

**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](mailto:pratim.sengupta@gmail.com)

Contact: 08069841500

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**NOTICE**

**SHORTER NOTICE** is hereby given that the 8th 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 Friday, the 30<sup>th</sup> day of September, 2022 Commenced at 1:30 P.M. and Concluded at 2:00 P.M., to transact the following business:

**ORDINARY BUSINESS:**

- 1.To receive, consider and adopt the Balance Sheet as at March 31, 2022 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. M Datta & Associates, Chartered Accountants, Siliguri, 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 forthcoming Annual General Meeting of the Company to be held in the year 2027 , 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

**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](mailto:pratim.sengupta@gmail.com)**Contact:** 08069841500

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**DIN 03501703****Regd Office:****Flat No. GC, Ground Floor, Block B,  
Amrapali, 29/10, Harey Krishto Sett Lane,  
Kolkata-700050, West Bengal, India****Dated: 30.09.2022****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.

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## 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, 2022.

### FINANCIAL HIGHLIGHTS

(Amount in Rs)

Particulars	Year ended 31 <sup>st</sup> March 2022	Year ended 31 <sup>st</sup> March 2021
Revenue from operation (gross)	3,42,43,739	1,82,47,069
Other Income	39,598	91,090
Total Expenses	3,47,46,100	1,68,10,484
Profit/(Loss) before taxation	(4,62,763)	15,27,675
Less: Tax Expense (Current tax)	Nil	3,65,776
Less: Tax Expense (Deferred Tax)	80,47,383	(1,89,639)
Profit/(Loss) after tax	(55,10,045)	13,31,538

### 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 2022 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, 2022.

**Nephro Care India Pvt. Ltd.**

**Nephro Care India Pvt. Ltd.**

#### Office address

Nephrocare India Pvt. Ltd.  
12/JC Block Ln, JC Block, 5th & 6th Floor  
Sector III, Bhubaneswar, Odisha-751005

*Pratim Gangopadhyay*

**Director**

#### Registered address

Nephrocare India Pvt. Ltd.  
Tapaswini, 29B/1 Harey Krishna Self Lane  
Kolkata 700050

*Ratna 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 2022.

## 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.

**Nephro Care India Pvt. Ltd.**

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
Director

*Pratim Sengupta*  
Director

Office address **EXTRACT OF ANNUAL RETURN**

Nephrocare India Pvt. Ltd.  
18, JC Block, 5th & 6th Floor  
Sector 14, Bidhannagar, Kolkata 700050

**Registered address**

Nephrocare India Pvt. Ltd.  
Tapoban, 29B/1 Harey Krishna Selt Lane  
Kolkata 700050

www.nephrocareindia.com  
support@nephrocareindia.com  
033 4009 8676



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, 2022 is annexed hereto as Annexure A and forms part of this report.

#### MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31<sup>st</sup> March, 2022, 7 (Seven) 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:

- The preparation of the annual accounts for the year ended 31<sup>st</sup> March, 2022, the Company has followed the applicable accounting standards and there are no material departures from the same.
- 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, 2022 and of the profit and loss of the Company for that period.
- 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.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- 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;
- 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.

#### 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 of internal financial controls was identified.

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

#### Office address

Nephrocare India Pvt. Ltd.  
Block Ln, IC Block, 5th & 6th Floor  
Sector 19, Bidhannagar, Kolkata - 700050

#### Registered address

Nephrocare India Pvt. Ltd.  
Tapovan, 298/1 Harey Krishna Seti Lane  
Kolkata 700050

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#### STATUTORY AUDITORS

M/S. M. DATTA & 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 2022-23.

#### 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
Authorized capital increase from 10 Lakh to 50 Lakh and Paid up capital increase from 1 Lakh to 50 Lakh	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

**Nephro Care India Pvt. Ltd.**

PRATIM SENGUPTA  
Director

DIN: 03501703

**Nephro Care India Pvt. Ltd.**

PRITAM SENGUPTA  
Director

DIN: 06795012

Date: 30/09/2022

Place: Kolkata

SHOT ON REDMI 7  
DUAL CAMERA  
Nephrocare India Pvt. Ltd.  
18JC Block Ln, JC Block, 5th & 6th Floor  
Sector III, Bidhannagar, Kolkata 700106

**Registered address**

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Kolkata 700050

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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 (f) 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 or 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	2,43,84,628/-

For and on behalf of the Board of Directors  
**Nephro Care India Pvt. Ltd.**

PRATIM SENGUPTA  
Director

DIN: 03501703

Date: 30/09/2022  
Place: Kolkata

**Nephro Care India Pvt. Ltd.**

PRITAM SENGUPTA  
Director

DIN: 06795012

**Office address**

Nephrocare India Pvt. Ltd.  
8, JC Block, 3rd & 6th Floor  
Sector 1, Bidhan Nagar, Kolkata 700050

**Registered address**

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**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 2022**, & 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 2022**;
- 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 2022**, and taken on record by the Board of Directors, none of the directors is disqualified as on **31<sup>st</sup> March 2022**, from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013.

UDIN- 22069814BBPOAU6133



Place : Kolkata  
Dated: 30/09/2022

**FOR ABRs & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*Sampa De*

**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**

**Notes forming part of the statement of Profit and loss for the year ended 31st March 2022**

PARTICULARS	Note	For the year ended 31st March, 2022 Amount In ₹	For the year ended 31st March, 2021 Amount In ₹
<b>Income From Operations</b>	<b>2.01</b>		
Income from Dialysis Unit		97,79,344	1,05,17,390
Income from Dialysis IPD		-	16,75,800
Income from Pathology (Care parth)		93,86,698	-
Income from OT		1,20,000	-
Income from Holter		10,400	-
Income from ECG		1,03,400	-
Income from Patient Care Services (Home Care)		1,90,850	-
Income from Registration Fees		2,19,800	-
Income from RO Plant Accessories		1,95,720	-
Income from Uroflowmetry		45,854	-
Income from USG		10,000	-
Income from X-ray		2,31,800	-
Income from Consultation Fees		2,00,940	-
Sales Of Consumable		11,82,954	-
Sales Of Diet Sales		3,03,650	-
Sales Of Hemodialysis Machine		14,67,200	-
Sales Of Medicine & Medical equipments		1,07,95,129	60,53,879
<b>Total</b>		<b>3,42,43,739</b>	<b>1,82,47,069</b>
<b>Other Income</b>	<b>2.02</b>		
Income From Interest on Income Tax Refund		-	12,600
Income From Fixed Deposit Interest		10,400	78,490
Discount Received		26,001	-
Miscellaneous Receipt		3,197	-
<b>Total</b>		<b>39,598</b>	<b>91,090</b>
<b>Purchases(Cost of Material Consumed)</b>	<b>2.03</b>		
Purchases of Dialysis Materials		38,30,082	1,24,53,326
Purchases of Re-Agent Materials		7,41,731	-
Purchases of Medicine		1,03,67,864	-
Purchases of Hemodialysis Machine		13,44,700	-
<b>Total</b>		<b>1,62,84,377</b>	<b>1,24,53,326</b>
<b>Changes in Stock</b>	<b>2.04</b>		
Opening Stock		2,51,970	1,85,150
Closing Stock		17,05,862	2,51,970
<b>Total</b>		<b>(14,53,892)</b>	<b>(66,820)</b>
<b>Employee Benefits Expenses</b>	<b>2.05</b>		
Salary & Bonus		25,49,774	11,77,200
Staff- Incentive		1,19,500	75,700
Staff- Welfare		65,725	-
<b>Total</b>		<b>27,34,999</b>	<b>12,52,900</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

Notes forming part of the statement of Profit and loss for the year ended 31st March 2022

PARTICULARS	Note	For the year ended 31st March, 2022	For the year ended 31st March, 2021
		Amount In ₹	Amount In ₹
<b>Financial Cost</b>	<b>2.06</b>		
Bank Charges		18,579	10,894
Interest on loan		1,47,021	2,25,071
<b>Total</b>		<b>1,65,600</b>	<b>2,35,965</b>
<b>Other Expenses</b>	<b>2.07</b>		
Audit Fees		40,000	30,000
Attendant Charges & Ward boy		-	2,72,300
Advertisement Expenses		66,693	-
Bio-Medical Waste Cleaning Charges		39,590	-
Brokerage Paid		11,950	-
Canteen Expenses		1,87,495	2,01,030
Clearing Expenses		8,380	1,84,500
Conveyance		1,28,556	-
Consultancy Charges		2,51,788	-
Commission Expenses		-	99,735
Delivery Expenses		3,500	-
Dialysis Machine Hire Charges		12,60,000	10,08,000
Dialysis Patients Food		42,940	-
EDC-Rental		8,083	10,030
Electricity Charges		2,72,795	6,00,000
Employer Contribution to PF		90,384	-
Employer Contribution to PF - Admin & EDLI Charges		6,000	-
Electricity Connection & Installation Charges		4,07,912	-
Flight Expenses		33,380	-
General Expenses		6,68,628	-
Genset Charge		45,285	-
House Keeping Expenses		5,19,108	1,38,953
Interest on late payment of Taxes		680	-
Inauguration expenses		2,22,738	-
Loading & Unloading Expenses		100	-
Material shifting Charge		5,000	-
Office Running Expenses		58,580	1,41,783
OT Materials Purchases		93,545	-
Doctors Consultancy		24,000	-
Outsource Lab and other test Charge		56,29,206	-
Permission Fees for land use		7,13,208	-
Postage & Courier		15,540	-
Printing & Stationery		86,148	-
Printing		1,40,230	-
P TAX-Company		2,500	2,500
Rent		24,11,920	-
Room Rent		1,33,000	-
Repair & Maintenance		7,74,456	91,433
ROC - filling Govt Fees		82,600	-
Security Service Charge		26,322	-
Software Maintenance Charge		77,880	-
Subscription & Donation		2,500	-
Technician Charge for Dialysis		11,61,103	-
Telephone & Internet Charge		45,687	-
Trade Licence Fees		2,150	-
Videos & Photography Charge		30,000	-
Washing Expenses		61,503	-
Professional Fees (Tax consultancy)		-	25,000
OT Assistant Expenses		7,500	-
<b>Total</b>		<b>39,05,750</b>	<b>28,05,133</b>

**Nephro Care India Pvt. Ltd.**

**Nephro Care India Pvt. Ltd.**

*Pritam Sengupta*  
**Director**

*Pritam 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 2022**

PARTICULARS	Note	For the year ended 31st March, 2022	For the year ended 31st March, 2021
		Amount In ₹	Amount In ₹
<b>1. Revenue From Operations</b>			
Revenue from operations(net)	2.01	3,42,43,739	1,82,47,069
<b>Total</b>		3,42,43,739	1,82,47,069
<b>2. Other Income</b>	2.02	39,598	91,090
<b>3. Total Revenue(1+2)</b>		3,42,83,337	1,83,38,159
<b>4. Expenses:</b>			
Cost of materials consumed	2.03	1,62,84,377	1,24,53,326
Increase/(Decrease) in Stock	2.04	(14,53,892)	(66,820)
Employee Benefits expenses	2.05	27,34,999	12,52,900
Finance costs	2.06	1,65,600	2,35,965
Depreciation	1.08	11,14,266	1,29,849
Other expenses	2.07	1,59,00,750	28,05,264
<b>Total Expenses</b>		3,47,46,100	1,68,10,484
<b>5. Profit before Exception and extraordinary items and tax(3.-4)</b>		(4,62,763)	15,27,675
<b>6. Exceptional items</b>		-	-
<b>7. Profit before Exception items and tax(5-6)</b>		(4,62,763)	15,27,675
<b>8. Extraordinary items</b>		-	-
<b>9. Profit before Tax (7-8)</b>		(4,62,763)	15,27,675
<b>10. Tax Expenses:</b>			
(1) Current tax	1.07	-	3,65,776
(2) Deferred tax	1.05	50,47,282	(1,89,639)
<b>11. Profit for the period from continuing operations(9-10)</b>		(55,10,045)	13,51,538
<b>12.A Profit/(loss) from discontinuing Operation</b>		-	-
<b>Profit Transferred to Balance Sheet</b>		(55,10,045)	13,51,538
<b>BASIC EPS</b>		-11.02	135.15
<b>DIALUTED EPS</b>		-11.02	135.15

**NOTES TO ACCOUNTS**

Schedules referred to above and notes attached thereto 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 : 30/09/2022

Place : Kolkata



FOR & ON BEHALF OF THE BOARD

FOR NEPHRO CARE INDIA PVT LTD

**Nephro Care India Pvt. Ltd.**

*Pritam Sengupta*

Director

DIN- 03501703

**Director**

**Nephro Care India Pvt. Ltd.**

Dr. Pritam Sengupta

Director

*Pritam Sengupta*

**Director**

UDIN-

**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 2022

PARTICULARS	Note	For the year ended	For the year ended
		31st March, 2022	31st March, 2021
		Amount In ₹	Amount In ₹
<b>EQUITY AND LIABILITIES</b>			
1) Shareholders' Funds :-			
(a) Share Capital	1.01	50,00,000	1,00,000
(b) Reserves and Surplus	1.02	(34,38,455)	20,71,590
(2) Share Application Money pending allotment		-	-
(3) Non-Current Liabilities			
Long term Borrowings	1.03	2,55,50,144	69,26,506
(4) Current Liabilities :-			
(a) Short term Borrowings		-	-
(b) Trade Payable	1.04	1,40,65,711	30,77,634
(c) Other Current Liabilities	1.05	14,32,211	4,71,238
(d) Deferred Tax Liabilities (Net)	1.06	48,59,114	(1,88,168)
(e) Short Term Provisions	1.07	-	3,65,776
<b>Total</b>		<b>4,74,68,725</b>	<b>1,28,24,576</b>
<b>ASSETS</b>			
1) Non-Current Assets :-			
(a) Fixed Assets : Tangible Assets	1.08	3,29,22,521	51,12,478
(b) Non -Current Investment	1.09	17,11,423	24,00,000
(c) Deferred tax assets (Net)			
(d) Long term loans and advances			
2) Current Assets :-			
(a) Inventories	2.04	17,05,862	2,51,970
(b) Trade receivables		19,27,269	-
(c) Cash and bank balances	1.10	60,89,950	48,22,206
(d) Short term loans and advances	1.11	8,99,383	5,687
(e) Other current assets	1.12	22,12,316	2,32,036
<b>Total</b>		<b>4,74,68,725</b>	<b>1,28,24,577</b>

**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**

*Sampa Dey*

(CA. Sampa Dey)

Partner

Membership No. : 069814

ERN-017964C

Date : 30/09/2022

Place : Kolkata



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

**Nephro Care India Pvt. Ltd.**  
*Pritam Sengupta*  
Director  
DIN- 06795012

**Nephro Care India Pvt. Ltd.**  
*Pritam Sengupta*  
Director  
DIN- 06795012

UDIN-



**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 2022

PARTICULARS	For the year ended 31st March, 2022 Amount In ₹	For the year ended 31st March, 2021 Amount In ₹
<b>1.02 Reserves and Surplus</b>		
Surplus		
Opening Balance	20,71,590	7,20,053
Add: Net Profit transferred from Statement of Profit and loss	(55,10,045)	13,51,537
<b>Total</b>	<b>(34,38,455)</b>	<b>20,71,590</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 2022

<b>1.03 Long Term Borrowings</b>		
Secured:		
HDB Finance Service	11,65,516	18,33,589
Unsecured		
Loan from Directors (Pratim Sengupta-U/L)	2,43,84,628	50,92,917
	<b>2,55,50,144</b>	<b>69,26,506</b>
<b>1.04 Trade Payables:</b>		
Sundry Creditors For Supplies & others	*	
IBM	4,17,823	6,36,655
Vikas Medical Devic	21,86,200	1,24,740
Zenith Aquatech	1,62,716	91,568
Arivation Helthcare	6,28,216	3,74,932
Other	1,06,70,756	18,49,739
	<b>1,40,65,711</b>	<b>30,77,634</b>
<b>1.05 Other Current Liabilities</b>		
Professoanl Tax	-	2,500
TDS Payable	6,91,553	-
P.tax Payable (Employee)	8,260	7,640
Salary Payable	3,75,874	1,24,500
P.F Payable (Employee)	14,460	21,186
P.F Payable (Employer)	15,054	21,186
Administrative Charges & DLI	1,000	2,385
Audit Fees Payable	40,000	30,000
Professoanal fees	-	32,341
Outside Lab Test Expenses Payable	2,86,000	-
GST payable	-	665
Other Expenses Payable	-	2,28,844
	<b>14,32,211</b>	<b>4,71,247</b>
<b>1.06 Deferred Tax Liabilities:</b>		
Opening Balance	(1,88,168)	1,471
Adjusted during the year	50,47,282	(1,89,639)
Closing Balance	<b>48,59,114</b>	<b>(1,88,168)</b>
<b>1.07 Short Term Provision</b>		
Income Tax Provision	-	3,65,776
	-	3,65,776



**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*

**Director**

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*

**Director**



<b>1.08 Investment</b>		
Fixed Deposit	17,11,423	24,00,000
	17,11,423	24,00,000
<b>1.10 Fees Receivable</b>		
Fees Receivable	19,27,269	-
	19,27,269	-
<b>1.11 Cash and cash Equivalents</b>		
Cash in hand	12,92,382	49,119
(As Certified by the Management)		
Balance with scheduled Bank in current Account		
HDFC Bank, A/C no 50200009559026	24,97,583	40,18,906
HDFC Bank, A/C no 5020047894763	9,83,259	3,49,327
HDFC Bank, A/C no 5020054691630	60,971	50,971
HDFC Bank, A/C no 5020054691643	50,971	50,941
HDFC Bank, A/C no 5020054691745	50,971	50,941
HDFC Bank, A/C no 5020054691886	4,52,872	50,941
HDFC Bank, A/C no 5020054691923	50,971	50,971
HDFC Bank, A/C no 5020054698042	6,49,971	1,50,000
	60,89,950	48,22,117
<b>1.12 Short Term Loans &amp; Advances</b>		
IDS	82,439	5,887
TCS	1,493	-
Advance Tax (for the FY 2021-2022)	2,00,000	-
Advance to Employee	21,500	-
GST input	5,93,951	-
	8,99,383	5,887
<b>1.13 Other Current Assets</b>		
Interest Accrued on Fixed Deposit	59,827	1,60,347
Investment -HDFC SLIC	51,689	51,689
Security Deposit	21,00,800	-
	22,12,316	2,32,036

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**  
**Note forming Part of the Balance Sheet as at 31st March 2022**

PARTICULARS	For the year ended 31st March, 2022 Amount In ₹	For the year ended 31st March, 2021 Amount In ₹
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**NEPHRO CARE INDIA PRIVATE LIMITED**  
**FLAT NO. GC, GROUND FLOOR, BLOCK B, AMRAPALI, 29/10, HAREY KRISHTO SETT LANE, KOLKATA-700050**  
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Secured:		
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	<b>2,55,50,144</b>	<b>69,26,506</b>
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Sundry Creditors For Supplies & others		
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Arivation Healthcare	6,28,216	3,74,932
Other	1,06,70,756	18,49,739
	<b>1,40,65,711</b>	<b>30,77,634</b>
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P.tax Payable (Employee)	8,260	7,640
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Closing Balance	<b>48,59,114</b>	<b>(1,88,168)</b>
<b>1.07 Short Term Provision</b>		
Income Tax Provision	-	3,65,776
	<b>-</b>	<b>3,65,776</b>



**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

<b>1.08 Investment</b>		
Fixed Deposit	17,11,423	24,00,000
	17,11,423	24,00,000
<b>1.10 Fees Receivable</b>		
Fees Receivable	19,27,269	-
	19,27,269	-
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(As Certified by the Management)		
Balance with scheduled Bank in current Account		
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HDFC Bank, A/C no 5020047894763	9,83,259	3,49,327
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HDFC Bank, A/C no 5020054691643	50,971	50,941
HDFC Bank, A/C no 5020054691745	50,971	50,941
HDFC Bank, A/C no 5020054691886	4,52,872	50,941
HDFC Bank, A/C no 5020054691923	50,971	50,971
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	60,89,950	48,22,117
<b>1.12 Short Term Loans &amp; Advances</b>		
TDS	82,439	5,887
TCS	1,493	-
Advance Tax (for the FY 2021-2022)	2,00,000	-
Advance to Employee	21,500	-
GST input	5,93,951	-
	8,99,383	5,887
<b>1.13 Other Current Assets</b>		
Interest Accrued on Fixed Deposit	59,827	1,80,347
Investment -HDFC SLIC	51,689	51,689
Security Deposit	21,00,800	-
	22,12,316	2,32,036

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director





NOTE - 1.08 FIXED ASSETS SCHEDULE

Name of the Assets	Rate of Tax	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		Cost as on 01.04.2021	Addition during the year	Sales/ Deductions during the year	Cost as on 31.03.2022	Depreciation as on 01.04.2021	For the Year	Adjustments in Sales/ Deductions	Total as on 31.03.2022	As on 31.03.2022
Nephrology Equipment	0.00%	22,53,153	-	-	22,53,153	-	-	-	-	22,53,153
Computer	63.16%	21,063	4,55,844	-	4,76,907	19,979	53,731.37	-	73,310	4,03,597
Renovation Chambers	0.00%	22,78,575	1,44,54,230	-	1,67,33,085	-	-	-	-	1,67,33,085
Furniture & Fixtures	29.89%	1,26,947	62,300	-	1,89,247	32,867	27,937.31	-	50,804	1,38,443
Plant & Equipments	18.10%	5,76,909	3,38,54,206	-	3,44,31,115	92,724	30,22,717.49	-	31,15,441	3,13,15,674
Server	63.16%	2,714	-	-	2,714	1,714	631.60	-	2,346	368
Electricity Equipment	18.10%	-	97,450	-	97,450	-	9,247.96	-	9,248	88,202
<b>Total</b>		<b>52,59,361</b>	<b>2,85,24,310</b>	<b>-</b>	<b>3,41,83,671</b>	<b>1,46,884</b>	<b>11,14,266</b>	<b>-</b>	<b>12,61,150</b>	<b>3,29,22,521</b>
										<b>51,12,477</b>



Nephro Care India Pvt. Ltd.

*Pratim Sanyal*  
Director

Nephro Care India Pvt. Ltd.

*Pratim Sanyal*  
Director

# NEPHRO CARE INDIA PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

## Note : 1.01 Share Capital

Sr. No	Particulars	31st March 2022 (Rs.)	31st March 2021(Rs.)
1	<b>AUTHORIZED CAPITAL</b> 100,000 Equity Shares of Rs. 10/- each, 500,000 Equity Shares of Rs. 10/- each.	50,00,000 50,00,000	10,00,000 10,00,000
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 100,000 Equity Shares of Rs. 10/- each, Fully Paid up 500,000 Equity Shares of Rs. 10/- each, Fully Paid up	50,00,000 50,00,000	1,00,000 1,00,000
	<b>Total in (Rs.)</b>	<b>50,00,000</b>	<b>1,00,000</b>

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

	31st March 2022		31st March 2021	
	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	4,90,000	49,00,000	-	-
Outstanding at the end of the reporting period	<b>5,00,000</b>	<b>50,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

### 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

	31st March 2022		31st March 2021	
Name of the Shareholders	No. of Shares	% Holding	No. of Shares	% Holding
Dr. Pratim Sengupta	498000	99.6%	8000	80%
Dr. Priyam Sengupta	2000	0.4%	2000	20%

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Priyam 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 31/03/2022									
S NO	Description of Assets/ block of Assets	Rate of Depn.	W.D.V. AS ON 01-04-2021	Addition		Sale/ Adjustment	Total As on 31.03.2022	Depreciation Allowable	Written Down Value as on 31.03.2022
				More than 180 days	Less than 180 days				
1	<u>Tangible Asset</u> <u>Furn &amp; Fittings - 10% Block</u> Furniture & Fixture	10%	1,14,252	2,600	59,700	-	1,76,552	14,670	1,61,882
	<u>Plant &amp; Equipments - 15% Block</u> Plant & Equipments Electricity Equipment	15% 15%	4,90,373	44,72,398 90,500	93,81,810 6,950	-	1,43,44,581 97,450	14,48,051 14,096	1,28,96,530 83,354
1	<u>Computer - 40% Block</u> Computer	40%	3,049	-	4,55,844	-	4,58,893	92,388	3,66,505
2	Server	40%	2,714	-	-	-	2,714	1,086	1,628
	<b>Total</b>		<b>6,10,388</b>	<b>45,85,498</b>	<b>99,04,304</b>	<b>-</b>	<b>1,50,80,190</b>	<b>15,70,292</b>	<b>1,35,09,898</b>

Nephro Care India Pvt. Ltd.

*Pratim Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Pratim 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.

*Pritam 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.

### Notes to Accounts forming integral part of Balance Sheet as at 31<sup>st</sup> March 2022 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	: (11.02)
Profit as per Profit & Loss Account	: (Rs. 55,10,045)
Number of equity shares outstanding	: 5,00,000 shares

**Nephro Care India Pvt. Ltd.**

**Nephro Care India Pvt. Ltd.**

*Pratim Sengupta*  
**Director**

*Pratim Sengupta*  
**Director**



- 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	243.84

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

*Sampa De*  
CA SAMPA DEY

Partner

M.No. 069814

52, Roy Mullick Colony, Dum Dum  
Kolkata - 700030



Date: 30.09.2022

Nephro Care India Pvt. Ltd.

Directors

*Pratim Sengupta*  
Director

Nephro Care India Pvt. Ltd.

*Pritam Sengupta*  
Director