 35 Covid 19 business and government guidelines**
During the financial year 2020-2021 the company had admitted and treated covid 19 infected patients. There has been government guidelines related to the treatment and the cost of treatment of Covid 19 Patients. The Company has followed all such guidelines.
- 36 Foreign exchange earning and outgo**
During the financial year 2020-2021 there has been no earning or outgo in foreign exchange.

For Yatharth Hospital & Trauma
Care Services Private Limited

Director



37 Contingent liabilities

The company has extended corporate guarantee for the loan amounting to Rs. 75,37,33,101(PY 64,05,58,807) extended to it subsidiary messers AKS Medical and Research Center Pvt. Ltd.

38 CSR Activities

		Amount (in Rs.)
a	Calculation of Average Net Profit of the Company for the last three financial years:	
	Net Profit for the year 2017-18	77,757,747
	Net Profit for the year 2018-19	58,689,517
	Net Profit for the year 2019-20	28,833,158
	Total Profit for Three Years	165,280,422
b	Average Net Profit of the Company for the last three financial years:	55,093,474
c	Total amount to be spent during the financial year 2020-2021	1,101,869
d	Total amount spent during the financial year 2020-21	11,00,000
e	Amount unspent, if any	Rs. 1,869.48 (Will be carried forward to the next year)

39 Covid 19 and grant for moratorium to pay principal and interest on outstanding loan
During the financial year 2019-2020 and 2020-2021, Covid 19 affected the overall business cycle of the economy. To address to liquidity concern of the businesses, the Reserve Bank of India wide its circulars;DOR.No.BP.BC.47/ 21.04.048/2019-20 March 27, 2020, Circular DOR.No.BP.BC.63/21.04.048 /2019-20 April 17, 2020, DOR. No.BP.BC.71/21.04.048/2019-20 May 23, 2020, allowed the moratorium to pay the due principal and interest on outstanding loans. The Company availed the benefits of given moratorium to the extent of Rs. 12,07,28,108 (includives of principal and interest). The amount covered under the moratorium shall be paid by extending the overall term of the respective loan account.

40 Borrowing

Sr No	Name of Bank / FI	Category	Balance 31-03-21	Balance 31-03-20	Interest Rate	Security and collaterals provided (if any)	Repayment terms(EMI)
1	LIC Housing Finance Ltd	Term Loan	506,958,657	523,589,768	10.90%	Hypothecation created on hospital land & building situated at Plot No- HO-01, Sector-Omega-1, Greater noida Uttar Pradesh	EMI of Rs 1,03,50,941 payable for the period upto Oct -2025
2	LIC Housing Finance Ltd	Term Loan	361,346,441	371,479,205	10.90%	Hypothecation created on hospital land & building situated at Plot No- NH-01, Sector-110 Noida and NH-32 Sector Omega 1, Greater Noida Uttar Pradesh	EMI of Rs 71,62,757 payable for the period up to Oct - 2025
3	Kotak Mahindra Bank	Other Loan LAP-DORD	33,117,042	48,763,376	7.50%	Hypothecation created on personal properties of promoters	EMI of Rs 11,56,667 payable for the period upto Nov - 2022
4	Indusland Bank	Other Loan CC-DORD	2,370,648	3,194,231	9.90%	Un-secured loan	EMI of Rs 1,38,888 payable for the period upto Dec-2022
5	Indusland Bank	Equipment Loan	21,300,000	-	9.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 6,67,195 payable for the period up to March - 2024
6	Indusland Bank	Equipment Loan	14,087,669	15,975,849	11.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 4,98,637 payable for the period upto March - 2023
7	Indusland Bank	Equipment Loan	4,021,326	5,805,295	11.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 2,51,876 payable for the period up to Feb - 2023
8	Kotak Mahindra Bank	Equipment Loan	20,910,004	29,548,266	10.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 13,62,230 payable for the period up to March - 22
9	Kotak Mahindra Bank	Equipment Loan	2,605,149	5,282,781	10.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 3,75,333 payable for the period up to June -21



For Yatharth Hospital & Trauma Care Services Private Limited

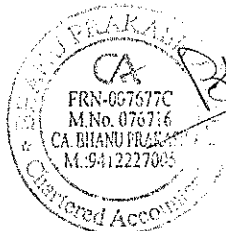
[Handwritten Signature]

Director

[Handwritten Signature]

10	SREI Equipment Ltd	Equipment Loan	35,514,284	63,949,231	12.00%	on the assets purchased out of the proceeds of the loan	EMI of Rs 25,26,537 payable for the period upto
11	Axis Bank Ltd	Vehicle Loan	8,237,363	-	8.35%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 1,83,599 payable for the period upto Sep - 2025
12	Bank of Baroda	Vehicle Loan	5,257,625	-	7.45%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 1,06,776 payable for the period up to Feb - 2026
13	HDFC Bank Ltd	Vehicle Loan	2,776,349	3,970,438	8.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 1,61,000 payable for the period up to Sep 2021
14	HDFC Bank Ltd	Vehicle Loan	1,765,928	2,069,437	9.10%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 48,307 payable for the period up to July 2024
15	HDFC Bank Ltd	Vehicle Loan	1,597,008	2,215,786	8.50%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 65,120 payable for the period up to June - 2023
16	HDFC Bank Ltd	Vehicle Loan	742,750	890,083	10.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 31,810 payable for the period up to Sep - 2022
17	HDFC Bank Ltd	Vehicle Loan	742,750	890,084	10.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 31,810 payable for the period up to Sep - 2022
18	HDFC Bank Ltd	Vehicle Loan	607,295	717,354	10.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 26,445 payable for the period up to July - 2021
19	HDFC Bank Ltd	Vehicle Loan	565,115	1,223,391	9.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 81,625 payable for the period up to Jul - 2021
20	HDFC Bank Ltd	Vehicle Loan	260,911	417,319	8.60%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 17,020 payable for the period up to Oct - 2021
21	HDFC Bank Ltd	Vehicle Loan	149,875	301,565	9.00%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 15,490 payable for the period up to Sep - 2022
22	HDFC Bank Ltd	Vehicle Loan	149,875	301,565	8.60%	Hypothecation created on the assets purchased out of the proceeds of the loan	EMI of Rs 17,020 payable for the period up to Oct - 2021
23	HDFC Bank Ltd	Vehicle Loan	-	221,175	9.60%	Hypothecation created on the assets purchased out of the proceeds of the loan	Loan paid in final darning FY 2020-21
24	Ratnskar Bank Ltd	Business Loan	1,503,993	2,950,270	14.00%	Un-secured loan	EMI of Rs 1,36,711 payable for the period up to Feb - 2022
25	Aditya Birla Finance Ltd	Business Loan	1,468,549	2,600,419	12.00%	Un-secured loan	EMI of Rs 1,50,960 payable for the period up to Sep - 2021
26	Tata Capital Financial Services Ltd	Business Loan	1,295,684	2,874,107	13.50%	Un-secured loan	EMI of Rs 2,38,886 payable for the period up to Sep - 2021
27	ICICI Bank Ltd	Business Loan	1,730,319	2,535,281	11.20%	Un-secured loan	EMI of Rs 87,365 payable for the period up to Jan - 2023
28	Bajaj Finance Limited	Business Loan	-	130,767	15.00%	Un-secured loan	Loan paid in final durning FY 2020-21
29	Fullerton India Credit Co. Ltd	Business Loan	-	1,588,743	12.45%	Un-secured loan	Loan paid in final durning FY 2020-21
30	RT Pace Education	Business Loan	10,000,000	10,000,000	0.00%	Un-secured loan from shareholder	Non interest borrowing loan
31	Deepraj Investments	Business Loan	-	26,125,000	12.25%	Un-secured loan	Loan paid in final durning FY 2020-21
32	Deepak Kumar Tyagi	Business Loan	-	500,000	0.00%	Un-secured loan from related persons	Loan paid in final durning FY 2020-21
33	Vinod Tyagi	Business Loan	-	500,000	0.00%	Un-secured loan from related persons	Loan paid in final durning FY 2020-21
34	Lal Chand Tyagi	Business Loan	-	400,000	0.00%	Un-secured loan from related persons	Loan paid in final durning FY 2020-21
Total			1,041,678,611	1,130,810,786			

For Yatharth Hospital & Trauma
Care Services Private Limited



(Handwritten Signature)

Director

(Handwritten Signature)

41 Previous year's figures have been regrouped / rearranged wherever necessary to conform with current year's presentation.

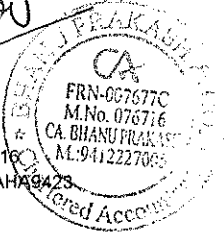
Signature to note '1' to '41'

As per our report of even date attached

For Bhanu Prakash & Company
Chartered Accountants
FRN:007677C

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Private Limited
For Yatharth Hospital & Trauma
Care Services Private Limited

CA. Bhanu Prakash
Proprietor
Membership No. 076716
UDIN: 21076716AAAAHA9423
Place: Noida
Dated: 29.07.2021



Dr. Ajay K Tyagi Dr. Neena Tyagi Ritesh Mishra
Director Director Co. Secretary
DIN: 01792886 DIN: 01792934 M. No 51166

Place: Noida Place: Noida Place: Noida
Dated: 29.07.2021 Dated: 29.07.2021 Dated: 29.07.2021