Notus Super Specialty Hospital Pvt Ltd
224A, Atlantis K- 10,,, Sarabhai Compound, Vadodara-390017
CIN : U85110GJ2018PTC105207

(F.Y. 2018-2019)

Balance Sheet as at 31st March 2019

₹ in rupees

Particulars	Note No.	As at 31st March 2019
EQUITY AND LIABILITIES		
Share capital	1	5,00,000.00
Reserves and surplus	2	(292.51)
Money received against share warrants		
		4,99,707.49
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings	3	17,27,00,000.00
Deferred tax liabilities (Net)		
Other long term liabilities		
Long-term provisions		
		17,27,00,000.00
Current liabilities		
Short-term borrowings		
Trade payables		
(A) Micro enterprises and small enterprises		
(B) Others		
Other current liabilities		
Short-term provisions		
TOTAL		**17,31,99,707.49**
ASSETS		
Non-current assets		
Property,Plant and Equipment		
Tangible assets		
Intangible assets		
Capital work-in-Progress		
Intangible assets under development		
Non-current investments		
Deferred tax assets (net)		
Long-term loans and advances	4	17,27,00,000.00
Other non-current assets		
		17,27,00,000.00
Current assets		
Current investments		
Inventories		
Trade receivables		
Cash and cash equivalents	5	4,99,707.49
Short-term loans and advances		
Other current assets		
		4,99,707.49
TOTAL		17,31,99,707.49

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For P.N.Goradia & Co.
Chartered Accountants
(FRN: 103313W)

PRADIP N GORADIA
Proprietor
Membership No.: 040218
Place: Vadodara
Date: 07/09/2019
UDIN:19040218AAAACI7883

P.N. GORADIA & CO. C.A. VADODARA

NOTUS SUPER SPECIALTY HOSPITAL PVT. LTD.
For and on behalf of the Board of Directors

D. B. Bhatt
Deep Bipinchandra Bhatt
Director
DIN: 08017521

Maulesh Manubhai Shah
Director
DIN: 01771192

7 SEP 2019

Notus Super Specialty Hospital Pvt Ltd
224A, Atlantis K- 10,,, Sarabhai Compound, Vadodara-390017
CIN : U85110GJ2018PTC105207

(F.Y. 2018-2019)

Notes to Financial statements for the year ended 31st March 2019
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2019
Authorised :	
50000 Equity shares of Rs. 10.00/- par value	5,00,000.00
Issued :	
Subscribed and paid-up :	
50000 Equity shares of Rs. 10.00/- par value	5,00,000.00
Total	**5,00,000.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2019	
	No. of Shares	**Amount**
At the beginning of the period		
Issued during the Period	50,000	5,00,000.00
Redeemed or bought back during the period		
Outstanding at end of the period	**50,000**	**5,00,000.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2019	
		No. of Shares	**% of Holding**
Equity [NV: 10.00]	Shreyas Vinodchandra Shah	45,000	90.00
Equity [NV: 10.00]	Maulesh Manubhai Shah	4,000	8.00
	Total :	**49,000**	**98.00**

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2019
Surplus	
Opening Balance	
Add: Addition during the year	
Less:Loss for the year	(292.51)
Closing Balance	**(292.51)**
Balance carried to balance sheet	**(292.51)**

P.N. GONDALIA & CO. VADODARA

Notus Super Specialty Hospital Pvt Ltd
224A, Atlantis K- 10,,, Sarabhai Compound, Vadodara-390017
CIN : U85110GJ2018PTC105207

(F.Y. 2018-2019)

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2019		
	Non-Current	**Current Maturities**	**Total**
Loans and advances from related parties			
Loans directors Unsecured	17,27,00,000.00		17,27,00,000.00
	17,27,00,000.00		**17,27,00,000.00**
The Above Amount Includes			
Unsecured Borrowings	17,27,00,000.00		17,27,00,000.00
Net Amount	**17,27,00,000.00**	**0**	**17,27,00,000.00**

Note No. 4 Loans and advances

₹ in rupees

Particulars	As at 31st March 2019	
	Long-term	**Short-term**
Loans and advances to related parties		
Unsecured, considered good	17,27,00,000.00	
	17,27,00,000.00	
Total	**17,27,00,000.00**	

Note No. 5 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2019
Balance with banks	
SBI A/C-38174709437	4,59,707.49
Total	**4,59,707.49**
Cash in hand	
Cash in hand	40,000.00
Total	**40,000.00**
Total	**4,99,707.49**

Note No. 6 Other expenses

₹ in rupees

Particulars	31st March 2019
Bank charges	292.51
Total	**292.51**

Note No. 3(a) Long-term borrowings:Loans directors Unsecured

₹ in rupees

Particulars	As at 31st March 2019		
	Non-Current	**Current Maturities**	**Total**
Harnish Amin	7,77,00,000.00		7,77,00,000.00
Lopa Vijay Mistry	9,50,00,000.00		9,50,00,000.00
Total	**17,27,00,000.00**		**17,27,00,000.00**

Note No. 4(a) Loans and advances : Loans and advances to related parties: Unsecured, considered good

₹ in rupees

Particulars	As at 31st March 2019	
	Long-term	**Short-term**
Monarchy Developers	17,27,00,000.00	
Total	**17,27,00,000.00**	

P.N. GODADIA & CO. VADODARA

D. B. Bhatt.

NTUS SUPER SPECIALTY HOSPITAL PVT LTD
224/A, Atlantis K-10, Sarabhai Compound, Vadodara
CIN : U85110GJ2018PTC105207

(F.Y. 2018-19)

Note No. 7

SIGNIFICANT ACCOUNTING POLICIES

A. **METHOD OF ACCOUNTING:-**
The company adopts Mercantile System of Accounting except Gratuity.

B. **BASIS OF ACCOUNTING :-**
The accounts have been prepared on the basis of historical cost convention, the generally applicable accounting standards issued by the Institute of Chartered Accountants of India..

C. **BORROWING COST :-**
Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised till the asset is ready to put to use..

D. **TAXES ON INCOME:-**
Tax Expenses for the period, comprising current tax, deferred tax in determining the net profit / (loss) for the year.
Current Tax is recognized in accordance with the prevailing provision of the Income Tax Act 1961.
Deferred Tax is recognized for all timing differences between accounting income and taxable income.
Deferred Tax Assets and Liabilities are measured at the tax rates that have been enacted or substantively enacted at the balance sheet date.

E. **CONTINGENT LIABILITIES:-**
Contingent Liabilities are not provided for in the accounts but are separately disclosed in the notes on accounts.

Related Party Disclosure:
Nature of Transaction:
i) Loan Taken by Company

Name	Nature of Relationship	Loan Taken	Loan Repaid	Closing Balance (Rs)
Harnish Amin	Director	77700000	(Nil)	77700000
Lopa Vijay Mistry	Director	95000000	(Nil)	95000000

Signature to notes "1 to 7"

In terms of Our Separate Audit Report of Even Date Attached.

For P.N.Goradia & Co.
Chartered Accountants
(Registration No. 103313W)

(PRADIP N GORADIA)
Proprietor
Membership No. 040218
Place:- Vadodara
Date: - 07/09/2019
UDIN:- 19040218AAAACI7883

P.N. GORADIA & CO. C.A. VADODARA

For and on behalf of the Board of Directors

NOTUS SUPER SPECIALTY HOSPITAL PVT. LTD.
Director

D. B. Bhatt
Deep B Bhatt
Director
DIN: 08017521

NOTUS SUPER SPECIALTY HOSPITAL PVT. LTD.
Director

Maulesh M Shah
Director
DIN : 01771192

7 SEP 2019

D. B. Bhatt.