

MEDULLA HEALTHCARE PRIVATE LIMITED

AUDIT REPORT & FINANCIAL STATEMENTS

F.Y.- 2022-23

ASWIN P. MALDE & CO.

CHARTERED ACCOUNTANTS

405, JAY COMMERCIAL PLAZA,
JUNCTION OF S. L. ROAD & M. G. ROAD,
MULUND (W), MUMBAI - 400 080.
TEL.: 022 - 25925227/ 9820216534

Independent Auditor's Report

To,

The Members of Medulla Healthcare Private Limited

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Medulla Healthcare Private Limited, which comprise the Balance sheet as at March 31, 2023 and the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone 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 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, and its Profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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



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 Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 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 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 the 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

We 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.

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.

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 including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 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"; and
- (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 has disclosed the impact, if any of pending litigations on its financial position in its financial statements;
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
 - iii. There are no amounts which are 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, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - iv. (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from



any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- iv. (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

For **Aswin P. Malde & Co.**

Chartered Accountants

Firm's registration number: 100725W



Aswin P. Malde

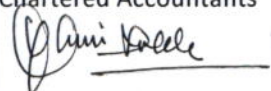
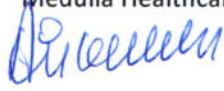


Proprietor

Membership number: 032662

Date: 08/06/2023

UDIN: 23032662BGUSX79608

Medulla Healthcare Private Limited			
Balance Sheet as at March 31, 2023			
	Particulars	Note No.	Rs. In Lakhs
			31-03-23
I	ASSETS:		
1.	Non-Current Assets:		
	(a) I Property, plant and equipment		-
	(b) II Capital work-in-progress		-
	(c) III Goodwill		-
	(d) IV Other intangible assets		-
	(e) Financial assets:		
	(i) Other financial assets		-
	(ii) Investments		-
	(iii) Trade receivables		-
	(f) Deferred tax asset [net]		-
	(g) Other non-current assets		-
			-
2.	Current Assets:		
	(a) Inventories		-
	(b) Financial assets:		-
	(i) Investments		-
	(ii) Trade receivables		-
	(iii) Cash and cash equivalents	3	8.05
	(iv) Loans		-
	(c) Other current assets	4	0.04
			8.09
	Total Assets (1+2) :		8.09
II	EQUITY AND LIABILITIES:		
1.	Equity:		
	Equity share capital	5	1.00
	Other equity	6	(174.16)
			(173.16)
2.	Non-current liabilities:		
	(a) Financial liabilities:		
	(i) Borrowings		-
	(ii) Other financial liabilities		-
	(b) Provisions		-
	(c) Deferred tax liabilities [net]		-
	(d) Other non current liabilities		-
			-
3.	Current liabilities:		
	(a) Financial Liabilities:		
	(i) Borrowings		-
	(ii) Trade payables:		
	Due to Micro, Small and Medium Enterprises		-
	Due to other than Micro, Small and Medium Enterprises	7	0.22
	(iii) Other financial liabilities		-
	(b) Other current liabilities	8	164.39
	(c) Provisions	9	16.64
	(d) Current tax liabilities [net]		-
			181.25
	Total Equity & Liabilities (1+2+3) :		8.09
	Significant Accounting Policies	2	
	Notes to the Financial Statements	1 to 15	
<p>As per our report of even date</p> <p>For Aswin P. Malde & Co. For and on behalf of the Board of Directors of</p> <p>Chartered Accountants Medulla Healthcare Private Limited</p> <p>Firm's Registration No. 1007250</p> <p>Aswin P. Malde (Proprietor)</p> <p>Membership No. 032662</p> <p>Mumbai</p> <p>Date: 08/06/2023</p> <p>UDIN: 23032662B4USX79608</p> <p>Dr. Ankit Thakker Director DIN: 00120887</p> <p>Dr. Ankit Thakker Director DIN: 02874715</p>			

Medulla Healthcare Private Limited			
Statement of Profit and Loss as at March 31, 2023			
	Particulars	Note No.	Rs. In Lakhs
			31-03-23
I	REVENUE:		
	(a) Revenue from operations		-
	(b) Other income	10	0.12
	Total Income		0.12
II	EXPENSES:		
	(a) Cost of materials consumed		-
	(b) Purchases of stock-in-trade		-
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade		-
	(d) Employee benefits expense	11	169.68
	(e) Finance costs		-
	(f) Depreciation and amortisation expenses		-
	(g) Other expenses	12	1.87
	(h) Professional Fees	12	2.72
	Total Expenses		174.28
III	Profit or Loss before exceptional items and tax (I-II)		(174.16)
	Exceptional items		-
IV	Profit or Loss before tax		(174.16)
	Less: Tax expense:		-
V	Profit or Loss for the year (III-IV)		(174.16)
VI	Other Comprehensive Income [OCI]:		-
VII	Other Comprehensive Income for the year [net of tax] (V-VI)		-
VII	Total Comprehensive Income for the year [net of tax] (VI-VII)		(174.16)
IX	Basic Earnings per equity share [EPS]	13	(1,741.62)
X	Diluted Earnings per equity share [EPS]	13	(1,741.62)
	Significant Accounting Policies	2	
	Notes to the Financial Statements	1 to 15	
<p>As per our report of even date For Aswin P. Malde & Co. Chartered Accountants</p> <p>For and on behalf of the Board of Directors of Medulla Healthcare Private Limited</p>			
 Aswin P. Malde (Proprietor) Membership No. 032662 Mumbai Date: 08/06/2023 UDIN: 23032662B4USXY9608		 Dr. Ajay Thakker Director DIN: 00120887	
		 Dr. Ankit Thakker Director DIN: 02874715	

Medulla Healthcare Private Limited		
Cash Flow Statement for the period ended 31st March 2023		Rs. In Lakhs
	31-Mar-23	
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax		(174.16)
Adjustment for:		
Share in Profits of Jupiter Pharmacy	-	
Share in Profit / Loss of Partnership Firms	-	
Depreciation	-	
Dividend received	-	
Profit from Sale of Asset	-	
Interest Income	-	
Finance Cost	-	
Other Income	-	-
Operating profit before working capital change		(174.16)
Adjusted for		
Trade and other receivable	-	
Inventories	-	
Other Current assets	(0.04)	
Current Liabilities and provision	181.25	181.21
Cash Generated from operations		7.05
Taxes Paid (net of refunds)		-
Income Tax Paid		-
Net Cash from operating activities		7.05
B Cash flow from Investing Activities		
Purchase of Fixed Assets		-
Investments in Corporates and Partnership Firms		-
Short Term Loans and Advances		-
Interest Income		-
Dividend Income		-
Other Income		-
Net Cash used in Investing Activities		-
C Cash Flow from Financing Activities		
Proceeds from issue of Equity Shares		1.00
Proceed from Call money received		-
Inflow from Other Non Current Liabilities		-
Inflow from Short Term Loans & Advances		-
Proceed from Long Term Borrowings		-
Repayment Long Term Borrowings		-
Proceed from Short Term Borrowing		-
Dividend Paid		-
Interest Paid		-
Net Cash from Financing Activities		1.00
Net Increase in Cash and Cash equivalent		8.05
Opening Balance of Cash and Cash equivalent	-	
Add : Credit Card Receivables & Others		-
Closing Balance of Cash and Cash equivalent		8.05
Net Increase in Cash and Cash equivalent		8.05

Notes:

- The cash flow statement has been prepared in accordance with the requirements of Accounting Standard 3 - issued in terms of the Companies Act, 2013.
- The figures in brackets indicate outflows of cash and cash equivalents.

For Aswin P. Malde & Co.
Chartered Accountants

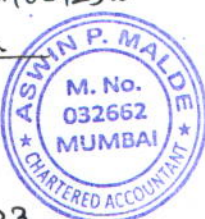
Firm's Registration No.: 100725W

Aswin P. Malde

Aswin P. Malde
(Proprietor)
M. No. 032662
Mumbai

Date: 08/06/2023

UDIN: 23032662B4USX79608



For and on behalf of the Board of Directors of
Medulla Healthcare Private Limited

Dr. Ajay Thakker

Dr. Ajay Thakker
Director
DIN: 00120887

Dr. Ankit Thakker

Dr. Ankit Thakker
Director
DIN: 02874715

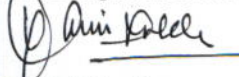
Medulla Healthcare Private Limited
Statement of Change in Equity for the year ended March 31, 2023

1	Equity Share Capital:		
	Equity Shares of ₹ 10/- each, Issued, Subscribed and Fully Paid-up:		
		31-03-23	
		No. of Shares	Rs.
	Balance at the beginning of the current reporting period	-	-
	Changes in Equity Share Capital due to prior period errors	-	-
	Restated balance at the beginning of the current reporting period	-	-
	Changes in equity share capital during the current year	10,000	1,00,000.00
	Balance at the end of the current reporting period	10,000	1,00,000.00

2	Other Equity:	Rs. in Lakhs			
	Particulars	Reserves and Surplus			
		Capital Reserve	Securities Premium	General Reserve	Retained Earnings
	Balance at the beginning of the current reporting period				
	Changes in accounting policy or prior period errors			-	
	Restated balance at the beginning of the current reporting period			-	
	Total Comprehensive Income for the current year			-	(174.16)
	Less: Dividend				-
	Any other change		-		-
	Balance at the end of the current reporting period				
	As at March 31, 2023		-	-	(174.16)

For Aswin P. Malde & Co.
(Chartered Accountants)

Firm's Registration No. 100725W



Aswin P. Malde
(Proprietor)
M. No. 032662
Mumbai

Date: 08/06/2023

UDIN: 23032662BGUSXY9608



For and on behalf of the Board of Directors of
Medulla Healthcare Private Limited



Dr. Ajay Thakker
Director
DIN: 00120887



Dr. Ankit Thakker
Director
DIN: 02874715

Medulla Healthcare Private Limited			
			Rs. in Lakhs
Notes on standalone Financial Statement as at 31st March 2023			
Note: 3 - Cash and cash equivalents:			
			31-Mar-2023
Balances with banks			
Current Accounts			6.80
Fixed Deposits with Banks			1.25
Cash on hand			-
			8.05
Note: 4 - Other Current Assets:			
			31-Mar-2023
Accrued Interest on Fixed Deposit			0.04
Balance with Statutory Authority			0.00
			0.04
Note: 5 - Equity share capital:			
			31-Mar-2023
Authorised:			
50,000 Equity shares of Rs.10/- each			5.00
			5.00
Issued, Subscribed and fully Paid-up:			
10000 Equity Shares of Rs.10/- each fully Paid			1.00
			1.00
A. The reconciliation in number of equity share is as under:			
Number of shares at the beginning of the year			-
Add: Shares issued during the year			10,000
Number of shares at the end of the year			-
			10,000
B. The Company has equity shares which ranks pari passu and carry equal rights with			
Details of Shareholder holding more than			
C. 5% of shares:			
a. Equity Shares:			
Jupiter Life Line Hospitals Limited			
(Out of the above 1 share held by Dr Ajay Thakker as nominee)			
D. The company during the preceeding five years has not:			
Allotted any shares other than cash or Allotted any shares by way of bonus shares or			
bought back any shares			
Disclosure of Shareholding of Promoters:			
Shares held by promoters at the end of the year			
S. No	Promoter name	No. of Shares	% of total shares
1	Jupiter Life Line Hospitals Limited	10,000	100.00
*Promoter here means promoter as defined in the Companies Act, 2013.			



Medulla Healthcare Private Limited	
	Rs. in Lakhs
Notes on standalone Financial Statement as at 31st March 2023	
Note: 6 - Other equity:	
	31-Mar-2023
General Reserve:	
Balance as per last Balance Sheet	-
Addition during the year	-
Balance at the end of the year	-
Securities Premium:	
Balance as per last Balance Sheet	-
Add: Addition pursuant to issue of shares (net of redemption)	-
Balance as at the end of the year	-
Retained Earnings:	
Balance as per last Balance Sheet	-
Add: Profit for the year	(174.16)
Less: Transfer to General Reserve	-
Less: Divident Paid	-
Less: MAT credit entitlement	-
Add: Other Comprehensive income for the year	-
Balance as at the end of the year	(174.16)
	(174.16)
Note: 7 - Trade Payables	
	31-Mar-2023
Due to Micro and Small Enterprises [*]	-
Due to other than Micro and Small Enterprises	0.22
	0.22
Note: 8 - Other non-current Liability:	
[Unsecured, Considered Good unless otherwise stated]	31-Mar-2023
Capital Advances	-
Advances from Holding Company	164.39
	164.39
Note: 9 - Provisions:	
	31-Mar-2023
Provision for Income tax	
Provision for Expenses	12.76
Statutory Dues	3.88
	16.64



Medulla Healthcare Private Limited	
Notes on standalone Financial Statement as at 31st March 2023	
Rs. in Lakhs	
Note: 10 - Other Income:	
Other Income	31-Mar-2023
	0.12
	0.12
Note: 11 - Employee Benefits Expense:	
Salaries and wages Contribution to provident and other funds	31-Mar-2023
	169.68
	0.00
	169.68
Note: 12 - Other Expenses:	
Rent, Rates & Taxes Insurance Charges Office Expenses Professional fees: For Other Services	31-Mar-2023
	0.15
	1.58
	0.14
	1.87
	2.72
	2.72
Note: 13 - Calculation of Earnings per equity share [EPS]:	
The numerators and denominators used to calculate the basic and diluted EPS are as follows: A. Profit attributable to Shareholders B. Numbers Basic and weighted average number of Equity C. Basic EPS D. Diluted EPS	31-Mar-2023
	(1,74,16,218)
	10,000
	(1,741.62)
	(1,741.62)



Medulla Healthcare Private Limited

Note No. 14

Related Party Transaction

[Pursuant to Clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013, and Rule 8(2) of the Companies (Accounts) Rules, 2014 – AOC-2]

Name(s) of the Related Party	Nature of Relationship	Nature of contracts/ arrangements/ transactions	Duration of contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval with the Board, if any	Amount Paid as Advance, if any
Jupiter Lifeline Hospitals Limited	Holding	Current support	Ongoing	Current support		

Transactions during the year

	Rs. In lakhs
Holding Co	164.39



Medulla Healthcare Private Limited

Note: 15 - Ratio

Particulars	Formulae	Ratios
Current ratio	Current Asset / Current Liability	0.04
Debt-Equity	Long Term Debt/ Shareholder's equity	-
Debt service coverage ratio	Earnings available for debt services / Interest + Installments	-
Return on equity ratio	Net Profit After Taxes / Equity Share holders Fund	1.01
Inventory turnover ratio	Sales / Average Inventory	-
Trade receivables turnover ratio	Credit Sales / Average Accounts receivable	-
Trade payables turnover ratio	Annual Purchases / Average Accounts payable	-
Net capital turnover ratio	Sales/ networth	-
Net profit ratio	NPAT / Sales x 100	0.00%
Return on capital employed	EBIT / Capital employed x 100	1.01
Return on investment	NPAT / Investments x 100	0.00%



MEDULLA HEALTHCARE PRIVATE LIMITED

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION.

The main objective of Medulla Healthcare Private Limited is to run, undertake, execute, manage, develop, own, acquire, establish the business in India or elsewhere to carry out all kinds of activities in healthcare, pharmaceutical, laboratories, diagnostic centres and rehabilitation centers, hospitality and to do all incidental acts and things necessary for above objects.

STANDALONE SIGNIFICANT ACCOUNTING POLICIES

a) Statement of compliance

The financial statements have been prepared in accordance with Ind AS standards notified under the Companies (Indian Accounting Standards) Rules, 2015.

b) Basis of Accounting

The financial Statements are prepared on accrual basis under the Historical Cost Convention. The accounting policies have been consistently applied unless otherwise stated.

c) Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles which require the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from those estimates and are recognized in the period in which results are known/ materialized.

d) Employee benefits: -

Regular contributions are made to the State administered Provident Fund which is charged against revenue.

Expenses and liabilities in respect of employee benefits are recorded in accordance with Accounting Standard - Employee Benefits "AS 15".

Provident fund

The Company contributes to the statutory provident fund of the Regional Provident Fund Commissioner, in accordance with Employees provident fund and Miscellaneous Provision Act, 1952. The plan is a defined contribution plan and contribution paid or payable is recognized as an expense in the period in which the employee renders services.

e) Earnings per Share: -

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity share holders by the weighted average number of equity shares outstanding during the period.



For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all potential equity shares.

f) Dues to Micro and Small Enterprises: -

This information is required to be disclosed under the Micro, Small and Medium enterprises Development Act 2006. It has to be determined to the extent such parties have been identified on the basis of information available with the Company.

g) Cash and cash equivalents: -

Cash and cash equivalents include cash in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

h) Promoter Shareholding

Shares held by the Promoters at 31 st March 2023				
Sr. No.	PROMOTER'S NAME	NO. OF SHARES	% OF TOTAL SHARES	% CHANGE DURING THE PERIOD
1	Jupiter Life Line Hospitals Limited	10,000	100%	Nil

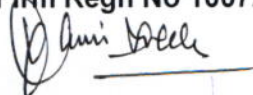
i) Trade Payables

As on 31/03/2023

Amounts in Rs. Lakhs

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr	1-2 yrs	2-3 yrs	More than 3 yrs	
MSME	-	-	-	-	-
Others	0.02	-	-	-	0.02

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



Aswin P Malde
(Proprietor)
M. NO. 032662



Date: 08/06/2023

Place: Mumbai

UDIN: 23032662B4USXY9608

For and on behalf of the Board of Directors of
Medulla Healthcare Private Limited



Dr. Ajay Thakker
Director
DIN: 00120887



Dr. Ankit Thakker
Director
DIN: 02874715