



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL STATEMENTS

TO THE MEMBERS OF Eternal Heart Care Centre and Research Institute Private Limited, Jaipur

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Eternal Heart Care Centre and Research Institute Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no such key Audit Matters to be reported.





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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee



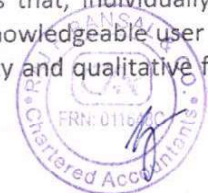


that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors





in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

2. As required by section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books:
- c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income and the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account:
- d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (IND AS) specified under section 133 of the Act and rules made there under, as applicable;
- e) On the basis of written representations received from management as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position in its financial statements;





- ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
- iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv.
- a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis-statement.
- v. No Dividend is declared or paid by the company during the year.

Place : Jaipur
Date : 08/07/2023

For Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No: 011648C



M. No. 415756
UDIN : 23415756BGYDMR4175



ANNEXURE A
To the Independent Auditors' Report on
Financial Statements of Eternal Heart Care Centre and Research Institute Private Limited, Jaipur
(Referred to our report of even date)

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2023, we report that:

- i. In respect of Property, Plant & Equipment**
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
 - b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Property, Plant & Equipment have been physically verified during the year by the management under a regular programme of verification by rotation over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed.
 - c) According to information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties forming part of the Property, Plant & Equipment are held in the name of the Company.
 - d) According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. In respect of Inventory**
 - a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.
 - b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly statements filed by the company with the banks against sanctioned working capital loan are in agreement with books of accounts.
- iii. In respect of loan granted:**

According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any investments, provided guarantee or security or granted any advance in nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties.





- iv. **In respect of compliance of section 185 and 186 of The Companies Act, 2013**
According to information and explanations given to us and on the basis of our examination of the records of the company, in our opinion the company has not advanced any loans, made investments, gave guarantees, and provided security prescribed in provisions of section 185 and 186 of the companies Act, 2013.
- v. **In respect of public deposits**
In our opinion and according to the information and explanations given to us and on the basis of our examination, the Company has not accepted any deposit from the public within the meaning of the provisions of sections 73 to 76 or any relevant provisions of the Companies Act, 2013 and the rules framed there under.
- vi. **In respect of Cost Records:**
According to the information and explanations given to us, the maintenance of cost records has not been specified by the central government under the section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is applicable to the company and there is no adverse remark by cost auditor.
- vii. **In respect of statutory dues:**
a) According to the records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods & service tax, cess and other statutory dues applicable to it. As per the records of the Company, as at March 31, 2023, the Company does not have any undisputed statutory dues which are outstanding for a period of more than six months from the date they became payable.
b) According to the information and explanations given to us and on the basis of examination of records of the company there is no dispute in respect of income tax or sales tax or service tax or value added tax or GST or any other cess.
- viii. **In respect of undisclosed income**
In our opinion and according to the information and explanations given to us and based on our examination of the records of the company, there were no such unrecorded transaction in the books of account which were surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961 (43 of 1961).
- ix. **In respect of repayment of loan**
According to the information and explanations given to us, based on our examination of the records of the company and on the basis of overall examination of the Balance Sheet of the Company,
a) The company has not defaulted in repayment of loans or borrowing to a financial institution or bank.
b) The company has not been declared willful defaulter by any bank or financial institution.
c) In our opinion the term loan were applied for the purpose for which the loan was obtained.
d) No such short term loan funds have been utilized for long term purpose.
e) The company has not raised any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.





- x. **In respect of funds raised through IPO/FPO/Debt finance**
- a) On the basis of overall examination of the Balance Sheet of the Company, according to the information and explanations provided to us and based on our examination of the records of the company we report that monies raised by way of term loans were applied for the purposes for which those were raised. The Company did not raise any money by way of initial public offer or further public offer (including debt instrument).
- b) In our opinion and according to the information and explanations given to us as well as based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year under section 42 and section 62 of the Companies Act, 2013.
- xi. **In respect of fraud reporting**
- a) According to the information and explanations given to us and based on our examination of the records of the company, no material fraud by the Company or on the Company by its officers or employees was noticed or reported during the year.
- b) According to the information and explanations given to us and based on our examination of the records of the company, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) According to the information and explanations given to us and based on our examination of the records of the company, there are no whistle blower complaints received by the Company during the year.
- xii. **In respect of Nidhi Company**
- According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. **In respect of Transactions With Related Parties**
- According to the information and explanations given to us, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. **In respect of Internal Audit System**
- According to the information and explanations given to us and based on our examination of the records of the Company, the company has an internal audit system commensurate with the size and nature of its business and the reports of the Internal Auditors for the period under audit were considered by us.
- xv. **In respect of Non-Cash Transactions**
- According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order are not applicable.
- xvi. **In respect of compliance of section 45IA of the RBI Act, 1934**
- a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable.
- b) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.
- c) The Company is not a core investment company (CIC) as defined in the regulations made by the reserve Bank of India. Accordingly clause 3(xvi)(c) of the order is not applicable.





- d) According to information and explanations given to us during the course of audit, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. In respect of Cash losses**
The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. In respect of resignation of statutory auditors**
There has been no resignation of the statutory auditors during the year.
- xix. In respect of any material uncertainty to meet liability**
In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013**
- a. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, there was no such unspent amount to be transferred to fund specified in Schedule VII to the Companies Act. Accordingly, paragraphs 3(xx)(a) of the Order are not applicable.
- b. The Company does not have ongoing projects under section 135 of the Companies Act. Accordingly, paragraphs 3(xx)(b) of the Order are not applicable.

Place : Jaipur
Date : 08/07/2023

For Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No: 011648C



M. No. 415756
UDIN : 23415756BGYDMR4175



ANNEXURE B

**To the Independent Auditors' Report on
Financial Statements of Eternal Heart Care Centre and Research Institute Private Limited, Jaipur
(Referred to our report of even date)**

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

We have audited the internal financial controls over financial reporting of **Eternal Heart Care Centre and Research Institute Private Limited** ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

- 1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- 2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- 3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Jaipur
Date : 08/07/2023

For Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No: 011648C



(Gaurav Jain)

Partner

M. No. 415756

UDIN : 23415756BGYDMR4175

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

STANDALONE BALANCE SHEET AS AT 31st Mar 2023

(Rs in Lakh)

Particulars	Notes	Amount (Rs.) Mar 31, 2023	Amount (Rs.) March 31, 2022
I. EQUITY AND LIABILITIES			
1) Shareholder's Funds			
a) Share Capital	1	15,929.07	15,700.74
b) Reserve & Surplus	2	-3,819.59	-5,459.91
c) Money Received Against Share Warrant		-	-
2) Share Application Money Pending Allotment			
	3	-	-
3) Non-Current Liabilities			
a) Long-Term Borrowings	4	13,158.12	13,841.85
b) Deferred Tax Liabilities (Net)		-	-
c) Other Long-Term Liabilities	5	77.00	77.00
d) Long-Term Provisions	6	263.73	242.29
4) Current Liabilities			
a) Short-Term Borrowings	7	1,726.83	925.62
b) Trade Payables	8	4,793.38	4,918.33
c) Other Current Liabilities	9	970.69	1,267.35
d) Short-Term Provisions	10	198.44	135.66
TOTAL		33,297.67	31,648.92
II. ASSETS			
1) Non-Current Assets			
a) Property, Plant & Equipment and Intangible Assets			
i) Property, Plant & Equipment	11	24,807.61	25,528.66
ii) Intangible Assets		-	-
iii) Capital Work-in-Progress		658.29	611.81
iv) Intangible Assets under Development		-	-
b) Non-Current Investments	12	457.27	457.27
c) Long-Term Loans & Advances	13	88.33	81.75
d) Other Non-Current Assets		-	-
2) Current Assets			
a) Current Investments		-	-
b) Inventories	14	421.04	419.01
c) Trade Receivables	15	746.05	719.04
d) Cash and Bank Balances	16	4,218.20	2,706.27
e) Short-Term Loans and Advances	17	252.01	60.88
f) Other Current Assets	18	1,648.87	1,064.23
TOTAL		33,297.67	31,648.92
Significant Accounting Policies	29		
Other Notes on Financial Statements			
Schedule 1 to 29 form a part of Balance Sheet			

(The accompanying notes are an integral part of the financial statements)

For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.


(Manju Sharma)
Managing Director
(DIN:02338157)


(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)

As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C


(Gaurav Jain)
Partner
(M. No. 415756)
UDIN:23415756BGYDMR4175


(Pracheesh Prakash Pandeya)
Chief Executive Officer


(Manish Garg)
Chief Financial Officer


(Namrata Makharia)
Company Secretary
(M. No. A62335)

Place : Jaipur
Date : 08/07/2023

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

PROFIT AND LOSS FOR THE YEAR ENDING 31st Mar 2023

(Rs in Lakh)

Particulars	Notes	Amount (Rs.) For the period ended Mar31, 2023	Amount (Rs.) For the period ended March31, 2022
Income			
a) Revenue from Operations	19	25,666.19	23,294.39
b) Other Income	20	538.79	357.48
TOTAL REVENUE (a+b)		26,204.97	23,651.87
II. EXPENDITURES			
a) Medical & General consumables items consumed	21	8,084.14	7,617.61
b) Employee Benefit Expenses	22	3,567.75	2,998.71
c) Finance Costs	23	1,494.77	1,659.36
d) Depreciation and Amortization Expenses	24	1,268.43	1,184.55
e) Other Expenses	25	10,149.56	9,236.75
TOTAL EXPENSES (a to e)		24,564.65	22,696.97
Profit/(Loss) before Exceptional Items and Extraordinary Items and Tax		1,640.32	954.90
Less : Exceptional Items		-	-
Profit/(Loss) before Extraordinary Items & Tax		1,640.32	954.90
Less : Extraordinary Items		-	-
Profit/(Loss) before Tax		1,640.32	954.90
Less : Tax Expenses		-	-
a) Current Tax		-	-
b) Deferred Tax		-	-
c) Earlier Year Tax		-	-
Profit/(Loss) for the period from Continuing Operations		1,640.32	954.90
Profit/(Loss) from Discontinuing Operations		-	-
Less : Tax expenses of Discontinuing Operations		-	-
Profit/(Loss) after tax from Discontinuing Operations		-	-
Profit/(Loss) for the Period		1,640.32	954.90
Earning Per equity Share :	26		
a) Basic		1.03	0.61
b) Diluted		1.01	0.59

For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.

As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C


(Manju Sharma)
Managing Director -
(DIN:02338157)


(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)



(Gaurav Jain)
Partner
(M. No. 415756)
UDIN:23415756BGYDMR4175


(Pracheesh Prakash Pandeya)
Chief Executive Officer


(Manish Garg)
Chief Financial Officer


(Namrata Makharia)
Company Secretary
(M. No. A62335)

Place : Jaipur
Date : 08/07/2023

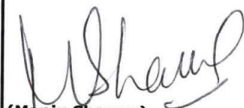
ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN
CIN - U85110RJ2007PTC023653

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2023

Particulars	Amount (Rs.)		Amount (Rs.)	
	Mar 31, 2023		March 31, 2022	
A. Cash flows from operating activities				
Net Profit Before Taxes		1,640.32		954.90
Adjustments for:				
Depreciation	1,265.92		1,184.55	
Finance Cost	1,494.77		1,659.36	
Loss on Sales of Fixed Assets	-		11.25	
Loans and Advances	-		-	
Preliminary Expenses Amortised	-		-	
Interest Received	-213.71		-134.23	
Operating Profit Before Working Capital Changes		2,546.99		2,720.94
Adjustments for:				
Current Assets				
Increase/Decrease in Current Investments	-		-	
Increase/Decrease in trade receivables	-27.01		-392.32	
Increase/Decrease in inventories	-2.03		-83.27	
Increase/Decrease Short term loans & advances	-191.13		-15.68	
Increase/Decrease in Other Current Assets	-584.64		-265.39	
Current Liabilities				
Increase/Decrease in Other Current Liabilities	-421.62		147.60	
Increase/Decrease Long Term Provisions	21.44		15.77	
Increase/Decrease Short Term Provisions	62.79		34.10	
		-1,142.20		-559.19
Net cash used in/generated from operations (A)		3,045.11		3,116.64
B. Cash flows from investing activities				
Purchase of Fixed Assets	-591.36		-667.50	
Interest Received	213.71		134.23	
Increase/Decrease Long term loans & advances	-6.59		17.54	
Sales of Fixed Assets	-		43.57	
Net cash used in/generated from investing activities (B)		-384.24		-472.16
C. Cash flows from financing activities				
Issue of Share Capital	228.34		125.42	
Issue of Debenture	-		-	
Share Application Money Pending for Allotment	-		-	
Proceeds/Repayment from Long Term Borrowing	-683.73		-545.27	
Proceeds/Repayment from short term Borrowings	801.22		44.44	
Finance Costs	-1,494.77		-1,659.36	
Proceeds/Repayment from Loans and Advances	-		-	
Preliminary Expenses Amortised	-		-	
Net cash used in/generated from financing activities (C)		-1,148.95		-2,034.78
Net Increase or (Decrease) in Cash and Cash Equivalent (A+B+C)		1,511.92		609.71
Add: Cash and cash equivalents at beginning of period		2,706.27		2,096.56
Cash and cash equivalents at end of period		4,218.20		2,706.27
Significant Accounting Policies with Other Notes on Financial Statements	29		29	


For and On behalf of the Board
For Eternal Heart Care Centre and
Research Institute Pvt. Ltd.


(Manju Sharma)
Managing Director
(DIN: 02338157)



(Dr. Samin Kumar Sharma)
Director
(DIN :00695351)

As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C


(Gaurav Jain)
Partner
(M. No. 415756)
UDIN:23415756BGYDMR4175


(Pracheesh Prakash Pandeya)
Chief Executive Officer


(Manish Garg)
Chief Financial Officer


(Namrata Makharia)
Company Secretary
(M. No. A62335)

Place : Jaipur
Date : 08/07/2023

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.)		Amount (Rs.)	
	Mar 31, 2023		March 31, 2022	
<i>The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.</i>				
Notes to Accounts - 1				
Share Capital				
Authorized Capital			16,100.00	16,100.00
16,10,00,000 Equity Shares of Rs. 10/- each (Previous year 16,10,00,000 Equity Shares of Rs. 10/- each)				
Issued, Subscribed and Paid Up Capital				
15,92,90,749 Equity Shares of Rs. 10/- each fully called up and fully paid up. (Previous year 15,70,07389 Equity Shares of Rs. 10/- each fully called up and fully paid up)			15,929.07	15,700.74
1.3) The details of Shareholders holding more than 5% shares :-				
Name of the Shareholder (% of Holding)	Amount (Rs.) Mar 31, 2023		Amount (Rs.) March 31, 2022	
	No. of Shares	(% of holding)	No. of Shares	(% of holding)
Dr. Samin K Sharma & Manju Sharma	1,039	65.25%	1,016	64.74%
Manju Sharma	474	29.74%	474	30.17%
1.2) The reconciliation of the number of shares outstanding is set out below :-				
Particulars			No. of Shares	No. of Shares
Equity Shares at the beginning of the year			1,570.07	1,557.53
Add : Shares issued during the year			22.83	12.54
Equity Shares at the end of the year			1,592.91	1,570.07
1.3) Terms / Rights attached to Equity Shares :-				
a) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company will declare and pay dividend in Indian Rupees. The dividend proposed by the Board of Directors in future, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.				
b) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the numbers of equity shares held by the shareholders.				
Notes to Accounts - 2				
Reserves and Surplus				
Statement of Profit and Loss :-				
As per Last Balance Sheet			-17,215.40	-18,170.30
Add : Profit/(Loss) for the year			1,640.32	954.90
(a)			-15,575.08	-17,215.40
Notes to Accounts - 2.1				
Revaluation Reserves				
As per last balance sheet			11,755.49	11,755.49
Add : Revaluation Reserve			-	-
(b)			11,755.49	11,755.49
Total (a+b)			-3,819.59	-5,459.91
Notes to Accounts - 3				
Share Application Money Pending Allotment			-	-
Total			-	-
Notes to Accounts - 4				
NON-CURRENT LIABILITIES				
Long Term Borrowings				
Secured Loans				
10% Compulsorily Convertible Debentures (3,83,291 Compulsorily Convertible Debentures of Rs. 100/- each)			383.29	383.29
5% Compulsorily Convertible Debentures (20,000 Compulsorily Convertible Debentures of Rs. 100/- each)			20.00	20.00
Term loans				
LIC Housing Finance Ltd.			-	12,807.19
Daimler Financial Services India Private Limited			-	12.11
Clix Finance India Unlimited			-	21.37
ICICI Bank (Vehicle Loan)			-	12.68
Yes Bank			636.25	770.15
IndusInd Bank Ltd.			272.69	101.79
Axis Bank Loan			5,778.60	-
HDFC Bank Loan			6,554.82	-
ICICI Bank Ltd.			280.41	126.66
Unsecured Loans				
from Directors :-				
Manju Sharma			5.55	333.55
Dr. Samin Kumar Sharma			157.79	101.11
Total Long Term Borrowings			14,089.40	14,689.88
Less : Amount disclosed under the head "Other Current Liabilities" (Note No. 8)			931.29	848.04
			13,158.12	13,841.85

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.)	
	Mar 31, 2023	March 31, 2022
A) Nature of Securities :-		
4.1) Term Loan from LIC Housing Finance Ltd. has been taken over by Axis Bank & HDFC Bank jointly and has been secured by way of Charge on Land & Building as well as personal guarantee of the directors of the Company as well as by way of hypothecation on movable assets of the Company.		
4.2) IndusInd Bank Ltd., ICICI Bank Ltd. & Yes Bank Ltd. has provided equipment finance facilities to the Company and the same has been secured against the financed equipment.		
4.3) The CCDs i.e 10% & 5% issued by the Company has been secured by movable fixed assets of the Company as per the annexures/list filed with the Registrar of Companies.		
B) Terms of Repayments :-		
4.1) The Outstanding balance of Term Loan from HDFC Bank Ltd. & Axis Bank Ltd. are repayable in 126 monthly installments which commenced from June' 2023		
4.2) The Outstanding balance of Two Term Loans from IndusInd Bank Ltd. against equipments is repayable in 60 & 36 monthly equal installments which commenced from December 2018 & Setember 2022 respectively.		
4.3) The Outstanding balances of equipment finance facilities provided by Yes Bank with the Loan Nos. MEN002400193099, MEN002400343151, MEN002400343170, MEN002400193100 & MEN002400193101 are repayable in 80, 83, 83, 68 & 56 monthly instalments as per the agreed terms & conditions commenced from Sept. 2018, July 2018, July 2018, Sept. 2019 & Sept. 2020 respectively.		
4.4) Unsecured Loans from Directors are repayable as per the terms and conditions of the agreement.		
4.5) The Outstanding balance of Term Loan from ICICI Bank Ltd. against equipments is repayable in 35 & 84 monthly equal installments respectively commenced from March'22 & January'23.		
4.6) Compulsorily Convertible Debentures (CCD) issued at the interest rate of 10% p.a. paid on annual basis. The CCD will gets converted into equity share at the ratio of 10:1 at the option of the Debenture holder on completion of ten years from the date of issue.		
4.7) Compulsorily Convertible Debentures (CCD) issued at the interest rate of 5% p.a. paid on annual basis. The CCD will gets converted into equity share at the ratio of 10:1 at the option of the Debenture holder on completion of ten years from the date of issue.		
Notes to Accounts - 5		
Other Long-Term Liabilities:		
Security Deposits	77.00	77.00
Total Other Long-Term Liabilities	77.00	77.00
Notes to Accounts - 6		
Long Term Provisions		
Provision for Employee Benefits		
-Leave Encashment	71.23	76.47
-Gratuity	192.50	165.82
Total	263.73	242.29
Notes to Accounts - 7		
CURRENT LIABILITIES		
Short Term Borrowing		
Axis Bank Loan	17.15	77.58
HDFC Bank Loan	778.40	-
a) Current Maturities of Long Term Borrowings		
Clix Finance India Unlimited	-	20.75
Daimler Financial Services India Private Limited	-	12.06
ICICI Bank (Vehicle Loan)	-	12.68
India Infoline Finance Ltd	-	-
LIC Housing Finance Limited	-	551.44
Yes Bank Ltd	57.78	170.01
ICICI Bank Ltd.	63.74	38.85
Axis Bank Loan	324.69	-
HDFC Bank Loan	360.94	-
IndusInd Bank	124.13	42.24
(Refer to Note No. 4)	931.29	848.04
Total	1,726.83	925.62
7.1) Short - Term Borrowing are repayable on demand, as per term & Conditions		

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

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CIN - U85110RJ2007PTC023653

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars					Amount (Rs.)	Amount (Rs.)
					Mar 31, 2023	March 31, 2022
Notes to Accounts - 8						
Trade Payables						
Total Outstanding dues to Micro Enterprises and Small Enterprises;						
Total Outstanding dues to Creditors Other Than Micro Enterprises & Small Enterprises:						
				4,793.38	4,918.33	
As per enclosed annexure - " A "				4,793.38	4,918.33	
8.1] Trade payables ageing schedule for the year ended as on March 31, 2023 :-						
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	-	-		
(ii) Others	4,521.67	124.01	35.50	112.46		
(iii) Disputed dues - MSME	-	-	-	-		
(iv) Disputed dues - Others	-	-	-	-		
8.2] Trade payables ageing schedule for the year ended as on March 31, 2022 :-						
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	-	-		
(ii) Others	4,612.66	0.53	21.18	283.96		
(iii) Disputed dues - MSME	-	-	-	-		
(iv) Disputed dues - Others	-	-	-	-		
8.3) The Company has not received the required information from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act,2006. Hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/payable as required under the said Act have not been made.						
Notes to Accounts - 9						
a) Statutory Dues :-						
TDS payable				91.71	103.29	
GST Payable				11.44	6.28	
PF Payable				27.60	24.63	
ESI Payable				2.64	2.86	
TCS Payable				-	-	
				133.38	137.05	
b) Retention Money :-						
As per enclosed annexure - " B "				14.77	10.02	
c) Other current liabilities :-						
Salary Payable				218.58	205.51	
Consultancy Fees Payable				454.99	651.33	
Security of Employees				28.94	33.75	
Interest Accured/Due But Not Paid				27.64	62.23	
Payable to Employee for Expenses				0.37	2.47	
Other Liabilities				0.41	5.79	
Patient Deposit Liability				91.61	159.18	
				822.54	1,120.27	
Total (A+B+C)				970.69	1,267.35	
Notes to Accounts - 10						
Short Term Provision						
Provision on TPA Discount				-	-	
Provision for Expenses Payable				193.78	131.56	
Provision for Gratuity				3.09	2.50	
Provision for Leave Encashment				1.57	1.59	
Total				198.44	135.66	
10.1) The Company has recognized the liability for short-Term provision based on substantial degree of managements estimates.						
Notes to Accounts - 12						
Non Current Investments						
In Govt. / Trusted Securities						
NSC for VAT registration				0.20	0.20	
Investment in Mutual Fund						
Aditya Birla SL Balance Advantage Fund				139.00	139.00	
Kotak Balance Fund				50.00	50.00	
Mahindra Unnati Emerging Business Yojana				100.00	100.00	
Mahindra MF Dhan Sanchay Yojna				75.00	75.00	
SBI Ultra Short Duration Fund				35.00	35.00	
SBI Ultra Short Term Debt Fund				0.31	0.31	
SBI Balance Fund				12.00	12.00	
SBI Magnum Multi Cap Fund				45.76	45.76	
Total				457.27	457.27	

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

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E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.)			
	Mar 31, 2023		March 31, 2022	
Notes to Accounts - 13				
Long Term Loans & Advances				
Security Deposit :-				
With JDA		15.10		15.10
With JVVNL		29.00		29.00
Luxury Tax Security Deposit (Commercial Tax Dept.)		8.51		8.51
BSNL, Jaipur (Security)		0.12		0.12
Chander Bhan Punjabi -Security		0.70		0.70
With ITE India (P.) Ltd.		-		2.10
ASHWANI KALLA (SECURITY OF NURSING HOSTAL)		4.00		4.00
Additional Director CGHS Jaipur - Security		0.10		0.10
Advances for Construction & Capital Goods :-		-		22.12
As per enclosed Annexure "C"		30.81		-
Total		88.33		81.75
Notes to Accounts - 14				
Inventories				
Drugs, Consumables & Stores		421.04		419.01
Total		421.04		419.01
Notes to Accounts - 15				
Trade Receivable				
Sundry Debtors		746.05		719.04
15.1) Trade receivables ageing schedule for the year ended as on March 31, 2023 :-				
Particulars	Outstanding for following periods from due date of payments			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables - considered good	686.56	58.26	0.22	0.00
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	-	-
(iii) Disputed Trade Receivables - considered good	0.00	0.00	-	-
(iv) Disputed Trade Receivables - considered doubtful	0.00	0.00	-	-
15.2) Trade receivables ageing schedule for the year ended as on March 31, 2022 :-				
Particulars	Outstanding for following periods from due date of payments			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables - considered good	637.69	14.90	6.41	60.04
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	-	-
(iii) Disputed Trade Receivables - considered good	0.00	0.00	-	-
(iv) Disputed Trade Receivables - considered doubtful	0.00	0.00	-	-
As per enclosed Annexure "D"				
Notes to Accounts - 16				
Cash & Cash Equivalents				
a) Balance with Banks :-				
Axis Bank Current A/c 922020044179310		7.73		-
Yes Bank Current A/c No. 002481400000212		-		12.95
Yes Bank Current A/c No. 002481300000223		-		4.87
HDFC Bank A/c No. 50200041954848		214.52		0.30
ICICI Bank Ltd.		149.66		509.48
HDFC Bank LTD-99999549651515		14.87		-
Bank of Baroda CMRF		0.02		3.91
Yes Bank Ac No. 002481400000122		17.19		28.05
Yes Bank A/c No. 002461900004373		0.00		0.00
Yes Bank Current A/c No. 002481300000177		0.82		35.60
ICICI NEW ACCOUNT-676805600049		-		-3.80
b) Cash on Hand :-				
Cash in hand		3.84		20.89
c) Fixed Deposits with Banks :-				
Yes Bank		358.60		1,728.00
SBI Bank		2.07		2.07
ICICI Bank		200.09		200.09
BOB Bank		27.95		27.95
d) Fixed Deposits with Banks having securities				
Axis Bank		1,160.00		-
HDFC Bank		1,910.00		-
Accrued Interest on FDRs		150.84		135.92
Total		4,218.20		2,706.27
Notes to Accounts - 17				
Short Term Loans & Advances				
Short term & Advances Others		4.68		-
Advances to Creditors		247.33		60.88
As per enclosed Annexure "E"				
Total		252.01		60.88
Notes to Accounts - 18				
Other Current Assets				
a) Balance with Revenue :-				
TDS Receivable		1,510.09		766.35
TCS Receivable		1.31		2.16
b) Other Current Assets :-				
Prepaid Expenses		47.39		68.07
India Infoline Finance Ltd.		-		-
Undischarge Income		-		169.99
Loan & Advances to Employees		90.09		57.66
Total		1,648.87		1,064.23

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.) Mar 31, 2023	Amount (Rs.) Mar 31, 2022
Notes to Accounts - 19		
Revenue from operations		
Sale of Services (Domestic)		
In Patient	21,614.60	19,577.43
Out patient	3,010.18	2,828.58
OP Pharmacy	887.77	710.00
Sale of Services (Export)	153.64	178.39
Total	25,666.19	23,294.39
Notes to Accounts - 20		
Other Income		
Interest Income	213.71	134.23
Income from Mutual Fund	-	30.76
Income from Parking	-	6.02
Income from Café	18.20	-
Income from Blood Bank	15.48	13.32
Income from Clinical Research	94.33	84.83
Income from Training	7.56	0.71
Sponsorship Income	126.44	60.40
Other Miscellaneous Income	63.06	27.21
Total	538.79	357.48
Notes to Accounts - 21		
Increase in inventories of medical consumables and drugs		
Opening Stock	419.01	335.74
Purchase	8,086.16	0.08
Closing Stock	421.04	419.01
Consumed	8,084.14	7,617.61
Total	8,084.14	7,617.61
Notes to Accounts - 22		
Employee benefits expense		
Salary & Wages	3,437.33	2,851.18
Leave Encashment	18.69	18.15
Gratuity Expenses	36.32	31.52
Staff Welfare Expenses	75.42	97.86
Total	3,567.75	2,998.71
Notes to Accounts - 23		
Finance Costs		
Bank Charges	42.04	55.39
Interest on Overdraft	61.06	0.67
Interest term Loan	1,275.14	1,597.77
Interest other	0.51	5.27
Financial Charges	114.48	0.26
Foreign Exchange Loss	1.54	-
Total	1,494.77	1,659.36
Notes to Accounts - 24		
Depreciation and amortization expense		
Depreciation of tangible assets	0.01	0.01
Total	0.01	0.01

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

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E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.) Mar 31, 2023	Amount (Rs.) Mar 31, 2022
Notes to Accounts - 25		
Other Expenses		
Contractual Manpower	482.36	465.16
Security Manpower	120.64	113.76
Power, fuel and water	689.73	640.28
Housekeeping expenses including consumables	532.05	530.65
Loss on Sale of Fixed Assets	7.71	9.34
Clinical Research Expenses	71.60	45.36
Repairs & maintenance		
AMC/CMC	385.51	357.66
Repair Maintenance - Other	353.60	235.55
	739.11	593.21
Rent		
Equipments	39.90	48.58
Others	33.66	24.88
	73.56	73.46
Ambulance Expenses	4.25	2.18
Blood Bank Expenses	1.42	3.64
Medical Gases Expenses	13.81	47.54
Clinical & Laboratory Expenses	79.01	74.25
Patient food and beverages	167.24	152.63
Medical Consultant Expenses	6,017.68	5,560.67
Professional charges to Visiting doctors	120.08	86.92
Rates & Taxes	64.99	151.54
Legal & Professional Fees	153.67	120.59
Travel & Conveyance	202.67	114.91
Printing & Stationary	94.53	65.78
Communication Expenses	25.71	23.09
Insurance	20.71	14.71
Marketing & Business Promotion	335.00	226.70
Miscellaneous Expenses	129.75	80.75
Roc Filling Fees	1.29	6.07
Prior Period Expenses	-	32.45
Payment to Auditor		
Audit Fee	0.40	1.01
Tax Audit Fee	0.60	0.10
	1.00	1.11
	10,149.56	9,236.75
Notes to Accounts - 26		
Earning Per Share (EPS)		
Loss after Tax	1,640.32	954.90
Weighted Number of shares	1,591.28	1,566.22
Basic earning per Share (Rs.)	1.03	0.61
Face Value per share (Rs.)	10.00	10.00
Diluted Earning Per Share (DPS)		
Loss after Tax	1,640.32	954.90
Weighted Number of shares	1,631.61	1,606.55
Basic earning per Share (Rs.)	1.01	0.59

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED

REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR-302017, RAJASTHAN

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31/03/2023

(Rs in Lakh)

Particulars	Amount (Rs.) Mar 31, 2023	Amount (Rs.) Mar 31, 2022
Notes to Accounts - 27		
The disclosures required as per the revised AS-15 are as under:		
Charges to the statement of Profit & Loss Account based on actuarial reports as on March 31, 2022		
Particulars		
a) Gratuity		
Current Liability	3.09	2.50
Non- Current Liability	192.69	165.82
	195.78	168.33
b) Leave Encashment		
Current Liability	1.57	1.59
Non- Current Liability	71.23	76.47
	72.81	78.06
Notes to Accounts - 28		
a) Outflow of foreign Currency		
1) Payments against Import of Medical Equipments & empanelment fee	53.47	49.37
2) Refund of excess Application Money	-	-
3) Interest on Debenture	-	231.95
4) Others	34.74	-
	88.21	281.31
b) Inflow of foreign Currency		
1) Share and Debenture Application Money received	228.34	125.42
2) Remittance from Patients	2.40	173.48
3) Income From Medical Services	91.21	202.97
4) Remittance received against research	8.42	-
	330.36	501.88

For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C
(Manju Sharma)
Managing Director
(DIN:02338157)
(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)
(Gaurav Jain)
Partner
(M. No. 415756)
UDIN:23415756BGYDMR4175
(Pracheesh Prakash Pandeya)
Chief Executive Officer
(Manish Garg)
Chief Financial Officer
(Namrata Makharia)
Company Secretary
(M. No. A62335)Place : Jaipur
Date : 08/07/2023



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NOTE NO. 29

Significant Accounting Policies with Other Notes on Financial Statements.

(Forming part of the Balance Sheet and Statement of Profit & Loss as on 31.03.2023)

(1) SIGNIFICANT ACCOUNTING POLICIES: -

(A) GENERAL

Accounting policy not specifically referred to otherwise be consistent and in consonance with generally accepted principles and mandatory accounting standard issued by The Institute of Chartered Accountants of India.

(B) BASIS OF ACCOUNTING

The Financial Statements are prepared in accordance with the relevant provision requirement of the Companies Act, 2013 under the historical cost conversion on the basis of going concern and accrual concept unless otherwise stated.

(C) FIXED ASSETS

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation. Cost of acquisition includes duties, taxes and other incidental expenses related to acquisition, installation and commissioning. Assets under construction, if any, or not put to use have been treated as Capital Work in Progress.

(D) DEPRECIATION

Depreciation on fixed assets has been provided by using the Straight Line Method in accordance with the rates and manner, as specified in schedule II of the Companies Act, 2013.

(E) INVESTMENTS

Long-term investments will be stated at Cost and any permanent decline will be adjusted in the carrying amount of Long-term investments. Short-term investments will be stated at Cost or Market Value, whichever is low.

(F) BORROWING COST

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency Borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.



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(G) TAXATION

Current Tax: Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred Tax: The Company has adopted Accounting Standard (AS) 22 on “Accounting for taxes on income” as specified in the Companies (Accounting Standards) Rules, 2006. The Company has incurred profits in the current year but heavy losses in previous years and accordingly, in the absence of virtual certainty of future taxable income against which deferred tax asset can be realized therefore no deferred tax asset has been recognized.

(H) EMPLOYEE BENEFITS

Employee benefits payable wholly within twelve months of receiving services. The Company makes specified obligations towards Employee Provident Fund to Government administered Provident Fund scheme which is a defined contribution plan. The Company's contributions are recognized as an expense in the statement of profit and loss during the period in which the employee renders the related service.

(I) DUE TO MICRO, SMALL AND MEDIUM ENTERPRISES

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26th August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31st March 2023 has been made in the financial statements based on information received and available with the Company. Further in view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 ('The MSMED Act') is not expected to be material. The Company has not received any claim for interest from any supplier.

Particulars	As at 31 st March 2023	As at 31 st March 2022
"The amounts remaining unpaid to micro and small suppliers as at the end of the year"	0	0
- Principle	0	0
- Interest	0	0
The amount of interest paid by the buyer as per the MSMED Act.	0	0
The amount of payments made to micro and small suppliers beyond the appointed day during the accounting year;	0	0



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The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act;	0	0
The amount of interest accrued and remaining unpaid at the end of each accounting year.	0	0
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act.	0	0

(J) PROVISIONS & CONTINGENCIES

The Company will recognize a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources, and a reliable estimate can be made of the obligation. A disclosure for a contingent liability will be made when there is a possible obligation that may, but probably will not, require an outflow of resources. Where there will be possible obligations or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made, as required by Accounting Standard 29 on Provisions, Contingent Liabilities and Contingent Assets issued by the ICAI.

(K) ACCOUNTING ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known / materialized.

(L) EARNING PER SHARE

The Basic Earnings Per Share is computed by dividing the net profit attributable to equity shareholders for the period by the weighted average number of Equity shares outstanding during the year. Diluted Earnings Per Share is computed by dividing the net profit attributable to Equity Shareholders for the year 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 decreases the net profit per share.

(M) REVENUE RECOGNITION

The Company recognizes revenue from medical and healthcare services to patients, on sale of medical consumables and drugs within the hospital premises and on providing services towards patient amenities. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized upon transfer of control of promised products or services to customers/patients in an amount that reflects



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the consideration we expect to receive in exchange for those products or services. Operating Revenue has shown net off discount to patient.

(2) OTHER NOTES ON FINANCIAL STATEMENTS:-

1. During the period under review, the Company's authorized share capital is Rs. 16100.00 lacs. The Company has increased its Paid-up share capital from Rs. 15700.74 lacs to Rs. 15929.07 lacs.
2. Balance of Secured Loans, Unsecured Loans, Sundry Creditors and Banks are subject to management confirmation.
3. Liabilities with regard to the Gratuity and Leave Encashment are determined by the actuarial valuation, performed by the independent actuary, at Balance sheet date provision for the gratuity has been made.
4. In the opinion of the management, all Current Assets, Loans and Advances have a value on realization at least equal to the extent to which these are stated in the Balance Sheet.
5. Additions to Gross value of fixed assets includes amount capitalized during the year 2022-23 of Rs. 616.36 Lakh (Previous Year 1153.98 Lakh) including addition of amount of Rs. 591.36 Lakh.
6. Figures for the previous year have been regrouped or reclassified wherever necessary.
7. Disclosure of transactions with related parties, as required by Accounting Standard 18 "Related Party Disclosures" has been set out in following manner as below: -
 - (a) Enterprises in which directors or their relatives as significant influence:
 - (i) INL Lifetec LLP
 - (ii) M N Agencies
 - (iii) Mohit Pharma
 - (b) Key Managerial Personnel
 - (iv) Mrs. Manju Sharma (Managing Director)
 - (v) Dr. Samin Kumar Sharma (Director)
 - (vi) Dr. Pracheesh Prakash Pandey (Chief Executive Officer)
 - (vii) Mr. Manish Garg (Chief Financial Officer)
 - (viii) Ms. Namrata Makharia (Company Secretary)



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(c) Relatives of key managerial personnel where transactions have taken place: -

- (i) Mr. Mukesh Kaul
- (ii) Mr. Rajiv Sharma
- (iii) Mrs. Radha Sharma
- (iv)

Transaction carried out with related parties referred to above in ordinary course of business during the reporting period			(Rs. In Lakhs)
Nature of Transactions	Clause(a)	Clause (b)	Clause (c)
Purchase of Goods	1132.66	NIL	NIL
Allotment of shares and Debentures	NIL	228.33	NIL
Unsecured Loan received	NIL	NIL	NIL
Interest on Compulsorily Convertible Debentures	NIL	NIL	NIL
Remuneration to KMP	NIL	283.17	NIL



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8. Company has the following contingent liabilities due to outstanding lawsuit.

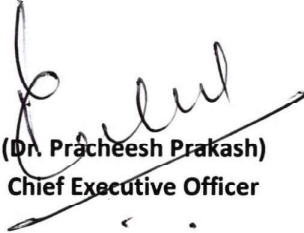
S. No	Name of Party	Amount (in Lakhs)
1	Raj Ahuja	28.07
2	Hosmac India Pvt. Ltd	500 (Approx)

No provision has been made in this regard as the matter is under litigation.

M/s Eternal Heart Care Centre and
Research Institute Private Limited


(Manju Sharma)
Managing Director
(DIN: 02338157)


(Dr. Samin Kumar Sharma)
Director
(DIN : 00695351)


(Dr. Pracheesh Prakash)
Chief Executive Officer


(Manish Garg)
Chief Financial Officer

As per my separate report of even date
M/s Raj K. Bansal & Co.
(Chartered Accountants)
Firm Reg. No. 011648C


(Gaurav Jain)
Partner

M. No. 415756
UDIN: 23415756BGYDMR4175


(Namrata Makharia)
Company Secretary
M. No.: A62335

Place : Jaipur

Date : 08.07.2023

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED
 REG. OFFICE : 3A, JAGA PURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017
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NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDING ON 31st MARCH 2023

Notes to Accounts - 11
 FIXED ASSETS CHART AS PER THE COMPANIES ACT, 2013

Description 2022-23	Gross Block		Deletion	As on		Depreciation / Amortisation For the year	As on 31-Mar-23	Net Block As on 31-Mar-23	(Rs in Lakhs) As on 31-Mar-22
	As on 01-Apr-22	Addition		As on 31-Mar-23	As on 01-Apr-22				
A) TANGIBLE ASSETS :									
Land	12,553.33	-	-	12,553.33	-	-	903.52	12,553.33	12,553.33
Building	6,322.25	11.05	-	6,333.30	-	100.28	953.50	5,429.76	5,518.99
Computer	1,030.06	58.27	-	1,088.33	-	38.51	28.44	134.83	115.06
Office Equipment	49.73	0.34	-	50.07	-	6.05	14.04	14.04	19.75
CAR	295.04	-	-	295.04	-	22.95	147.42	72.62	95.57
FURNITURE & FIXTURES	2,652.41	104.30	-	3,060.72	-	287.45	2,132.14	928.58	1,111.72
P&M (Medical)	8,402.61	361.36	-	8,764.25	-	622.30	4,593.26	4,171.03	4,431.97
Plant & Machinery	2,082.83	29.30	19.77	2,892.37	-	184.30	1,422.37	1,470.00	1,642.25
Leasehold improvement	68.48	-	-	69.48	-	6.80	36.06	33.41	40.01
Total (A)	34,479.45	564.64	19.77	35,024.33	564.64	1,268.43	10,216.71	24,807.61	25,528.66
B) WIP ASSETS :									
Building WIP	525.99	51.73	5.24	572.47	-	-	-	572.47	525.99
Furniture & Fixture WIP	-	-	-	-	-	-	-	-	-
Medical Equipments WIP	85.82	-	-	85.82	-	-	-	85.82	85.82
Plant & Machinery WIP	-	-	-	-	-	-	-	-	-
IT Equipments WIP	-	-	-	-	-	-	-	-	-
Total (B)	611.81	51.73	5.24	658.29	51.73	-	-	658.29	611.81
Total (A+B)	35,091.26	616.37	25.01	35,682.62	616.37	1,268.43	10,216.71	25,465.91	26,140.47
Previous Year	34,423.76	1,153.98	486.48	35,091.26	1,153.98	1,184.55	8,950.79	26,140.47	26,643.11

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
1	Ace Medicare - Ipd	0.34
2	Bhawani Singh (Id-3907)	0.05
3	Altruism Healthcare -Ipd	0.95
4	Dr. Karishma Goyal Visiting	0.15
5	Arihant Chemist - Ipd	0.69
6	Dr. S. D. Sharma	1.75
7	Agrawal Medical Agencies	1.31
8	Abhishree Medtechno (Ipd)	1.43
9	Dr. Yashpal Singh Rathore (Id-4320)	4.05
10	Eternity Pharmacy Private Limited - Opd	0.28
11	Amey Enterprises	0.04
12	Akira Medicare (Opc) Private Limited - Implant	3.05
13	Aen (F-V), JvvnI, Jaipur	44.65
14	Angel Meditech-Ipd	0.21
15	Gajanand Sharma (Advance)	0.02
16	Labasia Bio Medicals Pvt Ltd. - Ipd	7.05
17	Madhav Enterprises - Ipd	0.06
18	A To Z Printing Press	0.23
19	Aushadh Distributors-Ipd	0.36
20	M N Agencies (Tavi)	47.47
21	Amaryug Printers	0.35
22	Balaji Pharma - Ipd	0.79
23	Beyond Tele Pvt.Ltd. - Consignment	1.32
24	Hi-Tech Surgical Company - Consignment	0.09
25	Rajiya Bano	0.32
26	Bhargava'S Hitech Surgimed Co. Pvt. Ltd. - Consignment	0.04
27	Getinge Medical India Pvt. Ltd.	1.51
28	Getwell Polyclinic & Hospital	0.79
29	Serveall Land Developers Pvt Ltd A/C Hotel Marriott	36.83
30	Shree Construction	17.38
31	Bhasin Solutions	0.45
32	Bhasin Healthcare - Consignment	52.05
33	B L Lifescinces Pvt. Ltd. - Consignment	10.31
34	Shree Ram Granimarmo Pvt Ltd	0.05
35	Nand Surgicals Pvt.Ltd- Ipd	5.86
36	Rp23 Enterprises-Ipd	1.34
37	Shree Sonu Medical & General Store-Ipd	0.10
38	Shubhang Surgical & Generals - Ipd	0.15
39	Sterilayer India	1.64
40	Vee Medical System	17.09
41	Nand Surgicals Pvt.Ltd- Implants	135.65
42	Salucro Helathcare Solution India Pvt. Ltd.	0.84
43	Shri J.P.Pharma (Opd)	0.07
44	Stale Cheque	42.79
45	Medicure (Opd)	1.03
46	Aushadh Distributors (Opd)	0.18
47	Beechtree Systems & Solution Pvt Ltd	0.31
48	D Cube Systems - Consignment	0.20
49	Devi Health Care - Consignment	17.85
50	Dr. Adesh Kumar Agarwal	0.54

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
51	Rishabh Enterprises	0.18
52	Meridian Solutions Private Limited	0.01
53	New Tech Instruments	0.02
54	Om Medical Service - Ipd	0.61
55	Radha Govind Medical & Provision Store - Implant	7.74
56	Rajaram Saini Emp Id 4002	0.00
57	Dr. Sandeep Kumar Nunia	1.66
58	Shekhawati Logistics	0.47
59	Naman Electronics And Enterprises	0.04
60	Sls Securitys	0.86
61	Set My Logo	0.00
62	Shanti Pharmaceutical - Implant	0.03
63	Eternity Pharmacy Private Limited - Ipd	50.77
64	Ganpati Granites - Keshar Dev Takhar	1.16
65	Ace Cardiopathy Solutions Pvt Ltd -Implants	11.04
66	Human Life Diagnostic	0.46
67	Trinika Healthcare -Implant	15.58
68	Harshika Pharma (Opd)	0.01
69	Bhavya Refrigeration & Electricals Services	0.14
70	Carl Zeiss India (Bangalore) Pvt Ltd	4.06
71	Sv Healthcare Solutions - Implant	31.15
72	Chandra International	0.83
73	Tirumala Distributor - Opd	0.19
74	Agrawal Medical Agencies (Opd)	2.37
75	D S Pharma	0.00
76	Durga Shankar Verma	0.26
77	Airway Healthcare (Ipd)	4.30
78	Chhajer News Agency	0.09
79	M K Traders (Opd)	0.00
80	Cynosure Technologies Pvt. Ltd.	0.19
81	Jainam Pharma- Ipd	0.10
82	Medigene Healthcare Pvt. Ltd.-Ipd	1.52
83	Meditech Systems-Ipd	9.83
84	Amit Medicals	25.23
85	Amplifon (India) Private Limited- Opd	3.70
86	Dhanwantri Medical Agencies - Opd	0.00
87	Diwan Singh And Sons	0.74
88	Dr. Chetan Swaroop Sharma	0.62
89	Dr. Kriti Malhotra	0.88
90	Banarsi Dass Carpets	0.99
91	Arian Biotech System	0.19
92	Dr. Supriy Jain (Visiting)	0.23
93	Eternal Hospital Sanganer - Credit Card	7.86
94	Fairdeal Technologies Pvt. Ltd.	0.20
95	Arihant Surgi Pharma	3.17
96	Arihant Surgi Pharma (Opd)	0.06
97	Arjohuntleigh Healthcare India Pvt Ltd	14.09
98	Nand Surgicals-Implant (Biotronik Medical Devices I	127.87
99	Hindustan Surgicon Corporation -Consignment	0.34
100	Hotel Clarks Amer	2.72

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
101	Indian Drug Enterprises	0.13
102	Jainam Medical Distributors - Ipd	5.72
103	Jaipur Agencies (Store)	1.25
104	Ayushman Distributors (Ipd)	1.59
105	Ayushman Distributors (Opd)	2.51
106	B.L. Lifesciences Pvt Ltd (Ipd)	25.25
107	India Engineering Company	0.16
108	Integral Technologies	0.74
109	Janak Nandini Coach Builders	0.27
110	Jaytech	1.97
111	Bawri Medical Depot	4.27
112	Bawri Medical Depot(Opd)	3.26
113	Kuldeep Kumar Gupta & Co.	0.81
114	Lifecell International Pvt Ltd	0.76
115	Bharti Hexacom Limited (Airtel)	0.07
116	Bhasin Drug Distributors	15.80
117	Bhasin Drug Distributors (Implants)	3.52
118	Pinnacle Healthcare	0.44
119	Bhawani Medicose	0.72
120	Jaipur Orthopedic Devices - Consignment	3.63
121	Lone Star Holdings Private Limited	1.25
122	Matson Surgicals Pvt. Ltd. (Implants)	0.14
123	Med Genome Labs Ltd	0.84
124	Medicenter Pharma - Opd	0.02
125	Mediseva (Opd)	0.02
126	Ms Enterprises-Ipd	0.05
127	Kanta Surgical - Consignment	10.07
128	Kavach Enterprises - Opd	0.05
129	K.K. Enterprises - Consignment	7.00
130	Krishan Kripa Traders	3.49
131	Choudhary Medical Hall	141.24
132	Choudhary Medical Hall (Opd)	126.47
133	Cm Enterprises	4.91
134	Navratan Book Saller	0.01
135	Laxmi Surgical Instruments & Medical Devices - Consignment	1.27
136	Life Care Medical Devices - Consignment	15.67
137	Life Cure Drugs -Opd	0.21
138	Cosmos Collection	0.80
139	Credit Card 2008 (Amit Khan)	0.48
140	Lucky Medical Store (Implant)	1.25
141	Medicenter Pharma - Ipd	0.85
142	Medicorp - Ipd	2.98
143	Devi Health Care	6.92
144	Dhruvi Pharma Pvt Ltd	60.64
145	Dhruvi Pharma Pvt. Ltd. (Opd)	25.71
146	Mex India	0.21
147	Nirbhik Distributors - Opd	0.00
148	Dilip Water Proofing Work'S	0.39
149	Divya Surgical And Pharmaceuticals	33.49
150	Pathoscope	1.82

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED
REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017

CIN - U85110RJ2007PTC023653

E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
151	Precision Path Lab	0.12
152	Shri Shyam Traders	0.29
153	Shrividya Kachawa	0.75
154	Edwards Lifesciences (India) Pvt Ltd	71.82
155	Bikram Jain & Associates	0.19
156	Security Of Medical Consultants	0.27
157	Shri Shyam Electronics	0.08
158	Sterling Viking Power Pvt. Ltd.	0.16
159	Event Medi Systems	17.45
160	Event Medi Systems (Ipd)	4.28
161	Trinika Healthcare Ipd	36.36
162	Sysmex India Private Limited	7.53
163	Times Internet	0.24
164	Thyssenkrupp Elevator (India) Pvt. Ltd. (Amc)	11.92
165	Times Advisors Pvt. Ltd.	0.18
166	V.K. Super Speciality Ipd	6.06
167	Waste Management Corporation	0.19
168	Ganpati Tours	0.35
169	Umaji Enterprises	0.21
170	Unipath Specialty Laboratory Ltd.	0.72
171	General Scientific Company(Ipd)	1.48
172	Global Biomedical-Ipd	4.60
173	Globalprime Healthcare Pvt Ltd	8.50
174	Mile Pharma Llp - Ipd	0.18
175	Mile Pharma Llp - Opd	0.53
176	Gosafe Enterprises	0.41
177	Greentech Facility Management	38.52
178	Gss Distributors	66.89
179	Heart Care Solutions	1.07
180	Hema Medical Agencies-Ipd	0.19
181	Monarch Enterprises - Consignment	2.71
182	Oceanic Marketing - Consignment	9.56
183	Onehplus Healthcare Pvt Ltd	15.53
184	Orthoplus Surgical - Consignment	0.72
185	Parekh Integrated Services Pvt Ltd - Consignment	9.82
186	K.D. Medicare- Implants	25.28
187	Kanak Medicose (Ipd)	3.91
188	Bits & Bytes CompuSoft Pvt Ltd	0.29
189	Dr. B. Lal Clinical Laboratory Pvt. Ltd.	8.92
190	Ashwani Kumar Kalla (Maadhav Kripa Stay Home)	6.81
191	Akira Medicure (Opc) Private Limited-Ipd	23.18
192	Aditya Pharma Distributors-Opd	0.20
193	Unique Medical Devices	1.45
194	Life Care Inc. (Implants)	3.51
195	Pawan Sharma	0.15
196	G K Surgimed	0.98
197	M N Agencies	150.08
198	M N Agencies (Implants)	23.33
199	M.L. Sharma & Co.	0.45
200	M.N.Agencies (Opd)	0.72

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
201	Magnum Opus Life Sciences Llp-Ipd	0.18
202	Mangal Sales Corporation	0.76
203	Prashant Parashar (Id-4657)	0.24
204	Marc Infosystems	0.10
205	Medi Life Care Govind	1.29
206	Medical Relief Society, Jaipuria Hospital, Jaipur	0.42
207	Medico Enterprises	11.56
208	Medico Enterprises (Opd)	0.13
209	Medicure	24.79
210	Medicure Pharma	56.62
211	Medicure Pharma (Opd)	0.13
212	Medicure Pharma (Store)	3.30
213	Medigene Healthcare Pvt. Ltd.-Implants	4.87
214	Mediseva	0.87
215	Meera Medicals	0.04
216	Meera Medicals (Opd)	0.06
217	Mescot Pharmaceuticals	34.33
218	Ashish Khunteta	0.02
219	Mohit Enterprises	2.62
220	Mohit Pharma (Ipd)	50.66
221	Bhawar Ji (Advance)	0.02
222	Mohit Pharma-Opd	0.14
223	Dewansh Associates - Opd	0.03
224	National Medical Agencies	0.64
225	National Medical Agencies (Opd)	13.62
226	Naveen Kumar Mahawar	0.51
227	Nefrotek Pharma-Ipd	7.02
228	Neha Medical Agencies(Opd)	0.18
229	Network Pharma	5.80
230	New Vikas Pharma (Opd)	0.10
231	Nidaan Innovations	6.68
232	Nikki Stationery Store	0.46
233	Dr. Devendra Mohan Mathur	0.01
234	Oceanic Marketing	18.09
235	Aarc Surgical	0.03
236	Aanavik Diagnostics	0.91
237	Aakriti Labs Pvt Ltd	0.05
238	Origin Overseas Corporation	0.42
239	Dr. Krishna Kumar Sharma (Research)	1.62
240	Dr. Lal Pathlabs Limited	2.58
241	Dr. (Mrs.) Sapana Bothara	0.24
242	Dr. Reema Nathani	0.14
243	Dr Vijaylaxmi Sharma	0.03
244	Dr. Vimal Kant Yadav Id-3871	0.50
245	Ganpati Medical Services	0.24
246	Ghanshyam Saini (Emp Id 3924)	0.12
247	G.K.Surgimed (Opd)	0.46
248	Goyal Surgi Pharma	4.68
249	Goyal Surgi Pharma (Store)	0.03
250	Gss Distributors (Opd)	0.58

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
251	Prime Surgitech (Ipd)	0.46
252	Print Line	5.38
253	Hema Medical Agencies (Opd)	1.52
254	Professional Hr Services Pvt Ltd	35.35
255	Quality Council Of India	0.63
256	Hotel Siddharth Palace Pvt. Ltd.	0.33
257	Hotel Tanicka Residency	0.09
258	R.S.Innovation	22.86
259	Radha Govind Medical & Prov. Store (Opd)	0.14
260	Radha Govind Medical & Provision Store	12.90
261	Rajasthan Iron & Hardware Stores	0.14
262	India Medtronic Pvt.Ltd.	55.33
263	India Medtronic Pvt Ltd (Capex & Others)	2.77
264	Rajasthan Supply Agency (Opd)	0.36
265	Rajasthan Supply Agency-Ipd	0.00
266	Indian Medical Agencies (Opd)	0.05
267	Inex Innovation	1.00
268	Inl Lifetec Llp- Implants	175.73
269	Inl Lifetec Llp-Ipd	91.30
270	Innvolution Healthcare Pvt. Ltd.	13.29
271	Jainam Pharma -Opd	0.07
272	Jaipur Agencies-Ipd (Ajmer Road)	2.14
273	Red Peppers Hospitality	29.07
274	Reliance Communications Ltd. (Pri & Lease Line)	0.37
275	Remedinet Technologies Pvt. Ltd.	0.96
276	Jaipur Medineeds Pvt Ltd	5.56
277	Rewa Pharmaceuticals	0.28
278	Royal Pharma	1.49
279	Rr Humancare-Ipd	1.57
280	Rr Humancare-Opd	0.01
281	Jaipur Meditech Devices (Ipd)	4.04
282	Kanak Medicose (Opd)	0.28
283	S. R. Enterprises	6.76
284	Kanta Surgical	0.87
285	Kardio Surgicare	2.78
286	Kasliwal Enterprises	1.02
287	Kasliwal Enterprises (Opd)	0.09
288	S.S.Enterprises (Ipd)	33.53
289	Kedia Distributors	0.20
290	Laxmi Medicos Agencies-Opd	0.09
291	Sandor Medicaids Pvt Ltd	0.27
292	Sanjeevni Health Care-Ipd	0.32
293	Sanjiv Pandey & Associates-Advocates	0.82
294	Santokba Durlabhji Memorial Hospital	0.17
295	Satyam Printer Services	3.93
296	Sds Medical Systems	1.90
297	Sds Medical Systems (Implants)	138.78
298	Shiv Kripa Medicos (Opd)	6.15
299	Shiv Kripa Medicose	0.03
300	Shivam Medicals	0.07

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
301	Shivam Medicals (Opd)	1.62
302	Shree Ag Pharmaa	0.03
303	Shree Ag Pharmaa (Opd)	0.29
304	Shree News Paper Agency	0.16
305	Shree Ram Constrution	1.33
306	Shri Laxmi Corporation	19.07
307	Shri Ram Pharma Agencies (Opd)	0.01
308	Shubh Surgical & Pharmaceuticals	15.04
309	Sidhivinayak Surgicals-Ipd	14.09
310	Softlink International Pvt. Ltd. (Amc)	1.01
311	Spine And Joint Care	0.05
312	Srl Limited	1.67
313	Sss Services Pvt Ltd	15.49
314	Sudhan Surgical	0.01
315	Surendra Electro Tech	2.69
316	Suresh Medical Agencies(Opd)	34.10
317	Surgimed	3.53
318	Surgimed Health Care (I) Pvt Ltd	7.82
319	Surgiworks	11.89
320	Suri Surgicals	0.82
321	Surya Enterprises	191.57
322	Surya Enterprises (Opd)	23.84
323	Surya Medisales Pvt. Ltd.	43.28
324	Tambi Traders	0.85
325	Pci Pest Control Private Limited - Ipd	0.45
326	Phoenix Medical Devices - Ipd	4.03
327	Pooja Choraria	0.05
328	Sahu Surgical Emporium Pvt Ltd - Consignment	35.08
329	Sahu Surgical Emporium Pvt Ltd - Ipd	50.21
330	Technomed Govind	30.36
331	Sea-Coast Surgical - Consignment	7.49
332	Gc Life Science	17.22
333	Shivshakti Surgicals - Consignment	28.23
334	Shree Sonu Medicose - Ipd	0.33
335	Sks Test Labs Private Limited	0.31
336	Smt. Bhagwati Bansal	0.11
337	S S Surgicals - Consignment	0.28
338	Titan Data Products	0.44
339	Spine And Joint Care - Consignment	9.58
340	Toshit Distributors	1.06
341	Transasia Biomedicals Ltd (Vat)	0.77
342	Surgitech - Consignment	4.40
343	Surya Medisales Pvt Ltd - Consignment	10.89
344	Triveni Surgicare - Ipd	0.11
345	Unique Associates	0.06
346	Vardhman Health Specialities Pvt.Ltd.-Opd	0.18
347	Urveeka Chemteck Pvt. Ltd.	5.87
348	V S Enterprises	1.93
349	Vijaylaxmi Surgicals-Ipd	0.10
350	Valuekare Hospital Services Llp	0.58

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
351	V.K. Super Speciality - Opd	0.71
352	Westwoods Paper Industries	0.20
353	Vibgyor Healthcare Private Limited	10.31
354	Wipro Ge Healthcare Pvt.Ltd. (Store) Banglore	0.01
355	Zeus Distributors - Consignment	0.75
356	Vision Enterprises	24.54
357	Vividh India Solutions	23.97
358	Wilson Gases	3.47
359	Bajoria Family	0.10
360	Yokoso Enterprises	3.85
361	Zen Pure Systems	1.04
362	Dr. Dinesh Kumar Yadav - Emp - 3263	0.26
363	A.B. Management And Services	24.68
364	Jangid Paint Works - Retention	0.95
365	Anupam Surgicals (lpd)	1.67
366	Bansal Sales Agencies	0.02
367	Bsnl Jaipur	0.09
368	Bvm Meditech (P) Ltd.	0.26
369	Color N Design	0.16
370	M D D Medical Systems India Pvt Ltd	1.11
371	Devang Agencies	2.12
372	Dhanwantri Medical Agencies (lpd)	0.01
373	Fresenius Medical Care India Pvt Ltd	3.26
374	Genista Pharmaceuticals	0.31
375	Hari Prashad Sharma (Pandit Ji)	0.08
376	Inex Innovation-Implant	0.67
377	Jayporians- lpd	0.20
378	J.B.Distributors (Opd)	0.01
379	Kavach Enterprises-lpd	7.13
380	Laxmi Medicos Agencies-lpd	0.02
381	Laxmi Surgical Instruments And Medical Devices	0.19
382	Mahima Enterprises	0.32
383	Max Medical Jaipur-lpd	6.40
384	Nirbhik Distributors-lpd	3.47
385	Pramukh Surgical Company-Implant	65.46
386	Quick Smart Wash Pvt Ltd	57.70
387	Rushabh Biomed-Implant	11.32
388	Shivam Impex-Opd	0.05
389	Shri J.P. Pharma	25.27
390	Shubhangi Surgicals	1.65
391	Smr Luxury Linen Llp	0.79
392	Sunny Vijay	0.54
393	The Lalit, Jaipur	1.57
394	Tirumala Distributor (lpd)	62.49
395	Translumina Therapeutics Llp-(Delhi)	38.56
396	Vardhman Health Specialities Pvt.Ltd.-lpd	0.62
397	Vividh India Solutions-lpd	3.00
398	Wikreate Worldwide Pvt Ltd	10.27
399	Meditech Systems	0.26
400	Shivam Impex	14.52

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
401	Yash Enterprises	1.10
402	Abbott Vascular Netherlands Bv	10.52
403	Adsol	212.80
404	Adsol (Ipd)	0.24
405	Anukriti Printers	0.47
406	Chetan Khandal (Marketing)	0.10
407	Capital Record Centre Pvt Ltd	0.73
408	Care Medical Solutions-Ipd	0.45
409	Community For Safer Roads	0.15
410	Care Medical Solutions-Amc/Cmc	0.29
411	Deep Enterprises-Ipd	3.13
412	Deferred Payout - Staff / Doctors	121.83
413	Electrotech Govind	0.32
414	Girraj Sanitary & Hardware	1.76
415	Global Surgical-Implants	19.03
416	Govind Kripa Enterprises	0.91
417	Himanshu Meena (Water Exp)	5.02
418	Infinity Power Technologies	0.46
419	Jaipur Agencies-Implant	12.77
420	Life Cure Drugs-Ipd	6.87
421	Matson Surgicals Pvt Ltd (Ipd)	2.18
422	M.K.Traders	0.44
423	Ms Enterprises	2.42
424	Vivek Sherawat Id-4477	0.05
425	Yogesh Saini (Id-4687)	0.02
426	Sharptech India	1.66
427	New Marketing Co.	0.28
428	Etco E-Waste Recycler Private Limited	0.24
429	Fexfin Associates Llp	0.90
430	Impetus Consulting Associates Private Limited	2.22
431	Shree Ramapeer News Agency	0.06
432	Surendra Singh Chouhan	0.22
433	Surgi Magic System	2.02
434	Pharmamed Surgicare-Ipd	15.65
435	Pingakash Healthcare Private Limited-Opd	24.44
436	Pingakash Healthcare Pvt Ltd-Ipd	80.66
437	Pioneer Medical Devices-Ipd	1.84
438	Manish Garg Cfo	0.03
439	Yogeeta Building Maintenance	3.80
440	Yogi Kripa Medi Chem Pvt Ltd	0.62
441	Truly Pest Solution Pvt. Ltd.	1.33
442	V P Cares	0.53
443	Vsr Ambulance Services	1.39
444	Royal Biotech-Ipd	4.56
445	Royal Pharma-Opd	0.41
446	S & S Lighting	0.70
447	Super Travels & Holidays	0.09
448	Sapsun Industries	2.32
449	Spot Media 27	0.38
450	Shine & Standard	14.86

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
451	Shree Ananad Medisales-Ipd	0.01
452	Shanti Pharmaceuticals - Consignment	0.05
453	Shubh Surgical & Pharmaceuticals - Opd	0.04
454	Shri Laxmi Corporation (Opd)	0.00
455	Sn Genelab Pvt Ltd	0.35
456	S.S. Windows & Systems	0.66
457	Staff Deposit	0.20
458	Naveen Pharma	0.02
459	Unique Associates (Opd)	0.04
460	Vanshika Medicals - Ipd	0.19
461	Vedanta Enviro Engineers	0.42
462	Philips India Limited Store	0.41
463	Ashok Jeenwal (Hr)	0.01
464	Bajjiya Security Services Pvt. Ltd.	19.62
465	Razorpay Software Private Limited	0.01
466	Vikas Surgical Care	0.51
467	Resident / Consultant Consultancy Fees Payable - F&F	0.87
468	Rizwana	3.66
469	Vodafone Idea Limited	0.63
470	Nand Surgicals - Consignment	2.25
471	National Traders	0.04
472	Draeger India Pvt Ltd (Amc)	0.74
473	Dr. Manish Rajput Anmol	0.22
474	Mayank Impact	0.03
475	Khandelwal Plywood & Timber	0.38
476	Geetastar Hotel & Resorts Pvt. Ltd. (The Fern Jaipur)	0.05
477	Garima Enterprises	0.26
478	Gs Plywood & Decor	0.60
479	Gynotech - Ipd	0.07
480	Hdfc Credit Card No-6044	2.36
481	Holiday Inn Jaipur City Centre (A Unit Of Accil Corporation Pvt. Ltd.)	0.19
482	D.D. Sharma Petroleums	0.94
483	Arvind Tiwari(Advance) Hod	0.03
484	Danish Azad (Id-2161)	0.00
485	Excel Surgicare	0.32
486	Dr. Savita Bansal (Variable)	1.04
487	Dr. Sushil Chandra Taparia	2.81
488	Db Corp Limited (Radio Division)	3.83
489	Dhruvi Healthcare Pvt Ltd -Ipd	3.21
490	Dhruvi Healthcare Pvt Ltd - Opd	4.18
491	Diva Pixels	0.16
492	Baldev Nath Mathur	0.03
493	Ceiling Impex	0.23
494	Chanda Lal Kalyan Mal	2.66
495	Cogent 360 Solutions Pvt Ltd.	0.35
496	Arham Medical Systems	0.30
497	Swastik Printers (New)	13.14
498	Advance Biomedic	0.38
499	Amit Medicals - Opd	0.17
500	Amplifon (India) Private Limited	0.21

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ANNEXURE "A"

SUNDRY CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
501	Rijvana Khan	2.14
502	Anil Electricals	1.26
503	Aan Pharma (Opd)	1.76
504	Acme Enterprises	0.31
505	Akash Gupta	0.11
506	Sidhivinayak Surgicals (Opd)	0.35
507	Ahuja Cement Agencies	0.06
508	Aan Pharma	14.54
509	Ace Cardiopathy Solutions Pvt Ltd - Consingment	0.47
510	Vinayak Agencies Jaipur	4.00
511	Agrawal Life Care-Opd	0.10
512	Abw Interior	0.14
513	Bth Event Company Jaipur	1.88
514	Vinod (Binney)	0.20
515	Arihant Chemist - Opd	0.16
516	Medicure Pharma (Medical)	0.01
517	A.B. Management And Services	1.05
518	Meditech Systems	1.62
519	Greentech Facility Management	0.99
520	Vinayak Agencies Jaipur	0.16
521	Philips India Ltd	51.63
522	Satyam Printer Services	0.13
523	Reliance Communications Limited	0.01
524	Urss Techservices Pvt Ltd	0.21
525	Member Secretary, Mrs Jaipuria Hospital, Jaipur	41.09
526	Dr. Vinod Bihani (Jaipuria Security)	21.32
527	Emkay Medicare Services Pvt Ltd	7.93
528	D.D. Sharma Petroliums	0.75
529	Jagat Narula	19.16
530	John Johnson	4.04
531	Johnson Health Llc	88.27
532	Manju Sharma	23.12
533	Samin Kumar Sharma And Manju Sharma (Ccd)	24.44
534	Sls Securitys	0.14
535	Stale Cheque	14.77
536	Renentech Laboratories Pvt. Ltd	0.00
537	Devang Agencies	0.02
538	Bsnl	0.02
539	Care Medical Solutions	0.15
540	Advance Biomedic	0.10
541	Asmi Global Softwares(Opd) Pvt. Ltd.-Amc	0.24
542	Sss Services Pvt Ltd	2.04
543	Swastik Printers (New)	0.23

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ANNEXURE "B"


RETENTION MONEYS OF CREDITORS

(Rs in Lakh)

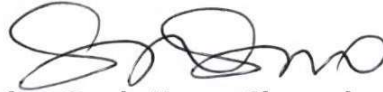
S.No.	Party Name	31.03.2023
1	Buildcon Consultatant Pvt. Ltd.	3.91
2	Classik Flooring & Interior	1.30
3	Dilip Kumar Barman	0.20
4	Ganpati Geamites	0.17
5	Ganpati Granite	1.15
6	Hosmac Projects	0.30
7	Modi Decora & Stone	0.60
8	Pareek Construction Consodium	0.16
9	Ravindra Singh	0.06
10	Rustam Singh	0.09
11	Sankalp Interiors	0.06
12	Shree Building Solutions	0.04
13	Shree Ram Construction	1.53
14	Shree Construction	4.74
15	Three R Construction Solutions Pvt. Ltd.	0.47
	TOTAL	14.77

For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.

As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C



(Manju Sharma)
Managing Director
(DIN:02338157)



(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)



(Gaurav Jain)
Partner
(M. No. 415756)



(Pracheesh Prakash Pandeya)
Chief Executive Officer



(Manish Garg)
Chief Financial Officer



(Namrata Makharia)
Company Secretary
(M. No. A62335)

Place : Jaipur
Date : 08/07/2023

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED
REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017
CIN - U85110RJ2007PTC023653
E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

Annexure "C"
Advances for Construction & Capital Goods

(Rs in Lakh)

S.No.	Party Name	31.03.2023
1	Shapoorji Pallongi & Co. Ltd. (Running)	18.68
2	AKSH OPTIFIBER LIMITED	0.13
3	Shree Construction	12.00
	Total	30.81

For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.

As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C


(Manju Sharma)
Managing Director
(DIN:02338157)


(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)


(Gaurav Jain)
Partner
(M. No. 415756)


(Pracheesh Prakash Pandeya)
Chief Executive Officer


(Manish Garg)
Chief Financial Officer


(Namrata Makharia)
Company Secretary
(M. No. A62335)

Place : Jaipur
Date : 08/07/2023

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED
REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017
CIN - U85110RJ2007PTC023653
E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

ANNEXURE "D"

SUNDRY DEBTORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
1	Aavas Financiers Ltd. (Private Corporate)	-0.07
2	Aditya Birla Health Insurance Company Limited-Tpa	1.23
3	Airport Authority Of India (Aai)	7.20
4	Anantm Technologies Private Limited	-0.04
5	Bajaj Allianz General Insurance Company Ltd (Tpa)	1.34
6	Bank Of India (Private Corporate)	0.00
7	Bayer Zydus Pharma Private Limited-Rajasthan	2.29
8	Boston Scientific India Pvt Ltd (Sponsorship)	-0.37
9	Care Health Insurance Limited	8.23
10	Cares At Home Health Management Private Limited	0.21
11	Charities Aid Foundation India	-0.74
12	Cholamandalam Ms General Insurance Company Limited	2.32
13	Credit Card Collection (POS)	0.61
14	Credit Card Collection (Pos) Debtors	4.02
15	Crest Digital Private Limited	0.30
16	Cryoviva Biotech Private Limited	0.71
17	Debtors Cash - Ipd	51.54
18	East West Assist Tpa Pvt Ltd	0.01
19	Ehcc Network Hospital Private Limited	70.29
20	E-Meditek Tpa Services Ltd.	1.32
21	Ericson Insurance Tpa Pvt Ltd.	2.70
22	Eternal Hospital Sanganer - Payments	25.76
23	Family Health Plan Insurance Tpa Limited	16.22
24	Future Generali India Insurance Company Limited	3.45
25	Gail (India) Ltd.	4.30
26	Genins India Insurance Tpa Ltd.	0.14
27	Glenmark Pharmaceuticals Ltd.-Mumbai	7.14
28	Go Digit General Insurance Limited	0.14
29	Good Health Insurance Tpa Limited	3.42
30	Hdfc Credit Card 8679	-0.20
31	Hdfc Credit Card 9982	-0.80
32	Hdfc Ergo General Insurance Company Limited	20.58
33	Hdfc Ergo Health Insurance Limited	0.51
34	Health Assure Pvt Ltd.	0.20
35	Health India Insurance Tpa Services Private Limited	3.40
36	Health Insurance Tpa Of India Ltd.	58.09
37	Health Meter Services Pvt. Ltd.	0.47
38	Heritage Health Insurance Tpa Private Limited	14.96
39	Hero Motocorp Ltd.	7.55
40	Icici Lombard Gic Ltd	1.05
41	Icici Prudential Life Insurance Co Ltd	0.72
42	Iffco Tokio General Insurance Co Ltd	3.78
43	Ignoxlabs Private Limited - Emoha	-0.02
44	India Medtronic Pvt Ltd - Maharashtra Regular	11.70
45	Indian Oil Corporation Ltd. (Iocl)	16.09

46	Intas Pharmaceuticals Ltd. (Sponsorship)	1.96
47	Iqvia Rds (India) Private Limited	1.81
48	Itc Limited	0.12
49	Jsw Energy (Barmer) Limited Credit Phc	0.00
50	Labcorp Drug Development India Pvt. Ltd.	1.92
51	Liberty General Insurance Limited	0.04
52	Lic- Psu	2.90
53	Manipal Cigna Health Insurance Co. Ltd.	-0.00
54	Max Bupa Health Insurance Company Limited	7.78
55	Md India Healthcare Services (Tpa) Pvt. Ltd.	13.36
56	Md Office Credit Bill	0.01
57	Medi Assist Insurance Tpa Private Limited	76.17
58	Medpace Clinical Research India Private Limited	1.08
59	Medsave Healthcare (Tpa) Ltd	1.56
60	Medvantage Insurance Tpa Pvt. Ltd.	8.34
61	Meril Life Sciences India Pvt Ltd-Debtors Rajasthan	2.16
62	Mukhya Mantri Chiranjeevi Swasthya Bima Yojana	1.00
63	National Insurance Company Ltd (Tpa)	-18.29
64	Navi General Insurance Limited	-0.01
65	Nirwan University	0.08
66	Niva Bupa Health Insurance Company Limited	19.34
67	Novartis Healthcare Pvt. Ltd.	0.94
68	Ntpc Limited	13.21
69	Oil And Natural Gas Corporation Limited (Ongc Ltd)	11.07
70	Op Pharmacy Debtors	0.04
71	Paramount Health Services & Insurance Tpa Private Limited	11.48
72	Park Mediclaim Tpa Pvt Ltd	4.17
73	Power Grid Corporation Of India	3.64
74	Provision For Doubtful Debts (Bs)	-22.00
75	Provision For Tpa Discount	-48.57
76	Rajasthan Govt. Health Scheme(Rghs)	203.92
77	Raksha Health Insurance Tpa Private Limited	25.13
78	Reliance General Insurance Co.Ltd - Tpa	1.08
79	Royal Sundaram Gic Ltd	-0.09
80	Rungta Hospital U/O Rmc Med Limited	0.25
81	Safeway Tpa Services (P) Ltd.	1.16
82	Sanofi India Limited-Mumbai	6.48
83	Sbi General Insurance Co Ltd	0.31
84	Star Health And Allied Insurance Company Limited	34.07
85	State Bank Of India -(Private Corporate)	2.87
86	Stock Holding Corporation Of India Limited	0.17

87	Sun Pharma Laboratories Limited-Mumbai	-0.20
88	Surbhi Raghunath Emp Id -3825	-0.00
89	Tata Aig General Insurance	2.72
90	The New India Assurance Co Ltd	-25.05
91	The Oriental Insurance Company Ltd-Tpa	-0.94
92	Tpa Excess Receipt	-9.39
93	United Healthcare Parikh Tpa Pvt Ltd	1.04
94	United India Insurance Co (Tpa)	-1.37
95	Universal Sompo General Insurance Co Ltd	1.09
96	Vendor Price Diff Cn Control A/C	1.45
97	Vendor Purchase Return Control A/C	5.15
98	Vidal Health Insurance Tpa Private Limited	42.55
99	Vipul Medcorp Insurance Tpa Private Limited	6.59
	TOTAL	746

**For and On behalf of the Board
For Eternal Heart Care Centre And
Research Institute Pvt. Ltd.**

**As per Our Separate Report of Even Date
M/s Raj K Bansal & Co.
(Chartered Accountants)
Firm Reg. No. : 011648C**


**(Manju Sharma)
Managing Director
(DIN:02338157)**


**(Dr. Samin Kumar Sharma)
Director
(DIN: 00695351)**



**(Gaurav Jain)
Partner
(M. No. 415756)**


**(Pracheesh Prakash Pandeya)
Chief Executive Officer**


**(Manish Garg)
Chief Financial Officer**


**(Namrata Makharia)
Company Secretary
(M. No. A62335)**

**Place : Jaipur
Date : 08/07/2023**

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED
REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017
CIN - U85110RJ2007PTC023653
E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000

ANNEXURE "E"

ADVANCES TO CREDITORS

(Rs in Lakh)

S.No.	Party Name	31.03.2023
1	Bliss Oxygen & Nitrogen Products	40.00
2	Rajasthan Industrial Products	0.27
3	Earth Granito India Pvt Ltd	20.00
4	Philips India Ltd	43.95
5	Ajay Vasant Rao Zade	0.20
6	Jangid Paint Works - Advance	1.00
7	G.K.Distributors (Opd)	0.02
8	Harsh Pharma (Opd)	0.01
9	Int Fertility Centre Private Limited - Risaa Ivf	0.02
10	Alliant Academy For Healthcare Training Pvt Ltd	0.07
11	Iifl Loan (Hc2168)	1.91
12	Agarwal Stores (Opd)	0.09
13	Shri Ram Medical Agencies (Opd)	0.00
14	Unicowin Formulations Llp (Opd)	0.01
15	Siddharta Pharmaceuticals	0.08
16	The New India Assurance Co Ltd-Creditors	1.41
17	Bhagwati Pharma (Opd)	0.07
18	Bir Pharma	0.10
19	Bir Pharma (Opd)	0.06
20	Classic Flooring & Interiors (P) Ltd	12.04
21	Johnson & Johnson Pvt. Limited	0.06
22	G. K. Distributors	0.00
23	Gaur Surgicals	0.01
24	Geet Medicals	0.03
25	Indian Pharma Distributors	0.02
26	Milton Pharma Distributors (Opd)	0.00
27	Mittal Pharma Pvt.Ltd. (Opd)	0.19
28	Philips India Ltd (Amc)	32.78
29	Renentech Laboratories Pvt. Ltd	0.01
30	Sanjeevani Pharma	0.05
31	Spectrum Medical Devices	5.53
32	Suveek Enterprises	0.14
33	Zeno Health Care-Ipd	0.18
34	Medicine Center-Opd	0.01
35	Saksham Healthcare	0.11
36	Saurabh Jain (Snr)	0.10
37	Jsr Netsol Pvt Ltd (19-20)	0.00
38	Karl Storz Endoscopy India Pvt. Ltd.	0.01
39	Akhil Systems Pvt Ltd (Amc/Cmc)	0.01
40	Ashirwad Electricals And Engineering Services	0.01
41	Daikin Airconditioning India Pvt. Ltd (Amc)	0.00
42	Getinge Medical India Pvt Ltd (Amc)	0.09

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 CIN - U85110RJ2007PTC023653

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDING ON 31st MARCH 2023

Loan Principle :		(Rs in Lakh)													
Sl.No	Loan No	Bank Name	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total
1	A/c No : LDJAI00047004863	ICICI Bank	0.25	0.25	0.25	0.25	0.25	0.25	0.26	0.26	0.26	0.26	0.26	0.26	3.06
2	A/c No : LDJAI00047004997	ICICI Bank	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.46
3	A/c No : LDJAI00047004952	ICICI Bank	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	1.13
4	A/c No : LDJAI00047004976	ICICI Bank	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.67
5	A/c No : LDJAI00047004918	ICICI Bank	0.45	0.45	0.45	0.46	0.46	0.46	0.47	0.47	0.47	0.48	0.48	0.48	5.59
6	A/c No : LDJAI00047004943	ICICI Bank	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.18	2.12
7	A/c No : LDJAI00047004898	ICICI Bank	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.77
8	A/c No : LDJAI00046883657	ICICI Bank	0.57	0.58	0.58	0.58	0.59	0.59	0.60	0.60	0.60	0.61	0.61	0.62	7.13
9	A/c No : LDJAI00046883618	ICICI Bank	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	1.06
10	A/c No : LDJAI00046883694	ICICI Bank	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.18
11	A/c No : LDJAI00044367061	ICICI Bank	1.15	1.15	1.16	1.17	1.17	1.18	1.19	1.20	1.20	1.21	1.22	1.23	14.23
12	A/c No : LDJAI00044943697	ICICI Bank	0.27	0.27	0.27	0.27	0.28	0.28	0.28	0.28	0.28	0.28	0.29	0.29	3.34
13	A/c No : LDJAI00045342982	ICICI Bank	1.93	1.94	1.96	1.97	1.98	1.99	2.01	2.02	2.03	2.04	2.06	2.07	24.00
14	A/c No : 922060051386987	Axis Bank	22.88	23.02	27.13	27.29	27.46	27.63	27.79	27.96	28.13	28.30	28.46	28.64	324.69
15	A/c No : 054LN06221580002	Hdfc Bank	25.35	25.51	30.16	30.35	30.53	30.72	30.91	31.10	31.29	31.48	31.67	31.87	360.94
16	A/c No : 732000009232	IndusInd	6.11	6.22	6.22	6.32	6.32	6.37	6.47	6.48	6.58	6.59	6.64	6.78	77.10
17	A/c No : 732000001966	IndusInd	3.72	3.77	3.79	3.84	3.86	3.89	3.94	3.97	4.01	4.04	4.08	4.12	47.04
18	A/c No : MEN002400895810	Yes Bank	4.64	4.67	4.70	4.74	4.77	4.80	4.83	4.86	4.89	4.93	4.96	4.99	57.78
Total			67.83	68.35	77.19	77.76	78.20	78.71	79.27	79.73	80.30	80.77	81.28	81.90	931.29