



## NEPHRO CARE INDIA PVT. LTD

29/10 Harey Kristo Sett Lane Kolkata-700050

Contact No- 9830099686, 9051957817

E-mail- nephrocare.india@gmail.co, nsen1234@gmail.com

CIN: U85100WB2014PTC202429

### BOARD'S REPORT

To  
The Members

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

### FINANCIAL HIGHLIGHTS

Particulars	(Amount in Rs)	
	Year ended 31 <sup>st</sup> March 2021	Year ended 31 <sup>st</sup> March 2020
Revenue from operation (gross)	1,82,47,069	53,82,556
Other Income	91,090	1,01,857
Total Expenses	1,68,10,485	56,32,531
Profit/(Loss) before taxation	15,27,674	(1,48,118)
Less: Tax Expense (Current tax)	3,65,835	Nil
Less: Tax Expense (Deferred Tax)	(1,89,639)	(329)
Profit/(Loss) after tax	13,51,478	(1,47,789)

### DIVIDEND

No Dividend was declared for the current financial year.

### 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.

### TRANSFER TO RESERVES

Profit after Tax for the year ending as 31<sup>st</sup> March 2021 is transferred to the Reserves.

### STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is engaged in the business of Healthcare services ensuring medical support to the persons suffering from nephrology disorder and by giving them indoor and outdoor medical treatment facility and Medicine sales also. There has been no change in the business of the Company during the financial year ended 31<sup>st</sup> March, 2021.

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
Director

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
Director



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### MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

### CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

#### A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

#### B. Foreign Exchange Earnings and Outgo

Earnings	NIL
Outgo	NIL

### RISK MANAGEMENT

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

### DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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

### LOANS, GUARANTEES AND 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.

### RELATED PARTY TRANSACTIONS

The details of the Related Party Transactions are stated in the Notes to Accounts for the year ended 31<sup>st</sup> March 2021.

### EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

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

### 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.

### EXTRACT OF ANNUAL RETURN

The extract of Annual Return in form no. MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending 31<sup>st</sup> March, 2021 is annexed hereto as Annexure A and B.

*Pratim Sengupta*  
Director

*Pratim Sengupta*  
Director



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### MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31<sup>st</sup> March, 2021, 4 (Four) Meetings of the Board of Directors of the Company were held.

### DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) The preparation of the annual accounts for the year ended 31<sup>st</sup> March, 2021, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March, 2021 and of the profit and loss of the Company for that period;
- (c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the Directors have prepared the annual accounts on a 'going concern' basis;
- (e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

### DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or an Associate Company.

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*

**Director**

### DEPOSITS

The Company has not accepted any deposits during the year under review.

### DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

### DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

### ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

### STATUTORY AUDITORS

M/s ABR & ASSOCIATES, Chartered Accountants, the Statutory Auditors of the Company has expressed their willingness to get reappointed in the ensuing Annual General Meeting. The Board recommends their re-appointment for the financial year 2021-22.

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*



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### DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

### SHARES

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

### DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No order, whether significant and/or material has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

### DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees.

### ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors  
NEPHRO CARE INDIA PRIVATE LIMITED

PRATIM SENGUPTA  
Director

DIN: 03501703

PRITAM SENGUPTA  
Director

DIN: 06795012

Date: 10/11/2021  
Place: Kolkata

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
Director



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### ANNEXURE – A

#### EXTRACT OF THE ANNUAL RETURN IN FORM MGT-9:

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014

#### Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil
2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
Loan from Directors (Pratim Sengupta)	Long Term Borrowings	NA	NA	NA	50,92,917/-

For and on behalf of the Board of Directors  
NEPHRO CARE INDIA PRIVATE LIMITED

PRATIM SENGUPTA  
Director

DIN: 03501703

PRITAM SENGUPTA  
Director

DIN: 06795012

Date: 10/11/2021  
Place: Kolkata

Nephro Care India Pvt. Ltd.  
*Pratim Sengupta*  
Director

Nephro Care India Pvt. Ltd.  
*Pritam Sengupta*  
Director



**AUDITOR'S REPORT**

The Members,

**NEPHRO CARE INDIA PRIVATE LIMITED**

**FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO  
SETT LANE, KOLKATA, WB 700050 IN**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **NEPHRO CARE INDIA PRIVATE LIMITED** which comprise the Balance Sheet as at **31st March 2021**, & the Statement of Profit and Loss and for the year ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Company in accordance with the Accounting Standards referred to in section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Emphasis of Matters**

We draw attention to the following matters in the notes to the financial statements:

- (a) Balances under Current Liabilities and Current Assets have not been confirmed. Consequential impact on confirmation/ reconciliation of such balance, if any is not ascertainable.





**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Company as at **31<sup>st</sup> March 2021**;
- ii. in the case of the statement of profit and loss, of the profit for the year ended on that date;

**Report on Other Legal and Regulatory Requirements**

1. As required by section 143 of the Act, we report that:
  - a. we have 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 appears from our examination of those books;
  - c. the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d. in our opinion, the Balance Sheet & Statement of Profit and Loss comply with the Accounting Standards referred to in Section 133 of the Companies Act, 2013; and
  - e. on the basis of written representations received from the directors as on **31<sup>st</sup> March 2021**, and taken on record by the Board of Directors, none of the directors is disqualified as on **31<sup>st</sup> March 2021**, from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013.

UDIN- 21069814AAABEF2614



Place : Kolkata  
Dated: 10/11/2021

**FOR ABRS & ASSOCIATES**  
CHARTERED ACCOUNTANTS

*Sampa Dey*  
**CA SAMPA DEY**  
PARTNER  
MEMBERSHIP NO : 069814  
FRN : 017964C

**NEPHRO CARE INDIA PRIVATE LIMITED**

FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050

Balance Sheet as at 31st March 2021

PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2021	31st March, 2020
		Amount In ₹	Amount In ₹
<b>EQUITY AND LIABILITIES</b>			
<b>1) Shareholders' Funds :-</b>			
(a) Share Capital	1.01	1,00,000	1,00,000
(b) Reserves and Surplus	1.02	20,71,531	7,20,053
<b>(2) Share Application Money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
Long term Borrowings	1.03	69,26,506	39,26,941
<b>4) Current Liabilities :-</b>			
(a) Short term Borrowings		-	-
(b) Trade Payable	1.04	30,77,634	23,07,873
(c) Other Current Liabilities	1.05	4,71,238	8,38,623
(d) Deferred Tax Liabilities (Net)	1.06	(1,88,168)	1,471
(e) Short Term Provisions	1.07	3,65,835	-
<b>Total</b>		<b>1,28,24,576</b>	<b>78,94,961</b>
<b>ASSETS</b>			
<b>1) Non-Current Assets :-</b>			
(a) Fixed Assets : Tangible Assets	1.08	51,12,478	45,32,186
(b) Non -Current Investment	1.09	24,00,000	24,00,000
(c) Deferred tax assets(Net)		-	-
(d) Long term loans and advances		-	-
<b>2) Current Assets :-</b>			
(a) Inventorise	2.04	2,51,970	1,85,150
(b) Trade receivables		-	-
(c) Cash and bank balances	1.10	48,22,206	4,09,420
(d) Short term loans and advances	1.11	5,887	2,10,185
(f) Other current assets	1.12	2,32,036	1,58,020
<b>Total</b>		<b>1,28,24,576</b>	<b>78,94,961</b>

**NOTES TO ACCOUNTS**

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

**FOR ABRS & ASSOCIATES**

Firm Registration No. - 017964C

**CHARTERED ACCOUNTANTS**



*Sampa Dey*

(CA. Sampa Dey)

Partner

Membership No. : 069814

FRN.-017964C

Date : 10/11/2021

Place : Kolkata

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

**Nephro Care India Pvt. Ltd.**

**FOR & ON BEHALF OF THE BOARD  
FOR NEPHRO CARE INDIA PVT LTD**

**Dr. Pratim Sengupta**

Director

DIN- 03501703

*Pratim Sengupta*

**Director** Dr. Pritam Sengupta

Director

DIN- 06795012



# NEPHRO CARE INDIA PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

**Note : 1.01 Share Capital**

Sr. No	Particulars
1	<b>AUTHORIZED CAPITAL</b> 100,000 Equity Shares of Rs. 10/- each.
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 10,000 Equity Shares of Rs. 10/- each, Fully Paid up
<b>Total in (Rs.)</b>	

31st March 2021 (Rs.)
10,00,000
10,00,000
1,00,000
1,00,000

31st March 2020(Rs.)
10,00,000
10,00,000
1,00,000
1,00,000

**A Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

Equity Shares	31st March 2021		31st March 2020	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
At the beginning of the reporting period	10,000	1,00,000	10,000	1,00,000
Issued during the period	-	-	-	-
Outstanding at the end of the reporting period	<u>10,000</u>	<u>1,00,000</u>	<u>10,000</u>	<u>1,00,000</u>

**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

**C Details of shareholders holding less than 5% shares in the company**

Name of the Shareholders	31st March 2021		31st March 2020	
	No. of Shares	% Holding	No. of Shares	% Holding
Dr. Pratim Sengupta	8000	80%	8000	80%
Dr. Pritam Sengupta	2000	20%	2000	20%

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*

**Director**

**Nephro Care India Pvt. Ltd.**

*Pritam Sengupta*

**Director**



NEPHRO CARE INDIA PRIVATE LIMITED FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050 Note forming Part of the Balance Sheet as at 31st March 2021		
PARTICULARS	For the year ended 31st March, 2021 Amount In ₹	For the year ended 31st March, 2020 Amount In ₹
<b>1.02 Reserves and Surplus</b>		
Surplus		
Opening Balance	7,20,053	8,67,842
Add: Net Profit transferred from Statement of Profit and loss	13,51,478	(1,47,789)
<b>Total</b>	<b>20,71,531</b>	<b>7,20,053</b>
NEPHRO CARE INDIA PRIVATE LIMITED FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050 Notes forming part of the Balance sheet as at 31st March 2021		
<b>1.03 Long Term Borrowings</b>		
Secured:		
HDB Finance Service	18,33,589	24,69,341
Unsecured		
Loan from Directors(Pratim Sengupta-U/L)	50,92,917	14,57,600
	<b>69,26,506</b>	<b>39,26,941</b>
<b>1.04 Trade Payables:</b>		
Sundry Creditors For Supplies & others	18,49,739	9,60,672
Solution	-	9,73,888
IBM	6,36,655	3,59,453
Vikas Medical Devic	1,24,740	13,860
Zenith Aquatech	91,568	-
Arivation Helthcare	3,74,932	-
	<b>30,77,634</b>	<b>23,07,873</b>
<b>1.05 Other Current Liabilities</b>		
Professional Tax	2,500	-
Professional Fees Payable (Bhaskar Roy)	-	1,81,680
Dialysis Machine Hire Charges Payable	-	31,500
TDS Payable	-	59,761
P.tax Payable (Employee)	7,640	6,286
Salary Payable	1,24,500	1,01,500
P.F Payable (Employee)	21,186	5,186
P.F Payable (Employer)	21,186	5,816
Administrative Charges & DLI	2,385	432
Audit Fees Payable	30,000	20,000
Professional fees	32,341	3,76,323
Sifting Expenses Payable	-	18,789
Washing Expenses Payable	-	21,350
GST payable	656	-
Other Expenses Payable	2,28,844	-
	<b>4,71,238</b>	<b>8,28,623</b>
<b>1.06 Deffered Tax Liabilities:</b>		
Opening Balance	1,471	1,800
Adjusted during the year	(1,89,639)	(329)
Closing Balance	<b>(1,88,168)</b>	<b>1,471</b>
<b>1.07 Short Term Provision</b>		
Income Tax Provision	3,65,835	-
	<b>3,65,835</b>	<b>-</b>
<b>1.09 Investment</b>		
Fixed Deposit	24,00,000	24,00,000
	<b>24,00,000</b>	<b>24,00,000</b>
<b>1.10 Cash and cash Equivalents</b>		
Cash in hand	49,119	2,391
(As Certified by the Management)		
Balance with scheduled Bank in current Account		
HDFC Bank, A/C no 50200009559026	40,18,906	3,31,029
HDFC Bank, A/C no 5020047894763	3,49,327	76,000
HDFC Bank, A/C no 5020054691630	50,971	-
HDFC Bank, A/C no 5020054691643	50,971	-
HDFC Bank, A/C no 5020054691745	50,971	-
HDFC Bank, A/C no 5020054691886	50,971	-
HDFC Bank, A/C no 5020054691923	50,971	-
HDFC Bank, A/C no 5020054696042	1,50,000	-
	<b>48,22,206</b>	<b>4,09,420</b>
<b>1.11 Short Term Loans &amp; Advances</b>		
TDS	5,887	10,185
Advance Tax (for the FY 2019-2020)	-	2,00,000
	<b>5,887</b>	<b>2,10,185</b>
<b>1.12 Other Current Assets</b>		
Interest Accured on Fixed Deposit	1,80,347	1,01,857
Investment -HDFC SLIC	51,689	51,689
Prepaid Expenses (Service Charges)	-	4,474
	<b>2,32,036</b>	<b>1,58,020</b>



Nephro Care India Pvt. Ltd.  
Pratim Sengupta  
Director

Nephro Care India Pvt. Ltd.  
Pratik Sengupta  
Director

NEPHRO CARE INDIA PRIVATE LIMITED  
 FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE, KOLKATA-700050

NOTE - 1.08 FIXED ASSETS SCHEDULE

Name of the Assets	Rate of Tax	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2020	Addition during the year	Sales/ Deductions during the year	Cost as on 31.03.2021	Depreciation as on 01.04.2020	For the Year	Adjustments on Sales/ Deductions	Total as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Nephrology Equipment	0.00%	22,53,153	-	-	22,53,153	-	-	-	-	22,53,153	22,53,153
Computer	63.16%	17,492	3,571	-	21,063	17,034	2,545	-	19,579	1,484	458
Renovation Chambers	0.00%	22,78,575	-	-	22,78,575	-	-	-	-	22,78,575	22,78,575
Furniture & Fixture	25.89%	-	1,26,947	-	1,26,947	-	32,867	-	32,867	94,080	-
Plant & Equipments	18.10%	-	5,76,909	-	5,76,909	-	92,724	-	92,724	4,84,185	-
Server	63.16%	-	2,714	-	2,714	-	1,714	-	1,714	1,000	-
<b>Total</b>		<b>45,49,220</b>	<b>7,10,141</b>	<b>-</b>	<b>52,59,361</b>	<b>17,034</b>	<b>1,29,849</b>	<b>-</b>	<b>1,46,883</b>	<b>51,12,478</b>	<b>45,32,186</b>

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
 Director



Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
 Director

**NEPHRO CARE INDIA PRIVATE LIMITED**  
**FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050**

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31/03/2021**

S NO	Description of Assets/ block of Assets	Rate of Deprn.	W.D.V. AS ON 01-04-20	Addition		Sale/ Adjustment	Total As on 31.03.2021	Depreciation Allowable	Written Down Value as on 31.03.2021
				More than 180 days	Less than 180 days				
	<b>Tangible Asset</b>								
	<b>Furn &amp; Fittings - 10% Block</b>								
1	Furniture & Fixture	10%	-	1,26,947	-	-	1,26,947	12,695	1,14,252
	<b>Plant &amp; Equipments - 15% Block</b>								
	Plant & Equipments	15%	-	5,76,909	-	-	5,76,909	86,536	4,90,373
	<b>Computer - 40% Block</b>								
1	Computer	40%	1,511	3,571	-	-	5,082	2,033	3,049
2	Server	40%	-	2,714	-	-	2,714	1,086	1,628
	<b>Total</b>		<b>1,511</b>	<b>7,10,141</b>	<b>-</b>	<b>-</b>	<b>7,11,652</b>	<b>1,02,349</b>	<b>6,09,303</b>

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
**Director**



Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
**Director**

**NEPHRO CARE INDIA PRIVATE LIMITED**

FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050

**Statement of Profit and loss for the year End 31st March 2021**

PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2021	31st March, 2020
		Amount In ₹	Amount In ₹
<b>1. Revenue From Operations</b>			
Revenue from operations(net)	2.01	1,82,47,069	53,82,556
<b>Total</b>		1,82,47,069	53,82,556
<b>2. Other Income</b>	2.02	91,090	1,01,857
<b>3. Total Revenue(1+2)</b>		1,83,38,159	54,84,413
<b>4. Expenses:</b>			
Cost of materials consumed	2.03	1,24,53,326	10,23,478
Increase/(Decrease) in Stock	2.04	(66,820)	(8,004)
Employee Benefits expenses	2.05	12,52,900	14,68,919
Finance costs	2.06	2,35,965	3,51,431
Depreciation	1.08	1,29,849	785
Other expenses	2.07	28,05,264	27,95,922
<b>Total Expenses</b>		1,68,10,485	56,32,531
<b>5. Profit before Exception and extraordinary items and tax(3.-4)</b>		15,27,674	(1,48,118)
6. Exceptional items		-	-
<b>7. Profit before Exception items and tax(5-6)</b>		15,27,674	(1,48,118)
8. Extraordinary items		-	-
<b>9. Profit before Tax (7-8)</b>		15,27,674	(1,48,118)
10. Tax Expenses:			
(1) Current tax	1.07	3,65,835	-
(2) Deferred tax	1.05	(1,89,639)	(329)
		-	-
<b>11. Profit for the period from continuing operatios(9-10)</b>		13,51,478	(1,47,789)
12.A Profit/(loss) from discontinuing Operation		-	-
<b>Profit Transferred to Balance Sheet</b>		13,51,478	(1,47,789)
<b>BASIC EPS</b>		135.15	-14.78
<b>DIALUTED EPS</b>		135.15	-14.78

**NOTES TO ACCOUNTS**

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

**FOR ABRS & ASSOCIATES**

Firm Registration No. - 017964C

**CHARTERED ACCOUNTANTS**

*Sampa Dey*  
(CA. Sampa Dey)

Partner

Membership No. : 069814

FRN.-017964C

Date : 10/11/2021

Place : Kolkata



**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

**FOR & ON BEHALF OF THE BOARD  
FOR NEPHRO CARE INDIA PVT LTD**

**Dr. Pratim Sengupta**

Director

DIN- 03501703

**Dr. Pritam Sengupta**

Director

DIN- 06795012

**NEPHRO CARE INDIA PRIVATE LIMITED**

FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050

Notes forming part of the statement of Profit and loss for the year ended 31st March 2021

PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2021	31st March, 2020
		Amount In ₹	Amount In ₹
<b>Income From Operations</b>	2.01		
Income from Dialysis Unit		1,05,17,390	37,66,582
Income from Dialysis IPD		16,75,800	16,15,974
Sales Of Medicine & Medical equipments		60,53,879	-
<b>Total</b>		<b>1,82,47,069</b>	<b>53,82,556</b>
<b>Other Income</b>	2.02		
Income From Interest on Income Tax Refund		12,600	-
Income From Fixed Depoit Interest		78,490	1,01,857
<b>Total</b>		<b>91,090</b>	<b>1,01,857</b>
<b>Purchases(Cost of Material Consumed)</b>	2.03		
Purchases of Dialysis Materials		1,24,53,326	10,23,478
<b>Total</b>		<b>1,24,53,326</b>	<b>10,23,478</b>
<b>Changes in Stock</b>	2.04		
Opening Stock		1,85,150	1,77,146
Closing Stock		2,51,970	1,85,150
<b>Total</b>		<b>(66,820)</b>	<b>(8,004)</b>
<b>Employee Benefits Expenses</b>	2.05		
Salary & Bonus		11,77,200	14,68,919
Staff- Incentive		75,700	-
Directors Remuneration		-	-
<b>Total</b>		<b>12,52,900</b>	<b>14,68,919</b>

Nephro Care India Pvt. Ltd.

*Pratim Sengupta.*

**Director**

Nephro Care India Pvt. Ltd.

*Pritam Sengupta.*

**Director**



**NEPHRO CARE INDIA PRIVATE LIMITED**

FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE ,KOLKATA-700050

Notes forming part of the statement of Profit and loss for the year ended 31st March 2021

PARTICULARS	Note	For the year ended			
		31st March, 2021		31st March, 2020	
		Amount In	₹	Amount In	₹
<b>Financial Cost</b>	2.06				
Bank Charges			10,894		2,668
Interest on loan			2,25,071		3,48,763
<b>Total</b>			<b>2,35,965</b>		<b>3,51,431</b>
<b>Other Expenses</b>	2.07				
Audit Fees			30,000		20,000
Professional Fees (Tax consultancy)			25,000		6,11,117
Dialysis Machine Hire Charges			10,08,000		10,08,000
Attendant Charges & Word boy			2,72,300		1,94,720
Clearing Expenses			1,84,500		1,15,958
Canteen Expenses			2,01,030		1,91,685
EDC-Rental			10,030		10,384
Office Running Expenses			1,41,783		32,726
Repair & Maintenance			91,433		-
Electricity Charges			6,00,000		5,61,667
P TAX-Company			2,500		-
Pest control expenses			-		3,600
Commission Expenses		99,735		46,065	
House Keeping Expenses		1,38,953		-	
<b>Total</b>			<b>28,05,264</b>		<b>27,95,922</b>

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*

**Director**

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*

**Director**



## NEPHRO CARE INDIA PRIVATE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under section 211(3C) of the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956 & Companies Act 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

#### Use of estimates

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

#### Fixed Assets

Fixed assets are stated at historical cost inclusive of duties, taxes and incidental expenses related thereto less accumulated depreciation. All up gradation/enhancements are generally charged off as revenue expenditure unless they bring similar significant benefits.

#### Depreciation

Depreciation on fixed assets have been charged at the rates specified in schedule - II of the Companies Act, 2013 on Written down value method.

#### Revenue Recognition

The Company generally follows mercantile system of accounting and recognizes revenue as per AS-9 on "Revenue Recognition". In case of Rendering of Service, revenue is recognized when the service is about to be completed and no significant uncertainties exist about the collection of amount of service charges.

#### Inventories

Inventories are stated at Cost.

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
Director



Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director



### Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

### Miscellaneous Expenditure

Miscellaneous expenditures are amortized over a period of 10 years.

### Dues to Micro, Small and Medium Enterprises

There are no Micro and Small Enterprises, to whom the Company owes dues which are outstanding at the balance sheet date. The above information regarding Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the Auditors.

### Provisions and contingencies

A provision is recognised 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. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence of one or more uncertain future events not wholly within the control of the company.

### Others

Previous year's figures have been regrouped / rearranged / recasted wherever considered necessary.

Nephro Care India Pvt. Ltd.

Pratim Sengupta  
Director

### Notes to Accounts forming integral part of Balance Sheet as at 31<sup>st</sup> March 2021 and Profit & Loss account on that date.

- 1) In the opinion of the Directors, Current assets, loans, advances and deposits are not having lesser realizable value than the value at which they have been stated in the Balance Sheet.

### 2) Earning per share:

Basic EPS	: 135.15
Profit as per Profit & Loss Account	: Rs.13,51,478

Nephro Care India Pvt. Ltd.

Pratim Sengupta  
Director



Number of equity shares outstanding : 10,000 shares

- 3) The details of transactions entered into with Related Parties as required by Accounting Standard - 18 "Related Party Disclosures" issued by "Institute of Chartered Accountants of India" are given below:

(i) Key Management Personnel  
PRATIM SENGUPTA  
PRITAM SENGUPTA

Transactions during the year with above parties. (in Rs. Lacs)

Nature of transaction	Value of transaction entered into with the parties mentioned in (i) above
Remuneration	Nil
Balance due from	Nil
Balance due to	50.92

For ABRS & Associates  
Chartered Accountants  
(Registration No. 017964C)

*Sampa Dey*  
CA SAMPA DEY  
Partner  
M.No. 069814  
52, Roy Mullick Colony, Dumdum  
Kolkata - 700030

Directors

Date: 10/11/2021.

Nephro Care India Pvt. Ltd.  
*Pratim Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director

