

**SUNDRY CREDITORS**

(Rs In Lacs)

<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
425	S.S.ENTERPRISES (IPD)	17.39
426	Sahu Surgical Emporium Pvt Ltd - Consignment	36.45
427	Sahu Surgical Emporium Pvt Ltd - IPD	46.22
428	SAMIN KUMAR SHARMA AND MANJU SHARMA (CCD)	28.72
429	SANJEEVNI HEALTH CARE-IPD	1.16
430	SANKALP INTERIORS	0.25
431	Sanlar Imex Services Pvt Ltd	0.03
432	Santokba Durlabhji Memorial Hospital	0.11
433	Sapsun Industries	3.04
434	SAR SURGICAL	0.09
435	Satyam Printer Services	6.64
436	Satyam Printer Services (AMC/CMC)	2.67
437	Saurabh Jain ( SNR )	0.41
438	SBL MEDICAL SYSTEMS (STORE)	0.22
439	SDS MEDICAL SYSTEMS (IMPLANTS)	203.71
440	Sea-Coast Surgical - Consignment	10.07
441	Secretary, Jaipur Development Authority, Jaipur	43.95
442	SET MY LOGO	0.00
443	Seven Sol Remedies Pvt. Ltd.	0.03
444	Seven Sol Remedies Pvt.Ltd -IPD	1.91
445	SHANTI PHARMACEUTICALS - Consignment	0.79
446	Shanti Pharmaceuticals- Ipd	1.53
447	Shanti Pharmaceuticals-Store	0.25
448	Shantinath Surgicals - IPD	0.01
449	SHARMA DISTRIBUTORS (OPD)	0.00
450	Sharma DJ Point	0.15
451	SHINE & STANDARD	14.32
452	SHIV KRIPA MEDICOS (OPD)	3.99
453	SHIV KRIPA MEDICOSE	1.83
454	Shiv Shakti Bakers	0.32
455	SHIVAM IMPEX	10.41
456	SHIVAM IMPEX-OPD	0.05
457	SHIVAM MEDICALS	0.28
458	Shivam Medicals (OPD)	1.93
459	Shivansh Pharmaceutical	0.13
460	SHIVSHAKTI SURGICALS	3.09
461	Shivshakti Surgicals - Consignment	61.01
462	SHREE AG PHARMAA	0.00
463	SHREE AG PHARMAA (OPD)	0.95
464	SHREE ANANAD MEDISALES-IPD	0.08
465	SHREE ANAND MEDISALES- OPD	0.20
466	SHREE NEWS PAPER AGENCY	0.40
467	SHREE RADHEY DISTRIBUTORS	0.34
468	Shree Ram Constrution	1.33
469	Shree Ram Granimarmo Pvt Ltd	0.05
470	Shree Sonu Medicoase - IPD	0.60
471	SHREE SONU MEDICOSE - OPD	0.13
472	SHREE VINAYAK SURGICALS	0.01
473	SHRI J.P. PHARMA	15.95
474	SHRI J.P.PHARMA (OPD)	0.09
475	SHRI LAXMI CORPORATION	13.73
476	SHRI LAXMI CORPORATION (OPD)	0.00
477	SHRI NATH PHARMA-OPD	0.00

**SUNDRY CREDITORS**

(Rs In Lacs)

<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
478	Shri Ram Medical Agencies (OPD)	0.02
479	Shri Ram Pharma Agencies (OPD)	0.38
480	SHRI SHYAM TRADERS	0.54
481	SHUBH SALES & SERVICES	0.07
482	SHUBH SURGICAL & PHARMACEUTICALS	3.48
483	SHUBH SURGICAL & PHARMACEUTICALS - Consignment	5.22
484	SHUBH SURGICAL & PHARMACEUTICALS - OPD	0.09
485	Shubhang Surgical & Generals - IPD	0.15
486	Shubhangi Surgicals	1.25
487	Shubhangi Surgicals - OPD	0.00
488	SIDDHARTHA PHARMACEUTICALS(OPD)	0.02
489	SIDHIVINAYAK SURGICALS	0.08
490	SIDHIVINAYAK SURGICALS (OPD)	0.56
491	SIDHIVINAYAK SURGICALS-IPD	3.09
492	SIS LIMITED	0.17
493	Skytech Electricals	0.00
494	SLS SECURITYS	0.86
495	SLS SECURITYS	0.14
496	SMR LUXURY LINEN LLP	1.97
497	SMT. BHAGWATI BANSAL	0.03
498	SOFTLINK INTERNATIONAL PVT. LTD. (AMC)	0.29
499	SOL INDIA PRIVATE LIMITED	0.34
500	Spectrum Medical Devices (Store)	0.81
501	Spectrum Medical Systems	0.51
502	Spine And Joint Care - Consignment	6.65
503	SPOT MEDIA 27	0.51
504	SS Interior (Store)	0.61
505	STALE CHEQUE	14.59
506	SUDHAN SURGICAL	0.02
507	SUNCITY MEDITECH	2.45
508	SUNCITY MEDITECH - Capex	26.65
509	Sunil Medical Agencies - OPD	0.06
510	Sunny Vijay	0.76
511	SUNSHINE ENTERPRISES	1.04
512	Sunshine Laundry	10.88
513	SUNTECH ENGI AUTOMATION PVT LTD	0.11
514	SURENDRA ELECTRO TECH	6.86
515	SURESH MEDICAL AGENCIES(OPD)	50.74
516	SURGICAL SYSTEMS	0.56
517	Surgimed	5.74
518	SURGIMED (OPD)	0.00
519	Surgitech - Consignment	5.34
520	SURGIWORKS	23.29
521	SURI SURGICALS	0.59
522	Surya Enterprises	88.63
523	Surya Enterprises (OPD)	18.28
524	Surya Medisales Pvt Ltd - Consignment	15.47
525	SURYA MEDISALES PVT. LTD.	46.73
526	Suryansh Healthcare Solutions - IPD	0.78
527	SV Healthcare Solutions - Implant	48.57
528	SWASTIK PRINTERS (NEW)	4.04
529	SWASTIK PRINTERS (NEW)	0.46
530	SYSMEX INDIA PRIVATE LIMITED	9.82

**ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED**  
**REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017**  
**CIN - U85110RJ2007PTC023653**

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

**ANNEXURE "A"**

**SUNDRY CREDITORS**

(Rs In Lacs)

<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
531	T R P Medical Services-IPD	0.17
532	TAMBI TRADERS	0.44
533	TECHNOMED GOVIND	34.52
534	THE ACCURATE CALIBRATION AND MEDICAL SOLUTION-NEW	0.11
535	THE LALIT, JAIPUR	0.50
536	THE TECHIES (IPD)	0.20
537	TIMES INTERNET	0.24
538	TIRUMALA DISTRIBUTOR - OPD	3.09
539	TIRUMALA DISTRIBUTOR (IPD)	52.69
540	Total Pharma - IPD	2.28
541	Translumina Therapeutics LLP-(Delhi)	50.25
542	TRAVEL CARE	0.86
543	TRINIKA HEALTHCARE IPD	25.44
544	TRINIKA HEALTHCARE -IMPLANT	54.99
545	TULSI DASS & SONS	0.02
546	UNICOWIN FORMULATIONS LLP (OPD)	0.00
547	Unipath Specialty Laboratory Ltd.	0.22
548	UNIQUE ASSOCIATES	0.03
549	Unique Associates (OPD)	0.04
550	<b>Uni-Tech Surgical Company - Consignment</b>	0.01
551	URVEEKA CHEMTECK PVT. LTD.	1.62
552	V S Enterprises	1.47
553	V.K. Super Speciality - OPD	0.58
554	V.K. SUPER SPECIALITY IPD	4.48
555	<b>V.S.Enterprises (OPD)</b>	0.05
556	Vanshika Medicals - IPD	0.23
557	VARDAN ENVIROLAB	0.04
558	VARDHMAN HEALTH SPECIALITIES PVT.LTD.-OPD	0.55
559	VEDANTA ENVIRO ENGINEERS	0.61
560	Veloze Medical Solutions Pvt Ltd - IPD	0.08
561	Velson controls (Capex)	1.15
562	Vendor Control a/c - First Floor Sub Store	0.39
563	Vendor Control a/c - IPD Pharmacy	1.25
564	Venkatesh Enterprises - IPD	1.68
565	VIBGYOR HEALTHCARE PRIVATE LIMITED	6.87
566	Vijaylaxmi Surgicals-IPD	0.07
567	Vikas Surgical Care	0.14
568	VIKAS SURGICARE	0.77
569	VIKRANT SHARMA ( MARKETING)	0.04
570	Vinayak Agencies	0.23
571	VINAYAK AGENCIES JAIPUR	1.51
572	Vinod ( Binney )	0.23
573	Virendra Kumar	0.44
574	VIVIDH INDIA SOLUTIONS	22.16
575	VIVIDH INDIA SOLUTIONS-IPD	3.41
576	VMD Health Care - IPD	0.38
577	Vodafone Idea Limited	0.61
578	VSR AMBULANCE SERVICES (Firm)	0.78
579	Waste Management Corporation	0.19
580	WESTWOODS PAPER INDUSTRIES	0.04
581	WIKREATE WORLDWIDE PVT LTD	10.69
582	Wilson Gases	2.91
583	Wipro GE Healthcare Pvt.Ltd. (Store) Bangalore	0.01

ANNEXURE "A"

**SUNDRY CREDITORS**

(Rs In Lacs)

S.No.	Party Name	Balance as on 31.03.2024
584	WORLD TRADE AGENCY-IPD	0.21
585	Y2Z CONSULTANCY SERVICES	0.74
586	YASH ENTERPRISES	0.50
587	YASH ENTERPRISES -IPD	0.02
588	YOGEEETA BUILDING MAINTENANCE	1.52
589	ZEN PURE SYSTEMS	0.54
	<b>TOTAL</b>	<b>4,822</b>

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

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

  
(Manju Sharma)  
Managing Director  
(DIN:02338157)

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

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



  
(Pracheesh Prakash Pandeya)  
Chief Executive Officer

  
(Manish Garg)  
Chief Financial Officer

  
(Asha Jakhar)  
Company Secretary  
(M. No. A50074)

Place : Jaipur  
Date : 23/08/2024

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

ANNEXURE "B"

**RETENTION MONEYS OF CREDITORS**

**(Rs In Lacs)**

<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
1	Buildcon Consultatant Pvt Ltd (Retention Money)	3.91
2	Classic Flooring & Interiors (P) Ltd Retention Money	1.30
3	Hosmac Projects(Retention Money)	0.20
4	Modi Decora & Stone (Retetion Money)	0.17
5	Pareek Construction Consodium (Retention Money)	1.15
6	Sankalp Interiors Retention	0.30
7	Shree Ram Consurtrution (Retion Money) A/C	0.60
	<b>TOTAL</b>	<b>7.62</b>

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

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

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

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

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



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

  
**(Manish Garg)**  
**Chief Financial Officer**

  
**(Asha Jakhar)**  
**Company Secretary**  
**(M. No. A50074)**

**Place : Jaipur**  
**Date : 23/08/2024**

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


**Annexure "C"**

**Advances for Construction & Capital Goods**  
(Rs In Lacs)


S.No.	Party Name	Balance as on 31.03.2024
1	Bliss Oxygen & Nitrogen Products	40.00
2	Cynosure Technologies Pvt. Ltd. (Capex)	2.12
3	Emerging Healthcare	8.79
4	Keshav Interior And Exterior	12.38
5	Salwan Surgico - Capex	0.25
6	Shapoorji Pallongi & Co. Ltd. (Running )	18.68
Total		82.23

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

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

  
(Manju Sharma)  
Managing Director  
(DIN:02338157)

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

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



  
(Pracheesh Prakash Pandeya)  
Chief Executive Officer

  
(Manish Garg)  
Chief Financial Officer

  
(Asha Jakhar)  
Company Secretary  
(M. No. A50074)

Place : Jaipur  
Date : 23/08/2024

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

**SUNDRY DEBTORS**

**ANNEXURE "D"**

**(Rs In Lacs)**

<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
1	Aditya Birla Health Insurance Company Limited-Tpa	16.33
2	Airport Authority Of India (Aai)	3.42
3	Anantm Technologies Private Limited	2.61
4	Bajaj Allianz General Insurance Company Ltd (Tpa)	7.55
5	Bank In Transit (Ecs) - Salucro	3.76
6	Bank Of India (Private Corporate)	0.48
7	Bharat Petroleum Corporation Limited (Bpcl)	0.14
8	Cardiology Payer	0.27
9	Care Health Insurance Limited	37.70
10	Cholamandalam Ms General Insurance Company Limited	1.12
11	Credit Card Collection (Pos)	0.59
12	Credit Card Collection (Pos) Debtors	14.24
13	Crest Digitel Private Limited	0.32
14	Cryoviva Biotech Private Limited	0.53
15	Debtors Cash - Er	-0.01
16	Debtors Cash - Ipd	34.90
17	East West Assist Tpa Pvt Ltd	5.58
18	Ehcc Network Hospital Private Limited	86.14
19	Eli Lilly And Company India Private Limited	32.93
20	E-Meditek Tpa Services Ltd.	1.32
21	Ericson Insurance Tpa Pvt Ltd.	1.58
22	Eternal Hospital Sanganer - Payments	20.84
23	Family Health Plan Insurance Tpa Limited	28.38
24	Fortrea Development India Pvt.Ltd.	2.71
25	Future Generali India Insurance Company Limited	0.85
26	Gail (India) Ltd.	18.28
27	Genins India Insurance Tpa Ltd.	2.65
28	Go Digit General Insurance Limited	-0.24
29	Good Health Insurance Tpa Limited	9.51
30	Hdfc Ergo General Insurance Company Limited	9.35
31	Hdfc Ergo Health Insurance Limited	0.14
32	Health Assure Pvt Ltd.	0.13
33	Health India Insurance Tpa Services Private Limited	7.02
34	Health Insurance Tpa Of India Ltd.	43.90
35	Health Meter Services Pvt. Ltd.	0.87
36	Heritage Health Insurance Tpa Private Limited	25.60
37	Hero Motocorp Ltd.	1.36
38	Icici Lombard Gic Ltd	10.23
39	Icici Prudential Life Insurance Co Ltd	0.71
40	Iffco Tokio General Insurance Co Ltd	1.30
41	Indian Oil Corporation Ltd. (Iocl)	6.94
42	Itc Limited	0.60
43	Liberty General Insurance Limited	0.18
44	Lic- Psu	3.33
45	Manipal Cigna Health Insurance Co. Ltd.	0.06
46	Max Bupa Health Insurance Company Limited	3.53
47	Md India Healthcare Services (Tpa) Pvt. Ltd.	38.88
48	Md Office Credit Bill	0.49
49	Medi Assist Insurance Tpa Private Limited	65.95
50	Medpace Clinical Research India Private Limited	0.84
51	Medsave Healthcare (Tpa) Ltd	2.32
52	National Bank For Agriculture And Rural Development (Nabard)	0.19
53	National Insurance Company Ltd (Tpa)	-10.72

**ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED**  
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**CIN - U85110RJ2007PTC023653**  
**E-MAIL ID: ACCOUNTS@ETERNALHEART.ORG, CONTACT NO.: 0141-5174000**

**ANNEXURE "D"**

(Rs In Lacs)


54	Niva Bupa Health Insurance Company Limited	46.78
55	Novartis Healthcare Pvt. Ltd.	2.37
56	Novo Nordisk India Private Ltd.	4.82
57	Novo Nordisk India Private Ltd.-3Zz	1.42
58	Ntpc Limited	15.67
59	Oil And Natural Gas Corporation Limited (Ongc Ltd)	47.49
60	Paramount Health Services & Insurance Tpa Private Limited	52.37
61	Park Mediclaim Tpa Pvt Ltd	1.71
62	Power Grid Corporation Of India	1.61
63	Provision For Doubtful Debts (Bs)	-102.74
64	Provision For Tpa Discount	-3.82
65	Rajasthan Govt. Health Scheme(Rghs)	491.81
66	Raksha Health Insurance Tpa Private Limited	47.54
67	Reliance General Insurance Co.Ltd - Tpa	1.72
68	Royal Multisport Pvt Ltd (Private Corporate)	2.72
69	Safeway Tpa Services (P) Ltd.	8.00
70	Sbi General Insurance Co Ltd	0.89
71	Seth Nandlal Dhoot Hospital Ltd.	0.50
72	Star Health And Allied Insurance Company Limited	68.75
73	State Bank Of India -(Private Corporate)	16.51
74	Stock Holding Corporation Of India Limited	0.08
75	Tata Aig General Insurance	4.84
76	The New India Assurance Co Ltd	-0.93
77	The Oriental Insurance Company Ltd-Tpa	-0.37
78	Tpa Excess Receipt	-28.73
79	United Healthcare Parikh Tpa Pvt Ltd	1.04
80	United India Insurance Co ( Tpa )	-2.34
81	Universal Sompo General Insurance Co Ltd	1.76
82	Vidal Health Insurance Tpa Private Limited	117.13
83	Vipul Medcorp Insurance Tpa Private Limited	2.65
84	Volo Health Insurance Tpa Pvt. Ltd.	1.97
	<b>TOTAL</b>	<b>1,351</b>

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


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


  
(Manju Sharma)  
Managing Director  
(DIN:02338157)

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

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



  
(Pracheesh Prakash Pandeya)  
Chief Executive Officer

  
(Manish Garg)  
Chief Financial Officer

**(Asha Jakhar)**  
**Company Secretary**  
**(M. No. A50074)**

**Place : Jaipur**  
**Date : 23/08/2024**

**ANNEXURE "E"**

**ADVANCES TO CREDITORS**


		<b>(Rs In Lacs)</b>
<b>S.No.</b>	<b>Party Name</b>	<b>Balance as on 31.03.2024</b>
1	Aquila Wood Design	1.51
2	Ashirwad Electricals And Engineering Services	0.01
3	Credit Card 2008 (Amit Khan)	0.03
4	D S Pharma	0.25
5	Eternal Care Foundation	22.34
6	Fss Care	0.00
7	Human Life Diagnostic -Opd	0.00
8	India Medtronic Private Ltd - Amc/Cmc	0.03
9	Indian Medical Agencies (Opd)	0.00
10	Karl Storz Endoscopy India Pvt. Ltd.	0.01
11	Meditech Systems	0.65
12	Meera Medicals (Opd)	0.00
13	Mile Pharma Llp - Ipd	0.00
14	Milton Pharma Distributors (Opd)	0.00
15	Naman Electronics And Enterprises	0.60
16	Raj K Bansal & Co.	0.04
17	Sharma Lokesh & Co.	0.06
18	Spectrum Medical Devices	5.53
19	Sunshine Laundry (Advance)	164.85
20	Vendor Control A/C - General Store	0.02
21	Vendor Purchase Return Control A/C	3.05
22	Vividus Medical Llp (Capex)	0.00
23	Wipro Ge Healthcare Pvt.Ltd. (Amc) Jaipur	0.02
24	Wood Decor India	1.25
25	Medicare Relief Society Jaipuria Hospital	72.97
	<b>TOTAL</b>	<b>273.24</b>

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

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

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

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

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



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

  
**(Manish Garg)**  
**Chief Financial Officer**

  
**(Asha Jakhar)**  
**Company Secretary**  
**(M. No. A50074)**

**Place : Jaipur**  
**Date : 23/08/2024**

ETERNAL HEART CARE CENTRE AND RESEARCH INSTITUTE PRIVATE LIMITED  
REG. OFFICE : 3A, JAGATPURA ROAD, NEAR JAWAHAR CIRCLE, JAIPUR, RAJASTHAN-302017  
CIN - U85110RJ2007PTC023653  
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDING ON 31st MARCH 2024

(Rs In Lacs)															
Sl.No	Loan No	Bank Name	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Total
1	A/c No : LDJAI00047004863	ICICI Bank	0.27	0.27	0.27	0.27	0.27	0.28	0.28	0.28	0.28	0.28	0.29	0.29	3.33
2	A/c No : LDJAI00047004997	ICICI Bank	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.50
3	A/c No : LDJAI00047004952	ICICI Bank	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.11	1.23
4	A/c No : LDJAI00047004976	ICICI Bank	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.73
5	A/c No : LDJAI00047004918	ICICI Bank	0.49	0.49	0.49	0.50	0.50	0.50	0.51	0.51	0.52	0.52	0.52	0.53	6.08
6	A/c No : LDJAI00047004943	ICICI Bank	0.18	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.20	0.20	2.31
7	A/c No : LDJAI00047004898	ICICI Bank	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.84
8	A/c No : LDJAI00046883657	ICICI Bank	0.62	0.63	0.63	0.63	0.64	0.64	0.65	0.65	0.66	0.66	0.67	0.67	7.75
9	A/c No : LDJAI00046883618	ICICI Bank	0.09	0.09	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.15
10	A/c No : LDJAI00046883694	ICICI Bank	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.19
11	A/c No : LDJAI00044367061	ICICI Bank	1.23	1.24	1.25	1.26	1.26	1.27	1.28	1.29	1.30	1.30	1.31	1.32	15.32
12	A/c No : LDJAI00044943697	ICICI Bank	0.31	0.31	0.32	0.32	0.32	0.32	0.32	0.32	-	-	-	-	2.55
13	A/c No : LDJAI00045342982	ICICI Bank	2.08	2.09	2.11	2.12	2.13	2.15	2.16	2.17	2.19	2.20	-	-	21.39
14	A/c No : 732000009232	IndusInd	6.79	6.88	6.90	6.99	7.02	7.07	7.16	7.19	7.27	7.31	7.37	7.47	85.42
15	A/c No : 732000001966	IndusInd	4.15	4.19	4.15	-	-	-	-	-	-	-	-	-	12.49
16	A/c No : MEN002400895810	Yes Bank	5.02	5.06	5.09	5.12	5.16	5.19	5.23	5.26	5.29	5.33	5.36	5.40	62.52
17	A/c No : 054LN06221580002	Hdfc Bank	32.06	32.26	37.46	37.69	37.92	38.15	38.38	38.62	38.85	39.09	39.33	39.57	449.38
18	A/c No : 054LN06231440001	Hdfc Bank	6.40	6.45	6.50	6.55	6.59	6.64	6.69	6.74	6.80	6.85	6.90	6.95	80.06
19	A/c No : 054LN06231950001	Hdfc Bank	0.71	0.72	0.72	0.73	0.73	0.74	0.74	0.75	0.76	0.76	0.77	0.77	8.90
20	A/c No : 054LN06231740001	Hdfc Bank	3.25	3.27	3.30	3.32	3.35	3.37	3.40	3.42	3.45	3.47	3.50	3.53	40.62
21	A/c No : 054LN06232090001	Hdfc Bank	0.34	0.34	0.35	0.35	0.35	0.36	0.36	0.36	0.36	0.37	0.37	0.37	4.28
22	A/c No : HF39659846	Kotak Mahindra	7.20	7.54	7.48	7.53	7.59	7.64	7.70	7.75	7.81	7.87	7.92	7.98	92.02
23	A/c No : 922060051386987	Axis Bank	28.82	28.99	33.57	33.78	33.98	34.19	34.39	34.61	34.81	35.02	35.23	35.44	402.83
24	A/c No : 924060049605010	Axis Bank	-	-	-	-	-	14.58	14.58	14.58	14.58	14.58	14.58	14.58	102.09
25	A/c No :MEN002400193099	Yes Bank	0.64	0.65	0.65	0.66	0.67	0.67	0.68	0.68	0.69	0.69	0.70	0.70	8.08
26	A/c No :MEN002400193100	Yes Bank	0.66	0.67	0.67	0.68	0.68	0.69	0.69	0.70	0.70	0.71	0.72	0.73	8.29
27	A/c No :MEN002400193101	Yes Bank	0.82	0.83	0.83	0.84	0.85	0.85	0.86	0.87	0.87	0.88	0.89	0.90	10.28
28	A/c No :MEN002400193102	Yes Bank	1.00	1.01	1.01	1.02	1.03	1.04	1.05	1.05	1.06	1.07	1.08	1.09	12.52
29	A/c No :MEN002400193151	Yes Bank	5.54	5.59	5.63	5.68	5.72	5.77	5.81	5.86	5.90	5.95	6.00	6.09	69.52
30	A/c No :MEN002400193170	Yes Bank	3.52	3.55	3.58	3.61	3.64	3.67	3.69	3.72	3.75	3.78	3.81	3.87	44.20
31	A/c No :MEN002400193271	Yes Bank	1.44	1.45	1.47	1.48	1.49	1.50	1.51	1.52	1.54	1.55	1.56	1.57	18.08
32	A/c No :MEN002400193272	Yes Bank	2.29	2.31	2.33	2.35	2.37	2.39	2.40	2.42	2.44	2.46	2.48	2.50	28.75
Total			116.23	117.35	127.32	124.03	124.82	140.25	141.10	141.93	142.47	143.30	141.95	142.93	1,603.69

**ANNEXURE - 1**

**ADDITIONAL REGULATORY INFORMATION**

Additional Regulatory Information pursuant to Clause 6Y of General Instructions for preparation of Balance Sheet as given in Part I of Division I of Schedule III of the Companies Act, 2013 are given to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

- (i) The Company have Immovable Property in the current financial year .  
Title deeds of Immovable Property is in the name of Company.
- (ii) The Company has not revalued its Property, Plant and Equipment during the year. Therefore, no further disclosure is provided in respect of revaluation of Property, Plant and Equipment.
- (iii) The Company has not granted any Loans or Advances in the nature of Loans to its promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person. Therefore, no further disclosure is required.
- (iv) Capital Work-in-Progress (CWIP) -  
(a) For Capital-work-in-progress, ageing schedule is as follow :-

CWIP	Amount in CWIP for a period of				(Rs In Lacs)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	135.02	51.72	-	606.57	793.31
Projects temporarily suspended	-	-	-	-	-

- (v) The Company does not have any Intangible assets under development at the end of the financial year. Therefore, no further disclosure is required.
- (vi) The Company does not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding of any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1998) and the rules made thereunder. Therefore, no further disclosure is required.
- (vii) The Company has borrowed funds from Banks / Financial Institutions on the basis of security of current assets. However, there is no requirement to file monthly / quarterly returns or statement of current assets with the Banks / Financial Institution as per terms of Sanction Letter. Therefore, no further disclosure is required.
- (viii) The Company is not declared wilful defaulter by any Bank or Financial Institution or other lender. Therefore, no further disclosure is required.
- (ix) The Company has no transaction with Companies which are struck off under section 248 of the Companies Act, 2013 or under section 560 of the Companies Act, 1956. Therefore, no further disclosure is required.
- (x) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period. Therefore, no further disclosure is required.
- (xi) The Company does not have any subsidiary. Therefore, clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

(xii) The ratios for the years ended March 31, 2024 and March 31, 2023 are as follows:-

S. No.	Particulars	Numerator	Denominator	As at March 31, 2024	As at March 31, 2023	Variance (in %)	Reason for Variance (if more than 25%)
1	Current Ratio	Current Assets	Current Liabilities	0.99	0.95	4.34%	
2	Debt - Equity Ratio	Total Debt	Shareholder's Equity	1.16	1.23	5.99%	
3	Debt Service Coverage Ratio	Earnings available for Debt Service (Net Profit after taxes + Non-cash operating expenses (depreciation + amortisation cost) + Interest cost	Debt Service (Interest cost + Principal Repayment of Long term borrowings)	1.52	1.97	-22.70%	
4	Return of Equity Ratio	Net Profits after taxes	Average Shareholder's Equity	14.30%	14.68%	2.55%	
5	Inventory Turnover Ratio	Revenue from Operations	Average Inventory	67.87	61.11	11.07%	
6	Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	27.66	35.01	21.00%	
7	Trade Payables Turnover Ratio	Purchases of Goods / Services and Other Expenses	Average Trade Payables	1.83	1.66	9.85%	
8	Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	3.56	-19.18	81.45%	Business Growth
9	Net Profit Ratio	Net Profits after taxes	Revenue from Operations	6.44%	6.39%	-0.69%	
10	Return on Capital Employed Ratio	Earning before Interest & Taxes	Capital Employed (Total Debts + Equity)	6.38%	6.30%	1.14%	
11	Return on Investment Ratio :-						
	(i) Unquoted	Income generated from Investments	Time Weighted Average Investments	---	---	---	---
	(ii) Quoted	Income generated from Investments	Time Weighted Average Investments	---	---	---	---

**Note:-** The Ratios are calculated to the extent of value available in Numerator and Denominator in the both the financial year.

- (xiii) During the year, no Scheme of Arrangement has been formulated by the Group / pending with competent authority. Therefore, no further disclosure is required.
- (xiv) 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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other person or entities identified by or behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (xv) The Company has not surrendered or disclosed any transactions, previously unrecorded as Income in the books of account, in the tax assessments under the Income Tax Act, 1961 as Income during the year.
- (xvi) The Company is not covered under section 135 of the Companies Act, 2013 in respect of Corporate Social Responsibility (CSR) provisions. Therefore, no further disclosure is required.
- (xvii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial Year. Therefore, no further disclosure is required.



## ETERNAL HEART CARE CENTRE & RESEARCH INSTITUTE PVT. LTD.

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CIN No. : U85110RJ2007PTC023653


9. Company have the following contingent liabilities due to outstanding lawsuit.

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

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

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

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

  
(Manju Sharma)

Managing Director  
(DIN: 02338157)



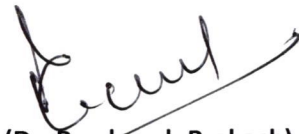
(Dr. Samin Kumar Sharma)  
Director  
(DIN : 00695351)

  
(Gaurav Jain)

Partner

M. No. 415756

UDIN : 24415756 BKG EEX1109



(Dr. Pracheesh Prakash)  
Chief Executive Officer



(Manish Garg)  
Chief Financial Officer



(Asha Jakhar)  
Company Secretary  
M. No.: A50074

Place : Jaipur

Date : 23.08.2024



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### **NOTE NO. 30**

#### **Significant Accounting Policies with Other Notes on Financial Statements.**

*(Forming part of the Balance Sheet and Statement of Profit & Loss as on 31.03.2024)*

#### **(1) SIGNIFICANT ACCOUNTING POLICIES:-**

##### **(A) GENERAL**

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

##### **(B) BASIS OF ACCOUNTING**

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

##### **(C) FIXED ASSETS**

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

##### **(D) DEPRECIATION**

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

##### **(E) INVESTMENTS**

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

##### **(F) BORROWING COST**

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

**(G) TAXATION**

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

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

**(H) EMPLOYEE BENEFITS**

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

**(I) DUE TO MICRO, SMALL AND MEDIUM ENTERPRISES**

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

Particulars	As at 31 <sup>st</sup> March 2024	As at 31 <sup>st</sup> March 2023
"The amounts remaining unpaid to micro and small suppliers as at the end of the year"	0	0
- Principle	0	0
- Interest		
The amount of interest paid by the buyer as per the MSMED Act.	0	0
The amount of payments made to micro and small suppliers beyond the appointed day during the accounting year;	0	0

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

#### **(J) PROVISIONS & CONTINGENCIES**

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

#### **(K) ACCOUNTING ESTIMATES**

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

#### **(L) EARNING PER SHARE**

The Basic Earnings Per Share is computed by dividing the net profit attributable to equity shareholders for the period by the weighted average number of Equity shares outstanding during the year. Diluted Earnings Per Share is computed by dividing the net profit attributable to Equity Shareholders for the year relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares decreases the net profit per share.



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### **(M) REVENUE RECOGNITION**

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

### **(2) OTHER NOTES ON FINANCIAL STATEMENTS:-**

1. During the period under review, the Company's authorized share capital is Rs. 16100.00 lacs. The Company has its Paid-up share is Rs. 15929.07 lacs.
2. Balance of Secured Loans, Unsecured Loans, Sundry Creditors and Banks are subject to management confirmation.
3. Liabilities with regard to the Gratuity and Leave Encashment are determined by the actuarial valuation, performed by the independent actuary, at Balance sheet date provision for the gratuity has been made.
4. In the opinion of the management, all Current Assets, Loans and Advances have a value on realization at least equal to the extent to which these are stated in the Balance Sheet.
5. Additions to Gross value of fixed assets includes amount capitalized during the year 2023-24 of Rs. 3,306.66 Lakh (Previous Year 616.37 Lakh) including addition of amount of Rs. 3,305.55 Lakh.
6. The Company has adopted Accounting Standard (AS) 22 on "Accounting for taxes on income" as specified in the Companies (Accounting Standards) Rules, 2006.
7. Figures for the previous year have been regrouped or reclassified wherever necessary.
8. Disclosure of transactions with related parties, as required by Accounting Standard 18 "Related Party Disclosures" has been set out in following manner as below: -
  - (a) Enterprises in which directors or their relatives as significant influence:
    - (i) INL Lifetec LLP
    - (ii) M N Agencies
    - (iii) Mohit Pharma
  - (b) Key Managerial Personnel

- (iv) Mrs. Manju Sharma (Managing Director)
- (v) Dr. Samin Kumar Sharma (Director)
- (vi) Dr. Pracheesh Prakash Pandey (Chief Executive Officer)
- (vii) Mr. Manish Garg (Chief Financial Officer)
- (viii) Ms. Asha Jakhar (Company Secretary)

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

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

Transaction carried out with related parties referred to above in ordinary course of business during the reporting period			(Rs. In Lakhs)
Nature of Transactions	Clause(a)	Clause (b)	Clause (c)
Purchase of Goods	1244.32	NIL	NIL
Allotment of shares and Debentures	NIL	NIL	NIL
Unsecured Loan received	NIL	NIL	NIL
Interest on Compulsorily Convertible Debentures	NIL	NIL	NIL
Remuneration to KMP	NIL	1463.81	NIL