



R. A. JAVIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

02, Girijabai CHSL, Mithagar Road, Mithagar, Mulund (East), MUMBAI - 400 081.

Email: rajaviya28@gmail.com Tel: (M) +91- 9967378358

To the Members of

UNIHEALTH CONSULTANCY PRIVATE LIMITED

Report on the Audit of consolidated financial statements

Opinion

We have audited the consolidated financial statements of Unihealth Consultancy Private Limited (hereinafter referred to as the 'Company') and its subsidiary ('the Company and its subsidiary together referred to as 'the Group'), its associate and joint ventures which comprise the consolidated balance sheet as at March 31, 2020, and the consolidated statement of profit and loss for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'the consolidated financial statements').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports on separate financial statements, as applicable, and on the other financial information of the subsidiary, joint venture and Associates, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its associates and joint venture as at March 31, 2020, and of its consolidated profit for the year then ended.

Basis for Opinion

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

Key Audit Matters

Key audit matters (KAM) are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements



as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. The other information is expected to be made available to us after the date of this auditor's report.

Our opinion on the accompanying consolidated 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 accompanying consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accompanying consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed and based on the audit reports of other auditors, 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.

Responsibilities of Management and Those Charged with Governance for the consolidated financial statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position and consolidated financial performance of the Group including its associate and joint ventures in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associate and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its associates and joint ventures 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 the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the



consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and Board of Directors of the Company, companies included in the Group, its associate and joint venture are responsible for assessing the ability of the Company, Group, its associate and joint venture 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/Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company, companies included in the Group, associate and its joint venture is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 control 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 with reference to financial statements 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 in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, its associates and joint venture 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 consolidated 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 Group, its associates and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and joint venture to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a), (b) and (c) of the section titled 'Other Matters' in this audit report. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors as noted in 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

We also 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.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' 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.

Other Matters

- a) We did not audit the financial statements of the company whose financial statements reflect total assets of Rs. 17.66 crores as at March 31, 2020 and total revenues of Rs. 134.79 lakhs for the year ended on that date as considered in the consolidated financial results. The consolidated financial results also include the share of net loss of Rs. 1.19 crore for the year ended March 31, 2020 as considered in the consolidated financial results, in respect of company whose financial statements have not been audited by us. The financial statements of the company have been audited by other auditors as per the requirement of the applicable accounting standards. Our opinion on the consolidated financial results, in so far as it relates to the company is based solely on the reports of the other auditors. Our opinion is not modified in respect of this matter.
- b) The accompanying consolidated financial statements include unaudited financial statements in respect of 3 subsidiaries, 2 Joint venture and 1 associate company whose financial statements and other financial information reflect total assets of Rs. 41.54 Crore as at March 31, 2020, and total revenues of Rs. 21.81 Crore for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. The consolidated financial statements also include the share of net profit of Group, Associates and Joint venture of 84.04 lakhs for the year ended March 31, 2020, as considered in the consolidated financial statements, in respect of 3 subsidiaries, 1 associate and 2 joint ventures, whose financial statements, other financial information have not been audited and whose unaudited financial statements have been furnished to us by the Management. Our opinion, in so far as it relates amounts and disclosures included in respect of these subsidiaries, joint and associates, and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, joint ventures and associates, is based solely on such unaudited financial statement. Our opinion is not modified in respect of this matter.
- c) The joint ventures and subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Company's management



has converted the financial statements of such these joint venture and a subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such joint ventures and a subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Company and audited by us.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements certified by the Management.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements, and the other financial information of Group, Its Associate and joint venture as noted in the 'Other Matters' paragraph, we report, to the extent applicable, 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 purposes of our audit of the aforesaid consolidated financial statements;
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;
- c) The consolidated balance sheet and the consolidated statement of profit and loss dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- d) In our opinion, the aforesaid consolidated financial statements comply with the specified under Section 133 of the Act;
- e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2020 taken on record by the Board of Directors of the Holding Company, none of the directors are disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164(2) of the Act;



- f) With respect to other matters to be included in the Auditor's Report In accordance with the requirements of the provisions of section 197 read with Schedule V to the Act, as amended is not applicable to as company is private limited company;
- g) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the same is not applicable to vide notification dated 13th June, 2017 and
- 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements, and the other financial information of subsidiaries and Associate and joint ventures, as noted in the 'Other Matters' paragraph:
- The Group, its associates and joint venture does not have any pending litigation which would impact on the consolidated financial positions;
 - The Group, its associates and joint venture did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
 - There has been no delay in transferring amounts to the Investor Education and Protection Fund by the Company during the year ended March 31, 2020 and
 - The disclosures in the consolidated financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in the consolidated financial statements since they do not pertain to the financial year ended March 31, 2020.

R A Javiya & Associates
Chartered Accountants
Firm registration No: 137411W

Rohit Javiya
Proprietor
UDIN: 21152212AAAAAF1879
Membership No.: 152212



Place: Mumbai
Date: 27/12/2020

UNIHEALTH CONSULTANCY PRIVATE LIMITED
Consolidated Balance Sheet as at 31st March, 2020

CIN: U05100MI12010PT0200491

Particulars	Note No.	As at 31 March, 2020	As at 31 March, 2019
		₹	₹
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	3	1,34,18,750	1,34,18,750
(b) Reserves and surplus	4	4,95,36,971	5,25,86,402
		6,29,55,721	6,60,05,152
2 Minority Interest		(2,93,709)	6,83,250
3 Non-current Liabilities			
(a) Long-term borrowings	5	35,46,16,440	30,20,27,361
(b) Other long-term liabilities		-	-
(c) Deferred Tax Liability (Net)		-	-
(d) Long-term provisions		-	-
		35,46,16,440	30,20,27,361
4 Current Liabilities			
(a) Short-term borrowings	6	4,61,86,863	2,08,16,767
(b) Trade payables	7	9,82,99,075	7,00,59,997
(c) Other current liabilities	8	2,86,86,735	6,89,52,200
(d) Short-term provisions	9	16,62,953	15,74,556
		17,48,35,625	16,14,03,520
TOTAL		59,21,14,077	53,01,19,282
B ASSETS			
1 Non-current Assets			
(a) Fixed assets			
- Tangible assets	10	27,62,77,035	28,11,45,876
- Intangible assets	10	7,59,13,255	7,60,37,175
- Capital Work in Progress	10	2,10,95,704	1,93,97,604
(b) Non-current investments	11	40,78,920	40,79,470
(d) Long-term loans and advances	12	1,93,034	2,68,034
(e) Other non-current assets	13	18,60,053	18,51,397
		37,94,18,001	38,27,79,555
2 Current Assets			
(a) Current investments		-	-
(b) Inventories		74,57,725	84,71,624
(c) Trade receivables	14	13,29,49,720	7,86,43,067
(d) Cash and cash equivalents	15	1,19,99,114	72,35,768
(e) Short-term loans and advances	16	5,21,93,720	4,63,42,693
(f) Other current assets	17	80,95,797	66,46,576
		21,26,96,076	14,73,39,728
TOTAL		59,21,14,077	53,01,19,282

See accompanying notes to the consolidated financial statements

As per our report of even date attached

R A Javiya & Associates
Chartered Accountants
Firm registration No: 137411W

ROHIT JAVIYA
Proprietor
M. No.: 152212
Mumbai
Date: 27/12/2020



For and on behalf of the Board of Directors
Unihealth Consultancy Private Limited

AKSHAY M PARMAR
Director
DIN:1533004
Mumbai
Date: 27/12/2020

ANURAG SHAH
Director
DIN:02544806



UNIHEALTH CONSULTANCY PRIVATE LIMITED
Consolidated Statement of Profit and Loss for the year ended 31 March, 2020
CIN: U85100MH2010PTC200491

	Particulars	Note No.	For the year ended	For the year ended
			31 March, 2020	31 March, 2019
			₹	₹
1	Revenue from operations (Net)	18	22,27,64,496	12,88,47,958
2	Other income	19	88,43,568	4,52,32,086
3	Total Revenue (1+2)		23,16,08,063	17,40,80,044
4	Expenses			
	Purchases		14,000	3,750
	Change in Inventories		13,55,149	33,43,577
	Cost of Sale		5,06,24,115	3,67,66,657
	Hotel Accommodation for Patient		3,98,129	3,42,028
	Medical treatment of Patient		-	-
	Other Direct Expenses		3,81,88,991	1,57,38,316
	Medicine Purchases		-	2,217
	Transportation		3,30,563	33,254
	Employee benefits expense	20	5,46,04,772	3,98,90,267
	Finance costs	21	2,02,63,896	2,31,02,401
	Depreciation and amortisation expense	22	2,19,34,377	1,57,11,788
	Other Administrative expenses	23	4,72,87,549	3,92,03,363
5	Total		23,50,01,541	17,41,37,618
6	Profit / (Loss) before tax		(33,93,477)	(57,574)
7	Tax expense:			
	(a) Current tax		1,52,043	2,63,484
	(b) Deferred tax		-	(7,85,275)
			1,52,043	(5,21,791)
8	Profit / (Loss) after tax, before minority interest (6-7)		(35,45,521)	4,64,216
9	Share of Profit or loss from Associate co (After Tax)		(550)	-
11	Profit / (loss) for the Year		(35,46,070)	4,64,216
	Earnings per share (of Rs 10/- each):			
	Basic & Diluted (Rs)		(2.64)	0.34

See accompanying notes to the consolidated financial statements

As per our report of even date attached

R A Javiya & Associates
Chartered Accountants
Firm registration No: 137411W

ROHIT JAVIYA
Proprietor
M. No.: 152212
Mumbai
Date: 27/12/2020



For and on behalf of the Board of Directors
Unihealth Consultancy Private Limited

AKSHAY M PARMAR
Director
DIN:1533004
Mumbai
Date: 27/12/2020

ANURAG SHAH
Director
DIN:02544806

Unihealth Consultancy Private Limited

Notes forming part of the Consolidated financial statements

Note **Particulars**
1 Corporate information
 Unihealth Consultancy Private Limited (Holding Company) was incorporated on 26/02/2010 having CIN U85100MH2010PTC200491. The Holding company is engaged in Medical Tourism. Company provides complete healthcare solutions with presence in segments ranging from Consultancy Services and Hospital Management to Pharmaceuticals and Equipment supplies.

The Holding Company has Three foreign subsidiary, Two Joint Ventures concern and an Associate viz. a) Aryavarta FZE (United Arab Emirates) b) Bio Health Limited (United Republic of Tanzania) c) Unihealth (T) Limited (United Republic of Tanzania) d) Unihealth Uganda Limited (Republic of Uganda) e) UMC Global Health Limited (Federal Republic of Nigeria) f) Victoria Hospitals Limited (Joint Venture) (Republic of Uganda).

1.1 Proportion of ownership interest in Subsidiaries and Associate Company included in consolidation:

Name of the Company	Nature of Interest	Date of Investment	Proportion of Ownership Interest	
			As at 31-03-2020	As at 31-03-2019
Aryavarta FZE	Subsidiary	15.07.2014	100%	100%
Bio Health Limited	Subsidiary	01.01.2016	99.01%	99.01%
Unihealth (T) Limited	Subsidiary	31.03.2017	80%	80%
Unihealth Uganda Limited	Associate	18.07.2016	45%	45%
UMC Global Health Limited	Joint Venture	31.03.2017	50%	50%
Victoria Hospitals Limited	Joint Venture	10.10.2016	50%	50%

Notes:

i. The financial year ending of the holding company and of 3 Subsidiaries and 2 joint venture is as on 31st March, 2020. Whereas the financial year of 1 Associate Company is ending on 30th June, 2020.



Unihealth Consultancy Private Limited
Notes forming part of the Consolidated financial statements

Note	Particulars								
2	Significant accounting policies of the Group:								
2.1	Basis of accounting and preparation of financial statements								
	<p>The financial statements of the Group are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Companies Act, 2013 (to the extent notified). The financial statements are prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>								
	<p>The accompanying consolidated financial statements have been prepared in accordance with Accounting Standard 21 'Consolidated Financial Statements'. The Standalone financial statements of Aryavarta FZE, Unihealth Tanzania Ltd, Bio Health Limited, Victoria Hospitals Limited and UMC Global Health Limited have been prepared under the historical cost convention and in accordance with International Financial Reporting Standards issued or adopted by International Accounting Standards Board (IASB). Financials of all the subsidiary and Joint ventures and Associates companies which are considered for preparation of consolidated accounts are unaudited and prepared as per prevailing law in that countries. Financials of these companies are certified by the management of holding company.</p>								
	<p>The financial statement of the Holding company and its subsidiaries and Joint venture have been combined on line-by-line basis by adding together book value of items of assets, liabilities, income and expenses after eliminating intra-group balances and transactions and resulting unrealized gain/loss. Goodwill / Capital Reserve has been recorded to the extent of difference between cost of acquisition and fair value of the net assets in the acquired company at the date of acquisition. Exchange differences resulting from difference due to transactions of foreign currency assets and liabilities in foreign subsidiaries is disclosed as 'Foreign Currency Translation Reserve'. The foreign operations of subsidiaries and Joint venture, have been accounted for as per Accounting Standard-11 taking the same as Non-Integral Foreign Operation. The consolidated financial statements are prepared applying uniform accounting policies in use at Holding company and its subsidiaries and Joint venture. Wherever, there is difference in accounting policy followed, the same has been appropriately disclosed.</p>								
2.2	Use of estimates								
	<p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known or materialise.</p>								
2.3	Depreciation and amortisation								
	<p>In case of Indian company, Depreciation is provided on Straight Line Method (SLM) based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013</p>								
	<p>In case of Bio health Limited and Unihealth Tanzania Limited, Depreciation is calculated on the written down value (WDV) method to write off the cost of each asset to its residual values over its estimated useful life by charging following annual rates for depreciation.</p>								
	<table> <tr> <td>Furniture-Fixtures & Medical Equipments</td> <td>12.5%</td> </tr> <tr> <td>Motor Vehicles & Compute-accessories</td> <td>37.5%</td> </tr> </table>	Furniture-Fixtures & Medical Equipments	12.5%	Motor Vehicles & Compute-accessories	37.5%				
Furniture-Fixtures & Medical Equipments	12.5%								
Motor Vehicles & Compute-accessories	37.5%								
	<p>In case of Victoria Hospital Limited, Depreciation is calculated on the written down value (WDV) method to write off the cost of each asset to its residual values over its estimated useful life by charging following annual rates for depreciation.</p>								
	<table> <tr> <td>Furniture-Fixtures & Lease Hold Improvements</td> <td>20%</td> </tr> <tr> <td>Medical & other Equipments</td> <td>12.5%</td> </tr> <tr> <td>Computer Equipments</td> <td>40%</td> </tr> <tr> <td>Motor Vehicle</td> <td>15%</td> </tr> </table>	Furniture-Fixtures & Lease Hold Improvements	20%	Medical & other Equipments	12.5%	Computer Equipments	40%	Motor Vehicle	15%
Furniture-Fixtures & Lease Hold Improvements	20%								
Medical & other Equipments	12.5%								
Computer Equipments	40%								
Motor Vehicle	15%								



In case of UMC Global health limited, Depreciation is calculated on the written down value (WDV) method to write off the cost of each asset to its residual values over its estimated useful life by charging following annual rates for depreciation. Further in the said company assets bifurcation is as per the law prevailing in the country in which it operate i.e. car medical , Medical equipments, Air conditioned, Tele vision etc are covered under plant and machinery

Furniture-Fixtures & Medical Equipments	20%
Plant and Machinery	25%

In case of Unihealth Uganda Limited deprecation has not been charged as these assets are not ready for intended use.

2.4 Revenue recognition

Income from services

In case of Indian Company, Revenue from services are recognised as and when such services are rendered, subject to certainty of realisation.

In case of Bio health Limited, Revenue from services are recognised upon the issue of invoice to clients or on sales.

In case of Aryavarta FZE, Revenue from services are recognised based on the services performed to date as a percentage of the total services to be performed.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted, when the right to receive the dividend is established.

2.5 Foreign currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and outstanding at the Balance Sheet date are restated at the year-end rates

Assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at Average Rate. Exchange differences arising out of these translations are charged to the Foreign currency translation reserve and disclosed in note 4 Reserves and Surplus.

2.6 Investments

Long-term investments are valued at cost.

2.7 Provisions

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are determined based on the best estimate required to settle the obligation at the Balance Sheet date.

2.8 Earnings per share

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

2.9 Taxes on income

Income tax comprises the net changes in the deferred tax assets or liabilities in the year. Deferred tax liabilities are recognized for the future tax consequences of temporary differences between the carrying values of assets and liabilities and their respective bases.

2.10 Interest Receivable/Payable under the provisions, on delayed payments to small scale and Ancillary Industrial Undertaking Act, 1993 is accounted for on Cash basis.



Unihealth Cosultancy Private Limited

Notes forming part of the Consolidated financial statements

Note 3: Share capital

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity share of Rs. 10 each	15,00,000	1,50,00,000	15,00,000	1,50,00,000
Preference Shares of Rs. 100/- each	2,50,000	2,50,00,000	2,50,000	2,50,00,000
	17,50,000	4,00,00,000	17,50,000	4,00,00,000
(b) Issued, subscribed and fully paid-up				
13,41,875 (Previous Year 31 March 2018 : 13,21,875)	13,41,875	1,34,18,750	13,41,875	1,34,18,750
equity shares of Rs 10 each fully paid up				
Preference shares of Rs.100/- each	-	-	-	-
Total in	13,41,875	1,34,18,750	13,41,875	1,34,18,750

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	Number of shares	Amount	Number of shares	Amount
At the Beginning of the Year	13,41,875	1,34,18,750	13,21,875	1,32,18,750
Add: Issued during the year	-	-	20,000	2,00,000
Less: Bought back during the year	-	-	-	-
Closing balance at the end of the year	13,41,875	1,34,18,750	13,41,875	1,34,18,750

(ii) The holding company has following classes of share capital as under:

1. EQUITY SHARES (Face Value Rs. 10/- Per Share)

(a) Each Shareholder is eligible for one vote per share.

(b) The dividend proposed by Board Of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(c) In the event of liquidation, the shareholders of equity shares are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholdings.

(iii) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates: **NIL**

(iv) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	31-Mar-20		31-Mar-19	
	Number of shares held	% holding	Number of shares held	% holding
Equity shares with voting rights:				
Mr. Anurag Shah	6,25,000	46.58	6,25,000	46.58
Mr. Akshay Parmar	3,12,500	23.29	3,12,500	23.29
Mr. Prafulla Parmar	3,12,500	23.29	3,12,500	23.29
Total :	12,50,000	93.15	12,50,000	93.15



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 4 Reserves and Surplus

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Capital Reserve (AS-21)		
	Opening balance		-
	Add/Less: Changes during the year		-
	Closing balance		-
b	Securities Premium Reserve		
	Opening balance	8,40,81,250	6,22,81,250
	Add/Less: Changes during the year	-	2,18,00,000
	Closing balance	8,40,81,250	8,40,81,250
c	Consolidate Profit & Loss		
	Opening balance as per last Balance Sheet	(41,72,459)	(2,24,26,156)
	Add/less: Profit for the year	84,04,616	1,82,53,698
	Closing balance	42,32,157	(41,72,459)
d	Foreign Currency Translation Reserve		
	Opening Balance	(6,92,424)	(37,16,364)
	Add/Less: Changes during the year	5,16,411	30,23,940
	Closing balance	(1,76,013)	(6,92,424)
e	Surplus in Statement of Profit and Loss		
	Balance as per Balance Sheet	(2,66,29,965)	(88,40,484)
	Add: Profit/(Loss) for the year	(1,19,50,686)	(1,77,89,481)
	Less: Adjustment relating to Proposed Dividend and others		
	Add: Adjustment relating to provision for tax for earlier year		
	Less: Prior Year Adjustment	(19,772)	
	Closing balance	(3,86,00,423)	(2,66,29,965)
	Total in ₹	4,95,36,971	5,25,86,402

Note : 5 Long Term Borrowings

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Term loans		
	Dena Bank car Loan	-	-
	ICICI Bank Property loan (Pune Guest House)	-	35,06,161
	SIDBI Loan in Foreign Currency	18,27,807	92,16,467
	SIDBI Loan in Indian Rupees	-	20,00,000
	Loan from other Banks	19,17,03,718	13,09,24,063
b	Loan from Related Parties	40,27,587	2,17,73,436
c	Other Borrowings	15,70,57,328	13,46,07,234
	Total in ₹	35,46,16,440	30,20,27,361



Unihealth Consultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 6: Short Term Borrowings

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Secured :		
	Loan Repayable on Demand		
	From Bank (Bank overdraft)	1,72,26,863	1,96,52,470
	From Other Parties	-	-
	Unsecured :		
	Loans From Related Parties	2,89,60,000	11,64,297
	Loans from Directors	-	-
	Loans From Others	-	-
	Total in ₹	4,61,86,863	2,08,16,767

(a) The Bank overdraft is payable on demand & Secured Against time deposit With Bank.

Note 7: Trade Payables

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Trade Creditors		
	(i) Total Outstanding dues of Micro Enterprises & small enterprises		-
	(ii) Total Outstanding dues of Creditors other than Micro Enterprises & small enterprises	6,64,35,326	4,74,26,106
b	Sundry creditors for Expenses		
	Aditya Birla Health Service Limited		-
	Varad Tours & Travels Limited		-
	Jaguar shipping & Logistics		-
	Medirays Corporation		-
c	Other Payables	1,63,76,763	1,34,21,611
d	Due to associate and related party	1,54,86,987	92,12,281
	Total in ₹	9,82,99,075	7,00,59,997



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 8: Other Current Liabilities

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Current Maturities of Long Term Debt (Refer Note No 5 for Details of Security)	89,82,845	5,45,10,474
b	Other payables :		
	(i) Statutory dues	8,48,074	6,51,209
	(ii) Advance from customers	-	20,60,904
	(iii) Expenses Payable	1,88,55,815	92,76,106
	(iv) Other Intercompany payable	-	24,53,506
	Total in ₹	2,86,86,735	6,89,52,200

Note 9: Short Term Provisions

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Provision For Employees Benefit		
	Salary Payable	8,13,816	4,98,459
b	Others :		
	Provision for Taxation	1,23,934	12,309
	Provision for Expenses	7,25,203	10,63,789
	Total in ₹	16,62,953	15,74,556



Unihedra Consultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 10: Fixed Assets

Sr. No	Particulars	Gross Block			Depreciation			Net Block			
		Value at the beginning ₹	Addition during the year ₹	Deduction during the year ₹	Value at the end ₹	Value at the beginning ₹	Addition during the year ₹	Deduction during the year ₹	Value at the end ₹	WDV as on 31.03.2019 ₹	WDV as on 31.03.2020 ₹
I	Tangible Assets										
	CCTV Camera	1,04,841	-	-	1,04,841	57,981	12,142	70,123	46,800	34,718	
	Computer	33,00,988	51,735	-	33,52,723	29,72,403	1,42,476	31,14,878	3,28,555	2,37,844	
	Furniture & Fixtures	62,36,252	-	62,36,252	62,36,252	59,83,602	2,71,836	60,64,416	59,22,238	-	
	Kitchen Equipment	1,16,26,090	-	-	1,16,26,090	59,83,602	10,52,121	70,55,723	56,42,488	45,90,367	
	Land and Building	1,94,285	-	-	1,94,285	1,30,552	16,597	1,47,089	67,713	47,176	
	Leasehold Improvements	20,76,16,888	-	-	20,76,16,888	86,39,561	85,73,295	1,72,12,798	19,89,77,156	19,04,04,090	
	Net Working Material	24,58,054	-	-	24,58,054	20,57,819	80,043	21,37,882	4,00,214	3,00,112	
	Office Equipment	36,005	-	-	36,005	32,394	1,811	34,205	9,611	1,800	
	Office Premises H-13	9,54,33,458	75,98,793	-	10,30,16,410	2,80,51,686	1,11,32,169	3,92,03,655	6,79,81,772	6,38,12,565	
	Office Premises H-14	1,28,45,600	-	-	1,28,45,600	35,97,630	4,51,687	40,49,317	92,41,970	87,96,283	
	Printer	1,06,59,000	-	-	1,06,59,000	30,75,810	3,67,882	34,43,692	75,83,190	72,15,308	
	Ridfrigerator	18,407	-	-	18,407	17,329	162	17,491	1,078	916	
	Soda Set	85,844	-	-	85,844	49,969	9,298	59,267	35,875	26,577	
	Television Set	62,130	-	-	62,130	23,956	9,880	33,696	38,164	28,284	
	Vehicle (Cars)	1,03,541	-	-	1,03,541	72,100	8,157	80,257	31,441	23,284	
	Water Heater	21,07,931	-	-	21,07,931	15,18,366	1,89,262	17,01,627	12,29,465	6,98,796	
	Air Conditioner	20,700	-	-	20,700	14,116	1,708	15,824	6,584	4,976	
		57,125	-	-	57,125	11,275	1,868	23,144	45,850	33,981	
	SUB TOTAL (A)	35,38,07,008	76,50,518	62,99,491	35,46,58,035	5,66,20,593	2,21,46,276	7,83,81,009	29,89,68,435	27,62,77,035	
II	Intangible Assets										
	Goodwill (AS-21)	7,42,91,555	-	-	7,42,91,555	6,00,598	2,59,023	8,60,921	7,42,91,555	7,42,91,555	
	Software License	24,82,222	-	-	24,82,222	6,00,598	1,59,923	8,60,921	16,01,624	16,01,700	
		7,67,13,777	-	-	7,67,13,777	6,00,598	1,59,923	8,60,921	7,61,79,173	7,59,13,256	
	SUB TOTAL (B)	7,42,91,555	-	-	7,42,91,555	6,00,598	1,59,923	8,60,921	7,61,79,173	7,59,13,256	
III	Capital Work-in-Progress										
		2,06,47,647	4,48,057	-	2,10,95,704	-	-	-	2,06,47,647	2,10,95,704	
		2,06,47,647	4,48,057	-	2,10,95,704	-	-	-	2,06,47,647	2,10,95,704	
	SUB TOTAL (C)	2,06,47,647	4,48,057	-	2,10,95,704	-	-	-	2,06,47,647	2,10,95,704	
	Total (A + B + C) (Current Year)	45,10,26,432	80,98,574	65,99,481	45,25,77,516	5,72,21,181	2,24,06,199	7,92,41,530	39,30,07,252	37,32,85,595	
	(Previous Year)	39,30,22,834	11,08,09,795	8,06,85,109	41,52,27,260	2,53,54,205	1,07,35,474	3,67,60,632	38,79,31,612	39,03,87,716	



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 11: Non Current Investment

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Trade Investments		
	Investment in Associates	40,78,720	40,79,270
	Investment in Shares: Rajkot Bank	200	200
	Total in ₹	40,78,920	40,79,470

Note 12: Long Term Loans and Advances

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Capital Assets		
	Secured, Considered Good :	-	-
b	Security Deposit		
	Secured, Considered Good :		
	Other Deposit	1,93,034	2,68,034
c	Other Loans & Advances		
	Total in ₹	1,93,034	2,68,034



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 13: Other Non Current Assets

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Long Term Trade Recievables		-
b	Others		
	Deferred Revenue Expensese	18,60,053	18,51,397
	Duty Drawback Receivable		-
	Total in ₹	18,60,053	18,51,397

NOTE 14: Trade Receivables

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Outstanding for more than six months		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	3,27,96,481	80,06,223
	c) Doubtful	-	-
b	Others		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	10,01,53,239	7,06,36,843
	c) Doubtful	-	-
	Total in ₹	13,29,49,720	7,86,43,067



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 15: Cash & Cash Equivalent

Sr. No	Particulars	₹	
		31-03-2020	31-03-2019
a	Balances with banks		
	(i) In current accounts	8,03,378	19,19,275
	(ii) In deposit accounts (Fix Deposit)	8,96,988	8,46,541
	(iii) Others	70,26,222	25,03,940
b	Cash on hand	32,73,526	18,86,012
	Total in ₹	1,19,99,114	72,35,768

Note 16: Short Terms Loans and Advances

Sr. No	Particulars	₹	
		31-03-2020	31-03-2019
a	<u>Loans & Advances to related parties</u>		
	Secured, Considered Good :	3,26,19,875	2,81,55,625
	Unsecured, Considered Good :		
	Loans and Advance to related parties	40,05,342	04,09,053
	Advance to Creditors	-	-
	Loans and Advance to Employees	6,59,553	9,34,487
	Share Capital amount receivable from shareholders	-	-
	Others	-	-
	Balance with government authorities	57,10,297	17,46,511
b	<u>Other Advances Receivable</u>		
	Prepaid Expenses	83,26,758	84,18,487
	Other	7,81,894	6,17,731
	Total in ₹	5,21,93,720	4,63,42,693

Note 17: Other current Assets

Sr. No	Particulars	₹	
		31-03-2020	31-03-2019
a	Dividend from Bio-health		-
b	Other Receivables	80,95,797	66,46,576
	Total in ₹	80,95,797	66,46,576



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 18: Revenue from Operations

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Sale of Services:		
	Sale of Services (Medical Tourism) Subsidiaries	20,69,58,262	10,80,63,350
	Gross Medical Tourism Treatment	-	-
	Commision	53,152	-
	Consultancy services	1,36,76,078	2,07,80,295
		22,06,87,492	12,88,43,645
	Sale of Goods:	20,77,004	4,313
		20,77,004	4,313
	Duty Drawback	20,77,004	-
			-
	Total in ₹	22,27,64,496	12,88,47,958

Note 19: Other Income

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Other operating income		
	Interest income	58,275	4,29,43,868
	Other non-operating income		
	Foreign Exchange Gain	57,02,603	19,90,745
	Sundry Balance Written back	-	-
	Profit on sales of Fixed assets	18,49,599	-
	Others	12,33,091	2,97,373
	Total in ₹	88,43,568	4,52,32,086

Note 20: Employment Benefit Expenses

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Salaries, Bonus, PF & ESIC	5,07,01,861	3,67,52,153
	Directors Remuneration	24,00,000	24,00,000
	Staff welfare expenses	15,02,911	7,38,114
	Total in ₹	5,46,04,772	3,98,90,267



Unihealth Cosultancy Private Limited
Notes forming part of the Consolidated financial statements

Note 21: Financial Cost

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
a	Interest expense on:		
	Term loan	1,06,45,436	1,84,20,587
	SIDBI Loan	11,38,953	16,97,743
	Others	1,266	18,12,869
b	Borrowing and other Charges	84,78,242	11,76,202
	Total in ₹	2,02,63,896	2,31,02,401

Note 22: Depreciation & Amortised Cost

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Depreciation	2,19,34,377	1,57,11,788
	Total in ₹	2,19,34,377	1,57,11,788

Note 23: Other Administrative Expenses

Sr. No	Particulars	₹	₹
		31-03-2020	31-03-2019
	Administration Expenses	8,85,697	30,69,155
	Advertisement Expenses	11,72,062	8,13,776
	Auditors Remuneration	2,96,000	7,74,762
	Business & software development Expenses	2,40,641	2,60,618
	Consultancy Charges	-	4,691
	Commission Charges	50,000	-
	Delayed payment of Statutory dues	16,983	41,103
	Discounts & Rebates	31,956	7,02,936
	Electricity Expenses	51,01,769	29,88,042
	Insurance Expenses	11,88,388	8,86,965
	Membership, Subscription & License Fees	11,32,282	8,92,555
	Motor Car Expenses	40,904	1,19,979
	Postage and telephone expenses	12,50,282	10,16,697
	Printing & Stationery	14,25,114	11,74,698
	Professional and Legal Expenses	1,60,58,419	86,31,555
	Rent, Rates and Taxes	34,24,466	27,09,640
	Repairs and Maintenance Expenses	36,70,634	22,63,737
	Security Expenses	11,46,845	12,96,403
	Sundry Expenses	47,12,478	49,49,506
	Travelling & Visa Expenses	54,42,628	66,06,545
	Total in ₹	4,72,87,549	3,92,03,363



Unihealth Consultancy Private Limited
Notes forming part of the Consolidated financial statements

NOTE 24: Additional Information to the Consolidated Financial Statements:

24.1	Contingent Liability : There is no Contingent Liability as at year end (PY NIL).
24.2	Statements of Account / balance confirmations, wherever received, have been reconciled and impact thereof, if any, has been dealt with to the extent agreed up on by the Company.
24.3	Information with regard to the additional information specified in paragraph 5 (ii), 5(iii), 5(iv), 5(v),5(vii) , 5(viii) (a) and 5(viii) (c) of part II of Schedule III to the Companies Act, 2013 are either nil or not applicable to the company.
24.4	As per Accounting Standards, the Company is SMC(Small and Medium sized Company) since it does not have borrowings in excess of rupees ten crore at any time during the immediately preceding accounting year and the Company has complied with all applicable accounting standards. As per section 2(85) of the Companies Act, 2013, the Company is SMC since its paid up share capital and turnover is below the threshold limit mentioned in the above-mentioned section.
24.5	In the opinion of the Board the Current Assets, Loans and Advances are approximately the value stated if realized in the ordinary course of business. Provision for Depreciation and for all known liabilities is adequate and not in excess of the amount reasonably necessary.

NOTE 25: Disclosures under Accounting Standards:

25.1 There is no retirement benefit to employee, hence no provision for Gratuity is required.

25.2 Related Party Transactions :

Details of related parties:

Name of Related Parties	Relationship
Akshay Parmar	Director
Anurag Shah	Director
Parag Shah	Director

Relatives of Directors

Mayuri Parmar
Mahendra Parmar
Parfulla Parmar

Entities under Common Control

Unihealth Pharmaceutical Limited
Aryavarta Trading Private Ltd
Unihealth Global Private Limited
Aarzeal technologies Private Ltd

25.3 Transactions with related parties

Amount in ₹

	Transactions		Balances	
	March 31, 2020	March 31, 2019	March 31, 2020	March 31, 2019
a) <u>Aarzeal Technologies Private Limited</u> Rental Service (Including Taxes)	1,41,600	1,41,600	-	-
b) <u>Unihealth Pharmaceuticals Pvt Ltd</u> Rental Service (Including Taxes)	2,05,320	2,05,320	51,330	-
c) <u>Akshay M. Parmar</u> Director Remuneration	18,00,000	18,00,000	-	-
Interest on Unsecured loan	-	74,316	-	-
Loan taken during the year	65,27,491	46,10,000	22,30,000	42,96,884
Loan repaid during the year	85,27,491	16,35,000	-	-
d) <u>Anurag R Shah</u> Director Remuneration	-	-	-	-
Interest on Unsecured loan	-	3,88,078	-	-
Loan taken during the year	37,45,000	31,85,000	15,45,250	47,54,518
Loan repaid during the year	66,05,000	32,29,750	-	-
e) <u>Parag R Shah</u> Director Remuneration	6,00,000	6,00,000	-	-
f) <u>Mayuri Parmar</u> Interest on Unsecured loan	-	60,839	-	-
Loan taken during the year	2,00,000	51,50,000	-	60,839
Loan repaid during the year	2,00,000	66,00,000	-	-
g) <u>Parfulla Parmar</u> Interest on Unsecured loan	-	3,458	-	-
Loan taken during the year	1,42,60,000	11,00,000	1,42,60,000	11,03,458
Loan repaid during the year	11,00,000	75,000	-	-
h) <u>Mahendra Parmar</u> Interest on Unsecured loan	-	-	-	-
Loan taken during the year	1,52,00,000	-	1,47,00,000	-
Loan repaid during the year	5,00,000	-	-	-



NOTE 26: Earning Per Share:

Particulars	For the year ended	For the year ended
	31 March, 2020	31 March, 2019
Basic & Diluted	-2.64	0.35
Net profit / (loss) for the year attributable to the	- 35 46 070	4 64 216
Weighted average No. of shares	13 41 875	13 39 685
Face Value per Share	Rs. 10	Rs. 10

NOTE 27: Deferred Tax (Liability) / Asset

Provision of Deferred Tax is made as per accounting standard 22 on taxes on Income issued by the Institute of Chartered Accountant of India. Since there is no virtual certainty

NOTE 28: Details of Transactions in foreign currency:

28.1 Earning in foreign currency (on accrual basis)

F.O.B. value of exports	20 60 804
Management Consultancy Service	Nil
Interest income	1 19 280
Dividend	Nil

Expenditure in foreign currency (on accrual basis)

Description	Year ended	Year ended
	March 31, 2020	March 31, 2019
Foreign Travelling Expense	16,465	1,69,911
Total	16,465	1,69,911

NOTE 29: Other Details:

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

As per our report of event date

R A Javiya & Associates
Chartered Accountants
Firm registration No: 137411W

ROHIT JAVIYA
Proprietor
M. No.: 152212
Mumbai
Date: 27/12/2020



For and on behalf of the Board of Directors
UnHealth Consultancy Private Limited

AKSHAY M PARMAR
Director
DIN:1533004
Mumbai
Date: 27/12/2020

ANURAG R HAN
Director
DIN:02544808



