

# JUPITER HOSPITAL PROJECTS PRIVATE LIMITED

ANNUAL ACCOUNTS  
AY 2020-2021

## CONTENTS

Particulars	Page No.
Directors' Report & Annexures.....	1-6
Auditors' Report.....	7-8
Balance Sheet.....	9
Profit & Loss Account.....	10
Cash Flow Statement.....	11
Notes on Financial Statement.....	12-14

## **DIRECTORS' REPORT**

Dear Members,

The Board of Directors is pleased to present the 9<sup>th</sup> Annual Report of the Company for the financial year ended 31<sup>st</sup> March, 2020.

### **FINANCIAL RESULTS AND OPERATIONS:**

The Directors are pleased to inform the members that the company has not started its activities yet.

The financial performance of the company, for the year ended 31<sup>st</sup> March, 2020 is summarized below:-

### **ANNUAL RETURN:**

The extracts of Annual Return pursuant to the provisions of section 92 read with Rule 12 of the companies (Management and Administration) Rules, 2014 is furnished in Annexure 1 and is attached to this Report.

### **NUMBER OF MEETINGS OF THE BOARD:**

Board Meetings are held at least once in every quarter. The time gaps between two meetings were not more than one hundred and twenty days. There were five Board Meetings held during the Financial Year from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 viz. on 12/06/2019, 09/09/2019, 20/11/2019, 13/02/2020 and 11/03/2020.

The Board is regularly apprised and informed of material business-related information. The agenda papers are circulated in advance to all the Board members. The quarterly results of the company, the annual plan and budgets, capital budgets etc. are placed before the Board, as and when required.

### **GENERAL MEETING:**

The Company has held extra ordinary general meeting on 2<sup>nd</sup> March, 2020 to increase its Authorised Share Capital and alteration of Articles of Association and Memorandum of Association of the Company.

### **DIVIDEND:**

The Board of Directors has not recommended any dividend for the financial year ended 31<sup>st</sup> March, 2020.

### **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:**

The company is not having any unpaid / unclaimed dividend of last year; the provisions of section 125 of the Companies Act, 2013 do not apply.

### **BOARD DIVERSITY:**

The Company recognizes and embraces the importance of a diverse board in its success. The Company believes that a truly diverse board will leverage difference in thought, perspective, knowledge, skill and industry experience that will help the Company to retain the competitive advantage.

### **DIRECTORS AND KMP:**

#### **Reappointments:**

Pursuant to the provisions of section 152 of the Companies Act, 2013 none of the Directors of the Company are liable to retire by rotation at the ensuing Annual General Meeting.

### **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:**

The Company has appointed Mr. V. Raghavan as an additional director with effect from 11/03/2020 during the year ended 31<sup>st</sup> March, 2020.

Dr. Ajay P Thakker Director of the Company, has resigned from the post of Directorship with effect from 11/03/2020.

### **DECLARATION OF INDEPENDENT DIRECTORS:**

The Company is not having any independent Director under Section 149 of the Companies Act, 2013 and relevant rules.

### **BOARD EVALUATION:**

Pursuant to the requirement of Section 134 (p) of the Companies Act, 2013, state that a formal annual evaluation needs to be made by the Board of its own performance. The performance evaluation of all directors was reviewed by the Board on annual basis. The Directors expressed their satisfaction with the overall evaluation.

**MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:**

No material changes and commitments affecting the financial position of the company during the financial year.

**EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESEVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORT:**

The Auditors Report for the fiscal year 2020 does not contain any qualification, reservation or adverse remark. The Auditors report is enclosed with the financial statements in this Annual Report.

**I) STATUTORY AUDITORS:**

The company has appointed Ms. Aswin P Malde & Co. under provision to section 139 of the Companies Act, 2013 as Statutory Auditors of the Company from conclusion of the Annual General Meeting held on 29/09/2017 till the conclusion of Annual General Meeting will be held in year 2022.

The Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

The Auditor in their report has not made any qualifications, reservations or adverse remarks for the Financial Year 2019-20.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:**

Loans, guarantees or investments covered under Section 186 of the Companies Act, 2013 form part of the Notes to the financial statements provided in the Audit Report.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:**

The Company has not entered contract / arrangements / transactions during the financial year with any related parties.

**TRANSFER TO RESERVES:**

The company has not proposed to transfer any amount to the General Reserve as the Company has not done any profit during the year.

## **PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:**

Disclosures pertaining to remuneration and other details of employee as required under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014:

- a. Information as required by the provisions of Rule 5 (2) (i) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016, regarding particulars of employees drawing Rs. 1,02,00,000/- per annum is NIL.
- b. Information as required by the provisions of Rule 5 (2) (ii) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016, regarding particulars of employees drawing Rs. 8,50,000/- per month is NIL.
- c. Information as required by the provisions of Rule 5 (2) (iii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, regarding particulars of employees drawing remuneration in excess of that drawing by the Managing Director or Whole time Director or Manager and hold by himself or along with his/her spouse and dependent children, not less than two percent., of the equity shares of the Company is NIL.

## **DISCLOSURES:**

The Company being private limited Company and who has not started its activities yet, so the disclosures relating to Audit Committee, Nomination and Remuneration and Investors Relationship Committee, Corporate Social Responsibility Committee and Vigil Mechanism/ Whistle Blower policy and Independent Director meeting are not disclosed.

## **RISK MANAGEMENT POLICY:**

The company does not have any risk management policy as the elements of risk threatening the company's existence is very minimal.

## **SECRETARIAL STANDARD:**

The Company complies with all applicable mandatory secretarial standards issued by the Institute of Company Secretaries of India.

## **CREDIT RATING:**

The Company has not obtained ratings during the year ended 31<sup>st</sup> March, 2020.

## **FIXED DEPOSIT:**

The Company has not accepted any fixed deposits and no amount of principal or interest is outstanding during the year ended 31<sup>st</sup> March, 2020.

#### **REPORTING OF FRAUDS BY AUDITORS:**

During the year under review, statutory Auditors has reported under section 143(12) of the Companies Act, 2013, there is no instances of fraud committed against the Company.

#### **HOLDING COMPANY:**

The Company is wholly owned subsidiary Company of Jupiter Life Line Hospitals Ltd. During this year the Company has not yet stated its activity. The Company has received funds from its holding Company and Dr. Rajesh Kasliwal for the support of the Company for its new project and implementation.

#### **PARTICULARS AS REQUIRED U/S 314(3)(m) OF THE COMPANIES ACT, 2013 :**

- a. Conservation of energy: NIL
- b. Technology Absorption: NIL
- c. Foreign Exchange Earnings / Outgo : NIL

#### **CORPORATE SOCIAL RESPONSIBILITY:**

Provision of Section 135 of the Companies Act, 2013 is not applicable.

#### **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

As the Company is still not active and has not employed more than 10 employees. The Sexual Harassment of women at the workplace (Prevention Prohibition & Redressal) Act, 2013 is not applicable to the Company.

#### **DIRECTORS' RESPONSIBILITY STATEMENT:**

Pursuant to the requirement u/s 134 (3) (c) of the Companies Act, 2013, the Board of Directors confirms:

- a. that in the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2020, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b. that the Directors have selected such accounting policies and applied consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;

- c. that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. that the Directors have prepared the annual accounts on a going concern basis.
- e. that the Directors have laid down internal financial controls in the Company that are adequate and were operating effectively.
- f. that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**ACKNOWLEDGEMENT:**

We thank our shareholders, professionals, employees and, service providers for their continued support and co-operation during the year. The company wishes to place on record the whole hearted support and sincere co-operation received from its bankers, Axis Bank Ltd., State Bank of India and The Thane Janata Sahakari Bank Ltd. and various Government agencies.

For and on behalf of the Board

Date: 08-07-2020

Place: Mumbai

Sd/-  
Dr. Ankit Thakker  
Director  
DIN: 02874715



**Independent Auditor's Report**

To,  
The Members,  
JUPITER HOSPITAL PROJECTS PRIVATE LIMITED

**Report on the Standalone Financial Statements**

We have audited the accompanying financial statements of JUPITER HOSPITAL PROJECTS PRIVATE LIMITED which comprise the balance sheet as at 31 March 2020, the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2020 and its loss for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

1. 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 purposes 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 dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on 31 March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

**AS PER OUR REPORT OF EVEN DATE  
FOR ASWIN P. MALDE & CO.  
CHARTERED ACCOUNTANTS  
F.R.N 100725W**

**Place: Mumbai  
Date: 08-07-2020  
UDIN: 20032662AAAACQ9480**

**Sd/-  
ASWIN P. MALDE  
PROPRIETOR  
M. NO. 032662**

**Jupiter Hospital Projects Private Limited**

**Balance Sheet as at 31st March, 2020**

Particulars	Note No.	31/03/2020 Rs.	31/03/2019 Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	1,00,000	1,00,000
(b) Reserves and surplus	2	(62,081)	(54,823)
<b>Sub Total</b>		<b>37,919</b>	<b>45,177</b>
<b>2 Share application money pending allotment</b>		-	-
<b>Sub Total</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>Sub Total</b>		-	-
<b>4 Current liabilities</b>			
(a) Short-term borrowings	3	20,40,37,910	-
(b) Trade payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions	4	13,500	12,000
<b>Sub Total</b>		<b>20,40,51,410</b>	<b>12,000</b>
<b>TOTAL</b>		<b>20,40,89,329</b>	<b>57,177</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>1 (a) Fixed assets</b>			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
<b>Sub Total</b>		-	-
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	5	1,56,329	57,177
(e) Short-term loans and advances	6	20,00,00,000	-
(f) Other current assets	7	39,33,000	-
<b>Sub Total</b>		<b>20,40,89,329</b>	<b>57,177</b>
<b>TOTAL</b>		<b>20,40,89,329</b>	<b>57,177</b>

As per our Report of even date

**Aswin P Malde & Co.**  
(Chartered Accountants)  
Firm Regn No 100725W

For and on behalf of the Board of Directors of  
Jupiter Hospital Projects Private Limited.

Sd/-  
Aswin Malde  
Proprietor  
M No. 032662

Sd/-  
Dr. Ankit Thakker  
Director  
DIN: 02874715

Sd/-  
Mr. V Raghavan  
Director  
DIN: 00008182

Place: Mumbai  
Date: 08/07/2020  
UDIN: 20032662AAAACQ9480

**Jupiter Hospital Projects Private Limited.**

**Statement of Profit & Loss Account for the period ending on 31st March, 2020**

Particulars	Note No.	31/03/2020 Rs.	31/03/2019 Rs.
<b>Revenue</b>			
I. Revenue from operations		-	-
II. Other income		-	-
<b>III. Total Revenue (I + II)</b>		<b>-</b>	<b>-</b>
<b>IV. Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	8	7,258	2,371
<b>Total expenses</b>		<b>7,258</b>	<b>2,371</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>(7,258)</b>	<b>(2,371)</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>(7,258)</b>	<b>(2,371)</b>
VIII. Extraordinary Items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>(7,258)</b>	<b>(2,371)</b>
<b>X Tax expense:</b>		<b>-</b>	<b>-</b>
<b>XI Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>(7,258)</b>	<b>(2,371)</b>
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
<b>XV Profit (Loss) for the period (XI + XIV)</b>		<b>(7,258)</b>	<b>(2,371)</b>
XVI Earnings per equity share:			
(1) Basic		(0.73)	(0.24)
(2) Diluted		(0.73)	(0.24)

**As per our Report of even date**

**Aswin P Malde & Co.**  
(Chartered Accountants)  
Firm Regn No 100725W

**For and on behalf of the Board of Directors of**  
**Jupiter Hospital Projects Private Limited**

Sd/-  
Aswin Malde  
Proprietor  
M No. 032662

Sd/-  
Dr. Ankit Thakker  
Director  
DIN: 02874715

Sd/-  
Mr. V Raghavan  
Director  
DIN: 00008182

Place: Mumbai  
Date: 08/07/2020  
UDIN: 20032662AAAACQ9480

**Jupiter Hospital Projects Private Limited**

**Cash Flow Statement for the period ended 31st March 2020**

Particulars	31/03/2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Profit Before Tax	(7,258)
Adjustment for:	
Depreciation	-
	<u>(7,258)</u>
Operating profit before working capital change	
Adjusted for	
Trade and other receivable	-
Inventories	-
Other Current assets	(39,33,000)
Current Liabilities and provision	1,500
	<u>(39,31,500)</u>
Cash Generated from operations	<u>(39,38,758)</u>
Taxes Paid (net of refunds)	-
Income Tax Paid	-
Net Cash from operating activities	<u>(39,38,758)</u>
<b>B Cash flow from Investing Activities</b>	-
Net Cash used in Investing Activities	<u>-</u>
<b>C Cash Flow from Financing Activities</b>	
Outflow from Short Term Loans & Advances	(20,00,00,000)
Proceed from Short Term Borrowing	20,40,37,910
Net Cash from Financing Activities	<u>40,37,910</u>
Net Increase in Cash and Cash equivalent	<u><b>99,152</b></u>
Opening Balance of Cash and Cash equivalent	57,177
Closing Balance of Cash and Cash equivalent	1,56,329
Net Increase in Cash and Cash equivalent	<u><b>99,152</b></u>

**Notes:**

- 1) The cash flow statement has been prepared in accordance with the requirements of Accounting Standard 3 - issued in terms of the Companies Act, 2013.
- 2) The figures in brackets indicate outflows of cash and cash equivalents.
- 3) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.

**Aswin P Malde & Co**  
**(Chartered Accountants)**  
**Firm Regn No 100725W**

**For and on behalf of the Board of Directors of**  
**Jupiter Hospital Projects Private Limited**

**Sd/-**  
**Aswin Malde**  
**Proprietor**  
**M No. 032662**

**Sd/-**  
**Dr. Ankit Thakker**  
**Director**  
**DIN: 02874715**

**Sd/-**  
**Mr. V Raghavan**  
**Director**  
**DIN: 00008182**

**Place: Mumbai**  
**Date: 08/07/2020**  
**UDIN: 20032662AAAACQ9480**

## Jupiter Hospital Projects Private Limited

### Notes on Financial Statement for the year ended 31st March, 2020

The previous year figures have been regrouped/ reclassified, wherever necessary to conform to the current year presentation

#### 1 SHARE CAPITAL

##### a Authorised Share Capital

4,00,00,000 (10,000) Equity Shares of Rs.10/- each

31/03/2020

Rs.

31/03/2019

Rs.

40,00,00,000

1,00,000

##### b Issued, Subscribed & Paid Up

10,000 (10,000) Equity Shares of Rs.10/- each fully Paid

1,00,000

1,00,000

1,00,000

1,00,000

##### c Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	31/03/2020	31/03/2019
	No. of shares	No. of shares
At the beginning of the period	10000	10000
Add: Shares Issued during the year	NIL	NIL
Less: Shares bought back during the year	NIL	NIL
Add: Other movements during the year	NIL	NIL
Outstanding at the end of the period	10000	10000

##### d Terms/rights attached to equity shares

The Company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company has not recommend any dividend for the year ended 31st March, 2020

##### e Details of shareholders holding more than 5% shares in the Company

	31/03/2020		31/03/2019	
	No. of shares	% holding in the class	No. of shares	% holding in the class
Equity shares of Rs. 10 each fully paid up				
Dr. Ankit Thakker	-	-	9,999	99.99%
Jupiter Lifeline Hospitals Ltd	9,999	99.99%	-	-

As per records of the Company, including its Register of Members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

##### f Aggregate number of bonus shares issued and shares issued for consideration other than cash during the period of five years immediately preceding the reporting date

The Company has not issued any bonus shares nor has there been any buy back of shares during Financial years.

##### g Subsidiary of Jupiter Lifeline Hospitals Limited.

During the year 9999 equity shares were transferred to Jupiter Lifeline Hospitals Limited.

Jupiter Lifeline Hospitals Limited holds 99.99% shares;As per definition u/s 2(46) has become the Holding Company

#### 2 RESERVES AND SURPLUS

##### Surplus/Loss in the Statement of Profit & Loss

Balance at the beginning of the year

31/03/2020

Rs.

31/03/2019

Rs.

(54,823)

(52,451)

Additional during the Year

(7,258)

(2,371)

Balance at the end of the year

(62,081)

(54,823)

**Jupiter Hospital Projects Private Limited**

**Notes on Financial Statement for the year ended 31st March, 2020**

	<b>31/03/2020</b>	<b>31/03/2019</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>3 SHORT TERM BORROWINGS</b>		
DR RAJESH KASLIWAL	9,37,50,000	-
JUPITER LIFELINE HOSPITALS LTD	11,02,87,910	-
	<b>20,40,37,910</b>	<b>-</b>
<b>4 SHORT TERM PROVISIONS</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
<b>Provisions</b>	<b>Rs.</b>	<b>Rs.</b>
Provision for Audit Fees	13,500	12,000
	<b>13,500</b>	<b>12,000</b>
<b>5 CASH AND BANK BALANCE</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
<b>Cash and Cash equivalents</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Cash on Hand</b>	16	16
	16	16
<b>Balance with Banks</b>		
On current account	1,56,313	57,161
	<b>1,56,329</b>	<b>57,177</b>
<b>6 SHORT TERM LOANS AND ADVANCES</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
	<b>Rs.</b>	<b>Rs.</b>
VISHESH DIAGNOSTICS PVT LTD	20,00,00,000	-
(Advance given for investment in project in Indore)		
	<b>20,00,00,000</b>	<b>-</b>
<b>7 OTHER CURRENT ASSETS</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
	<b>Rs.</b>	<b>Rs.</b>
MISCELLANEOUS EXPENSES	39,33,000	-
	<b>39,33,000</b>	<b>-</b>
<b>8 OTHER EXPENSES</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
<b>Opening Balance</b>	<b>Rs.</b>	<b>Rs.</b>
Audit Fees	1,500	1,500
LEI Fees	5,310	-
Bank Charges	448	271
ROC Fees	-	600
	<b>7,258</b>	<b>2,371</b>
<b>8.1 Payment to Auditors as :</b>	<b>Rs.</b>	<b>Rs.</b>
a) Auditor:		
Statutory Audit Fees	1,500	1,500
	<b>1,500</b>	<b>1,500</b>
<b>9 EARNING PER SHARE (EPS):</b>	<b>Rs.</b>	<b>Rs.</b>
a) Net Profit after tax as per Statement of Profit & Loss attributable to Equity shareholders	(7,258)	(2,371)
b) Number of equity shares	10,000	10,000
c) Basic and Diluted EPS (Rs.)	(0.73)	(0.24)
d) Face value per equity share (Rs.)	10	10

## Jupiter Hospital Projects Private Limited

### Notes to Financial Statements

#### Significant accounting policies are:

- a) **Accounting Convention:** The financial statements are prepared under the Historical cost. Convention in accordance with applicable accounting standards and relevant standards and relevant presentational of the Companies Act, 2013.
- b) **Revenue Recognition:** The Company follows accrual method of accounting for recognition of all income and expenses.
- c) **Fixed Assets:** There are no fixed assets.
- d) **Depreciations:-** There are no Fixed Assets hence no provision for depreciation is made.
- e) **Earnings per share:** Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- f) **Contingent Liability:** There are no contingent liabilities as on 31-03-2020

As per our Report of even date

Aswin P Malde & Co.  
(Chartered Accountants)  
Firm Regn No 100725W

For and on behalf of the Board of Directors of  
Jupiter Hospital Projects Private Limited

Sd/-  
Aswin Malde  
Proprietor  
M. No. 032662

Sd/-  
Dr. Ankit Thakker  
Director  
DIN: 02874715

Sd/-  
Mr. V Raghavan  
Director  
DIN: 00008182

Place: Mumbai

Date: 08-07-2020

UDIN: 20032662AAAACQ9480