

NEPHRO CARE INDIA PRIVATE LIMITED

CIN:U85100WB2014PTC202429

Regd. Office- Flat No. GC, Ground Floor, Block B, Amrapali, 29/10, Harey Kristo Sett Lane, Kolkata - 700050, West Bengal, India,

Web: <https://www.nephrocareindia.com/> Email id: pratim.sengupta@gmail.com

Contact: 08069841500

NOTICE

SHORTER NOTICE is hereby given that the 5th annual general meeting of the shareholders of M/S. NEPHRO CARE INDIA PRIVATE LIMITED will be held at its registered office of the Company situated at Flat No. GC, Ground Floor, Block B, Amrapali, 29/10, Harey Krishto Sett Lane, Kolkata-700050, West Bengal, India on Monday, the 30th day of September, 2019 at 11:00 A.M. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet as at March 31, 2019 and the Reports of the Board of Directors and the Auditors attached thereto.
2. To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT M/s. ABRS & Associates, Chartered Accountants, Kolkata, be and are hereby appointed as Statutory Auditors of the Company to hold office from the conclusion of this meeting until the conclusion of the 8th Annual General Meeting of the Company, on a remuneration to be paid in lump sum or in installments as may be approved by the Board of Directors."

By order of the Board of Directors

For NEPHRO CARE INDIA PRIVATE LIMITED



PRATIM SENGUPTA
Director
DIN 03501703

NEPHRO CARE INDIA PRIVATE LIMITED

CIN:U85100WB2014PTC202429

Regd. Office- Flat No. GC, Ground Floor, Block B, Amrapali, 29/10, Harey Kristo Sett Lane, Kolkata - 700050, West Bengal, India,

Web: <https://www.nephrocareindia.com/> **Email id:** pratim.sengupta@gmail.com

Contact: 08069841500

Regd Office:

**Flat No. GC, Ground Floor, Block B,
Amrapali, 29/10, Harey Krishto Sett Lane,
Kolkata-700050, West Bengal, India**

Dated: 30.09.2019

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.

A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company

2. The proxy holder shall prove his /her identity at the time of attending the meeting

3. When a member appoints a proxy and both the member and proxy attend the Meeting, the proxy stands automatically revoked.



REGD. OFF.: Flat No. GC, Ground Floor, Block B, Amrapali 29/10, Harey Krishto Sett Lane, Kolkata, WB 700050 IN

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 31, 2019.

FINANCIAL HIGHLIGHTS

Particulars	(Amount in Rs)	
	Year ended 31 st March 2019	Year ended 31 st March 2018
Revenue from operation (gross)	92,84,405	83,91,568
Other Income	NIL	NIL
Total Expenses	81,79,270	71,66,576
Profit/(Loss) before taxation	11,05,135	12,24,993
Less: Tax Expense (Current tax)	2,80,076	NIL
Less: Tax Expense (Deferred Tax)	267	1533
Profit/(Loss) after tax	8,24,793	12,23,460

Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

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 31st March 2019 is transferred to the Reserves.

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249


The Company is engaged in the business of computer programming. There has been no change in the business of the Company during the financial year ended 31st March, 2019.

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 31st March 2019.

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

Office address : 29/10 Harey Kristo Sett Lane, Kolkata-700050
Phone : 9830099686, 9051957817
Email : nephrocare.india@gmail.com

Pritam Sengupta
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Pritam Sengupta
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249



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 March 31, 2019 is annexed hereto as Annexure A and forms part of this report.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2019, 5 (five) 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 31st March, 2019, 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 31st March, 2019 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.

Pritam Sengupta
Director
Nephro Care India Pvt. Ltd.

Pritam Sengupta
Director
Nephro Care India Pvt. Ltd.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

Office address : 29/10 Harey Kristo Sett Lane, Kolkata-700050
Phone : 9830099686, 9051957817
Email : nephrocare.india@gmail.com

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

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

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 2019-20.

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

INDIA PRIVATE LIMITED

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

Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.

Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Date: 30/09/2019

Place: Kolkata

PRITAM SENGUPTA
Director

DIN: 06795012

Pritam Sengupta
Director

Nephro Care India Pvt. Ltd.

Reg. No.: CIN- U 85100 WB 2014 PTC 20249



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 / arrangement s/transaction s	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:
Pratim Sengupta	Long Term Borrowings	NA	NA	NA	6.82.600

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

Pratim Sengupta
Director

PRATIM SENGUPTA
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

DIN: 02686844

Date: 30/09/2019
Place: Kolkata

Pratim Sengupta
Director

PRITAM SENGUPTA
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

DIN: 06749393



AUDITOR'S REPORT

The Members,
NEPHRO CARE INDIA PRIVATE LIMITED
KOLKATA

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 31 March 2019, & 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 March 2019;
- 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 March 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019, from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013.

UDIN- 19069814AAAAMX6703

FOR ABRS & ASSOCIATES
CHARTERED ACCOUNTANTS

Sampa Deo
CA SAMPA DEY

PARTNER

MEMBERSHIP NO : 069814

FRN : 017964C



Place : Kolkata

Dated: 30/09/2019

NEPHRO CARE INDIA PVT LTD
 FLAT NO GC GROUND FLOOR, BLOCK B 29/10 HAREY KRISHTO SETT LANE AMRAPALI, KOLKATA, 700050
 Statement of Profit and loss for the year End 31st March 2019

PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2019	31st March, 2018
		Amount In ₹	Amount In ₹
1. Revenue From Operations			
Revenue from operations(net)	2.01	92,84,405	83,91,568
2. Other Income			
3. Total Revenue(1+2)		92,84,405	83,91,568
4. Expenses:			
Cost of materials consumed	2.02	29,01,140	25,55,648
Increase/(Decrease) in Stock	2.03	(52,232)	(1,24,914)
Employee Benefits expenses	2.04	14,21,212	16,27,675
Finance costs	2.05	3,45,512	3,85,530
Depreciation	1.08	2,131	5,784
Other expenses	2.06	35,61,507	27,16,853
Total Expenses		81,79,270	71,66,576
5. Profit before Exception and extraordinary items and tax(3.-4)		11,05,135	12,24,993
6. Exceptional items			
7. Profit before Exception items and tax(5-6)		11,05,135	12,24,993
8. Extraordinary items			
9. Profit before Tax (7-8)		11,05,135	12,24,993
10. Tax Expenses:			
(1) Current tax	1.07	2,80,076	
(2) Deferred tax	1.05	267	1,533
11. Profit for the period from continuing operations(9-10)		8,24,793	12,23,460
12 A Profit/(loss) from discontinuing Operation			
Profit Transferred to Balance Sheet		8,24,793	12,23,460
BASIC EPS		82.48	122.35
DIALUTED EPS		82.48	122.35

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

(CA. Sampa Dey)

Partner

Membership No. : 069814

FRN-017964C

Date : 30/09/2019

Place : Kolkata



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

Dr. Pratim Sengupta

Director

DIN- 03501703

Dr. Pratim Sengupta

Director

DIN- 06795012

Pratim Sengupta
 Director

Nephro Care India Pvt. Ltd.

Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Pratim Sengupta
 Director

Nephro Care India Pvt. Ltd.

Reg. No.: CIN- U 85100 WB 2014 PTC 20249

NEPHRO CARE INDIA PVT LTD			
FLAT NO GC GROUND FLOOR, BLOCK B 29/10 HAREY KRISHTO SETT LANE AMRAPALI, KOLKATA, 700050			
Balance Sheet as at 31st March 2019			
PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2019	31st March, 2018
		Amount In ₹	Amount In ₹
EQUITY AND LIABILITIES			
1) Shareholders' Funds :-			
(a) Share Capital	1.01	1,00,000	1,00,000

1) Reserves and Surplus	1.02	8,67,842	43,049
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
Long term Borrowings	1.03	36,18,278	40,90,893
4) Current Liabilities :-			
(a) Short term Borrowings			
(b) Trade Payable	1.04	22,02,751	21,20,567
(c) Other Current Liabilities	1.05	8,58,377	5,80,101
(d) Deferred Tax Liabilities (Net)	1.06	1,800	1,533
(e) Short Term Provisions	1.07	2,80,076	-
Total		79,29,124	69,36,143
ASSETS			
1) Non-Current Assets :-			
(a) Fixed Assets			
(b) Deferred tax assets (Net)	1.08	42,57,971	42,60,102
(c) Long term loans and advances			
2) Current Assets :-			
(a) Inventories	2.03	52,232	1,24,914
(b) Trade receivables			
(c) Cash and bank balances	1.09	32,63,632	24,91,952
(d) Short term loans and advances	1.10	3,00,000	7,486
(f) Other current assets	1.11	55,289	51,689
Total		79,29,124	69,36,143

NOTES TO ACCOUNTS

Schedules referred to above and notes attached thereto form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

FOR ABR & ASSOCIATES

Firm Registration No. - 017964C

CHARTERED ACCOUNTANTS

(CA. Sampa Dey)

Partner

Membership No. : 069814

FRN-017964C

Date : 30/09/2019

Place : Kolkata



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 PVT LTD

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

Note forming Part of the Balance Sheet as at 31st March 2019

PARTICULARS	For the year ended 31st March, 2019 Amount In ₹	For the year ended 31st March, 2018 Amount In ₹
1.02 Reserves and Surplus		
Surplus		
Opening Balance		
Add: Net Profit transferred from Statement of Profit and loss	43,049	(11,80,411)
	8,24,793	12,23,460
Total	8,67,842	43,049

NEPHRO CARE INDIA PVT LTD

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

Notes forming part of the Balance sheet as at 31st March 2019

1.03 Long Term Borrowings		
Secured:		

Pratim Sengupta
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN-U 85100 WB 2014 PTC 20249

Pratim Sengupta
Director
Nephro Care India Pvt. Ltd.
Reg. No.: CIN-U 85100 WB 2014 PTC 20249

HDB Fiance Service
Unsecured
Loan from Directors(Pratim Sengupta-U/L)

1.04 Trade Payables:

Sundry Creditors For Supplies & others

Solution
IBM
Jindal
Vikas Medical Devic

1.05 Other Current Liabilities

Professioanl Tax
K jana & Associates
TDS Payable
P.tax Payable (Employee)
Salary Payable
Canteen Expenses Payable
Attendent Expenses Payable
Electricity Expenses Payable
Telephone Expenses Payable
Internet Expenses Payable
Camp Expenses Payable
Audit Fees Payable
Professioanal fees
Accounting Charges Payable
Advertisement Expenses Payable
Support Services Expenses Payable
Office runing Expenses
Sifting Expenses Payable
Washing Expenses Payable
Water Expenses Payable

1.06 Deffered Tax Liabilities:

Opening Balance
Adjusted during the year
Closing Balance

1.07 Short Term Provision

Income Tax Provision

1.09 Cash and cash Equivalents

Cash in hand
(As Certified by the Management)
Balance with scheduled Bank in current Account
HDFC Bank, A/C no 50200003527682

1.10 Short Term Loans & Advances

TDS
Advance Tax (for the FY 2019-2020)

1.11 Other Current Assets

Prepaid Expenses (Pest Control)
Investment -HDFC SLIC

29,35,678	34,08,293
6,82,600	6,82,600
36,18,278	40,90,893
9,60,672	7,00,672
9,73,888	9,73,888
2,68,191	4,22,023
-	23,984
11,060	
22,02,751	21,20,567
5,000	2,500
-	10,000
-	-
7,360	-
82,500	92,900
-	15,560
55,180	9,620
-	37,050
9,600	1,698
1,350	1,350
7,500	3,100
20,000	20,000
3,76,323	3,76,323
10,000	10,000
8,900	
83,938	
12,000	
1,71,281	
5,545	-
1,900	-
8,58,377	5,80,101
1,533	-
267	1,533
1,800	1,533
2,80,076	-
2,80,076	-
15,240	42,570
32,48,392	24,49,382
32,63,632	24,91,952
	7,486
3,00,000	-
3,00,000	7,486
3,600	
51,689	51,689
55,289	51,689



Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 202

NEPHRO CARE INDIA PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019

Note : 1.01 Share Capital

Sr. No	Particulars	31st March 2019 (Rs.)	31st March 2018 (Rs.)
1	AUTHORIZED CAPITAL 100,000 Equity Shares of Rs. 10/- each.	10,00,000	10,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 10,000 Equity Shares of Rs. 10/- each, Fully Paid up	1,00,000	1,00,000
	Total in (Rs.)	1,00,000	1,00,000

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

	31st March 2019		31st March 2018	
Equity Shares	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	10,000	1,00,000	10,000	1,00,000

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

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

Name of the Shareholders	31st March 2019		31st March 2018	
	No. of Shares	% Holding	No. of Shares	% Holding
Dr. Pratim Sengupta	8000	80%	8000	80%
Dr. Pratik Sengupta	2000	20%	2000	20%

Pratim Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Pratik Sengupta
Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC



NOTE - 1.08 FIXED ASSETS SCHEDULE

Name of the Assets	Rate of Tax	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2018	Addition during the year	Sales/ Deductions during the year	Cost as on 31.03.2019	Depreciation as on 01.04.2018	For the Year	Adjustments on Sales/ Deductions	Total as on 31.03.2019	As on 31.03.2019	As on 31.03.2018
Nephrology Equipment		22,53,153	-	-	22,53,153	-	-	-	-	22,53,153	22,53,153
Computer	63.16%	17,492	-	-	17,492	14,118	2,131	-	16,249	1,243	3,374
Renovation Chambers		20,03,575		-	20,03,575	-	-	-	-	20,03,575	20,03,575
Total		42,74,220	-	-	42,74,220	14,118	2,131	-	16,249	42,57,971	42,60,102



Pratim Sengupta
Director
Nephro Care India Pvt. Ltd.
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NEPHRO CARE INDIA PVT LTD
FLAT NO GC GROUND FLOOR,BLOCK B 29/10 HAREY KRISHTO SETT LANE AMRAPALI,KOLKATA, 700050

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31/03/2019

S NO	Description of Assets/ block of Assets	Rate of Deprn.	W.D.V. AS ON 01-04-2018	Addition		Sale/ Adjustment	Total As on 31.03.2019	Depreciation Allowable	Written Down Value as on 31.03.2019
				More than 180 days	Less than 180 days				
1	Furn & Fittings - 10% Block Furniture & Fixture Electrical Installation	10%	-	-	-	-	-	-	-
2		10%	-	-	-	-	-	-	-
1	Computer - 40% Block Computer Printer Hard Disk	40%	4,198	-	-	-	4,198	1,679	2,519
2		40%	-	-	-	-	-	-	-
3		40%	-	-	-	-	-	-	-
	Total		4,198	-	-	-	4,198	1,679	2,519

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NEPHRO CARE INDIA PVT LTD

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

Notes forming part of the statement of Profit and loss for the year ended 31st March 2019

PARTICULARS	Note	For the year ended 31st March, 2019 Amount In ₹	For the year ended 31st March, 2018 Amount In ₹
Income From Operations	2.01		
Income from Dialysis Unit		71,20,300	8,32,521
Income from Dialysis IPD		21,64,105	16,97,956
Income from Dreamland		-	47,50,691
Income from SKD		-	11,10,400
Total		92,84,405	83,91,568
Purchases(Cost of Material Consumed)	2.02		
Purchases of Dialysis Materials		29,01,140	25,55,648
Total		29,01,140	25,55,648
Changes in Stock	2.03		
Opening Stock		1,24,914	-
Closing Stock		1,77,146	1,24,914
Total		(52,232)	(1,24,914)
Employee Benefits Expenses	2.04		
Salary & Bonus		14,21,212	16,27,675
Directors Remuneration		-	-
Total		14,21,212	16,27,675

NEPHRO CARE INDIA PVT LTD

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

Notes forming part of the statement of Profit and loss for the year ended 31st March 2019

PARTICULARS	Note	For the year ended 31st March, 2019 Amount In ₹	For the year ended 31st March, 2018 Amount In ₹
Financial Cost	2.05		
Bank Charges		3,026	1,150
Interest on loan		3,42,486	3,84,380
Total		3,45,512	3,85,530
Other Expenses	2.06		
Audit Fees		20,000	20,000
Professional Fees (D shares & SKD Shares+tax consultancy)		7,29,142	7,14,636
Dialysis Machine Hire Charges		9,76,500	9,76,500
Attendant Charges		1,34,780	1,08,588
Washing Charges		34,787	34,660
Clearing Expenses		15,588	-
Accounting Charges		10,000	10,000
Advertisement expenses		10,200	-
Canteen Expenses		1,94,744	1,72,122
Internet & Other		17,980	6,768
Renewal Expenses(AMC)		3,600	3,859
Support Services Expenses		83,938	67,150
EDC-Rental		9,204	8,379
Telephone charges		17,792	26,030
Office Running Expenses		44,285	32,045
Camp Expenses		11,410	3,100
Repair & Maintenance		2,84,970	33,589
Labour Charges For Materials Shift		1,500	-
Printing & Stationery		20,658	13,087
Electricity Charges		4,43,240	4,19,640
P TAX-Company		2,500	2,500
P TAX (Employee)- Prior Period Expenses		12,138	-
Tea & Coffee Expenses		5,272	-
Govt. fees (ROC)		1,000	-
Staff Welfare Expenses		60,995	55,450
Miscellaneous Expenses		1,700	-
Testing Charges		10,500	8,750
Trade Licence		6,300	-
Water Expenses		3,800	-
Sitting expenses		3,88,500	-
Uniform expenses		4,484	-
Total		35,61,507	27,16,853



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NEPHRO CARE INDIA PVT LTD
FLAT NO GC GROUND FLOOR, BLOCK B 29/10 HAREY KRISHTO SETT LANE
AMRAPALI, KOLKATA, 700050

COMPUTATION OF TOTAL INCOME

ASST. YEAR 2019-20
 PAN: AAMCA8366M

PART - A

Income From Business or Profession

Profit as per Profit & Loss Account
 Add : Depreciation as per Companies Act
 Less : Depreciation as per IT Act

Net Profit as per profit & loss Account	11,05,135
Add : Depreciation as per companies Act	2,131
Less : Depreciation as per Income Tax	1,679
Total Taxable Income	11,05,587
Less : Brought forward loss	28,371
Balance	10,77,216
Tax on Above:	2,69,304

WDV as per companies act	2374
WDV as per Income Tax act	2518.8
Difference	855.2
Deferred tax Liabilities	267.1,055

3,12,393

PART - B

Calculation of Profit as per section 115B of the Income Tax Act, 1961

Profit as per Profit & Loss Account
 Less : Brought forward Loss

	11,05,135
	28,371
	10,76,764
Rounded off u/s 288A	10,76,760
Tax @ 18.5%	1,99,201
Higher of above	2,69,304
Add: Education cess @ 4%	10,772
Tax Liability	2,80,076
Less : Advance Tax	3,00,000
Less : TDS	(19,924)
Add: Interest U/s 234A	
Add: Interest U/s 234B	
Add: Interest U/s 234C	(19,924)
Less: Self Assessment Tax paid u/s 140A	
Refundable	


 Director

Nephro Care India Pvt. Ltd.
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 Director

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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

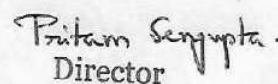
Inventories are stated at Cost.


Director

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Director

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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.

Notes to Accounts forming integral part of Balance Sheet as at 31st March 2019 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

: 82.48

Profit as per Profit & Loss Account

: Rs.8,24,793

Pratim Sengupta
Director



Pratim Sengupta
Director

Nephro Care Ind

td.

Reg. No.: CIN-U 85100 W

IC 20249

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	6.82

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

Sampa De

CA SAMPA DEY

Partner

M.No. 069814

52, Roy Mullick Colony, Dumdum
Kolkata - 700030



Directors

Date: 30/09/2019.

Pratim Sengupta

Director

Nephro Care India Pvt. Ltd.
Reg. No.: CIN- U 85100 WB 2014 PTC 20249

Pritam Sengupta

Director

Nephro Care India Pvt. Ltd.
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