

CIAN HEALTHCARE PRIVATE LIMITED

Head Office:

1st Floor, Premdeep Building,
Above Latur Urban co-op. Bank Ltd. Lullanagar Chowk
Camp-Kondhwa Road, Pune-411040 (Maharashtra) India
Tel.: +91-20-41471234 / 26833150
Web: www.cian.co
CIN: U24233PN2003PTC017563

Registered Office:

Milkat No. 3339, Block No.1 From South Side,
C.S. No. 227/2+3A, Harpale Park, Opp. Berger Paint,
Phursungi, Tal. Haveli, Dist. Pune 412308.
Tel. Fax. : 020-26982792

ANNUAL ACCOUNTS & REPORTS

FOR THE YEAR ENDED 31ST MARCH 2017

HANUMANTRAO LAD & ASSOCIATES **CHARTERED ACCOUNTANTS**

Office NO.406 and 407, Block -III, Lloyd Chambers, Mangalwar Peth, Pune-411011.
Email- hanumantraolad@gmail.com
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HANUMANTRAO LAD & ASSOCIATES CHARTERED ACCOUNTANTS

Independent Auditor's Report

To

The Members of

CIAN HEALTHCARE PRIVATE LIMITED.

Report on the Financial Statements:

We have audited the accompanying financial statements of CIAN HEALTHCARE PRIVATE LIMITED which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss and Cash Flow Statement for the year the ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the 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 of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rule 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of 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 control that are operating effectively for enduring 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.

Auditors' 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 Rules made hereunder.

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 the 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 the internal financial control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, 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 financial statements.



In our opinion and to the best of our information and according to the explanations given to us, the 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 31st March, 2017, and Its Profit and Loss, & cash flows for the year ended on that date,

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, We give the annexure A ,a statement on the matters specified in paragraphs 3 & 4 of the said order.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have 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, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement 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 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 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 matter to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules 2014, In our opinion and the best of information and according to the explanation given to us:

i) There is no pending litigation on company affecting company's financial position

ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses:

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv) The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and on Management representation we report that the disclosures are in accordance with books of account maintained by the Company as produced to us by the management.

For Hanumantrao lad & Associates
Chartered Accountants



CA.HANUMANTRAO LAD
Proprietor
Membership Number: 131606
Firm Reg No: 129981W
Place: Pune
Date: 4th September 2017.



ANNEXURE – A TO THE INDEPENDENT AUDITORS REPORT

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2017, we report that:

- I) In respect of its fixed assets:
 - (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
 - (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- II) In respect of its inventories:
 - (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.
 - (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
 - (c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- III) In respect of the loans, secured or unsecured granted by the company to companies firms or other parties covered in the register maintained under section 189 of the Companies Act 2013:
 - (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.
 - (e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken loans from companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013.
- IV) In respect of the loans, Investments, guarantees & security the provisions of section 185 and 186 of the companies act 2013 have been complied with.
- V) In respect of its deposit from public:

The Company has not accepted any deposits from the public covered under section 73 to 76 of the Act and rules framed there under.
- VI) In respect of its maintenance of cost records:

The company is maintained the cost records as per the companies cost records and audit Rules 2014.
- VII) In respect of its statutory dues:
 - (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2017 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.



VIII) In respect of its dues to financial institution / banks/debentures:

Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.

- IX) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments). Accordingly, paragraph 3 (ix) of the Order is not applicable.
- X) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- XI) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- XII) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- XIII) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- XIV) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- XV) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable
- XVI) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Hanumantrao Lad & Associates
Chartered Accountants

CA.HANUMANTRAO LAD
Proprietor
Membership Number: 131606
Firm No 129981W
Place: Pune
Date: 4th September, 2017



Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Cian Healthcare Private Limited ("the Company") as of 31 March 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Hanumantrao Lad & Associates
Chartered Accountants



CA.HANUMANTRAO LAD
Proprietor
Membership Number: 131606
Firm No 129981W
Place: Pune
Date: 4TH September, 2017

Ref: CIAN HEALTHCARE PRIVATE LIMITED.

Schedules to & forming part of Balance Sheet as at 31st March, 2017

SCHEDULE 24: NOTES TO FINANCIAL STATEMENTS

A: STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES:

ACCOUNTING CONVENTION

The financial statements are prepared under historical cost convention. Revenues are recognized and expenses are accounted on their accrual with necessary provisions for all known liabilities and losses as per the practice consistently followed by the Company.

USE OF ESTIMATES

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reported period. Differences between actual results and estimates are recognized in the period in which the results are known/ materialize.

FIXED ASSETS & DEPRECIATION

- Fixed Assets are stated at cost of acquisition less depreciation. Cost includes the purchase price net of cenvat and related pre-operational expenses and attributable expenses incurred for bringing the asset to its working condition for intended use.
- Company has adopted estimated useful life of fixed assets as stipulated by Schedule II to the Companies Act, 2013.
- Depreciation on assets added / disposed off during the year is provided on pro-rata on day basis, as applicable.

INVESTMENTS

Long- term investments are valued at cost, after providing for any diminution in value, if such diminution is of a permanent nature.

INVENTORIES

The Inventories of the company are valued at cost or net realizable value whichever is lower.

REVENUE RECOGNITION

Sales are recorded when goods are invoiced on dispatch to customers and are recorded excluding sales tax.

FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currency are recorded at the rates, which are in force at the time transactions are effected. Items outstanding at the year-end are reported at the exchange rate prevailing at the end of the year and difference in rate of exchange is recognized as an item of income or expenses for the year. During the year company earn foreign remittance of INR.4, 05, 61,018.00

DEFERRED REVENUE EXPENDITURE:

Preliminary Expenses: The Deferred expenditure incurred by the company is amortized over a period of Ten years after the commencement of operations of the company.



RESEARCH AND DEVELOPMENT

During the year company is incurred the expenses on Research & Development Activity mainly for Formulation development. The company is not taken the approval for weighted deduction from the Department of Scientific and industrial Research (DSIR).

INCOME TAX PROVISION

Consequent to issuance of Accounting Standard 22, "Taxes on Income" issued by The Institute of Chartered Accountants of India, which is mandatory in nature, the Company has policy of recognizing any Deferred Tax Asset or Liability.

B: Notes to Accounts

1. The balances of loans and advances, sundry creditors are subject to confirmation from parties.
2. In the opinion of the Management, Current Assets, Loans and Advances are approximately of the value stated if realised in the ordinary course of business.
3. In the opinion of the management, the provision for all known liabilities is adequate.
4. Contingent Liabilities not provided for: NIL
5. Unsecured loans taken from Financial Institution are against the personal guarantee of the directors.

6. RELATED PARTY DISCLOSURES

Sr.No	Nature of Related Parties	Name of Related Parties	Nature of Transaction	Amount Rs.
A.	Key Managements Personnel's	Mr. Suraj Zawar Mr. Pankaj Zanwar Mrs. Kavita Zanwar Mrs. Kavita Zanwar	Remuneration Interest Remuneration Interest Remuneration Salary	Rs.36,00,000 Rs. 30,86,640.00 Rs.18,00,000 Rs.30,98,053.00 Rs.70,000.00 Rs.7,70,000.00
B.	Relatives of key Managements Personnel's	Mrs. Shakuntala Zanwar Mr.Dheeraj Zanwar	Commission Interest	Rs.94,500.00 Rs.4,42,908
C.	Holding Companies	NA	NA	

7. Disclosure Regarding Holding and Dealing in Specified Bank Notes During Demonetisation.

Particulars	SBN'S	Other Denomination Notes	Total
Closing Cash on Hand as on 8 th November 2016	2784000.00	378572.99	3162572.99
Add:Permitted Receipts	0.00	1718332.00	1718332.00
Less:Permitted Paymnets	0.00	1408318.00	1408138.00
Less:Amounts deposited in the banks	2784000.00	0.00	2784000.00
Closing Cash on Hand as on 30 th December 2016	0.00	688586.99	688586.99



CIAN HEALTHCARE PVT LTD

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CIN U24233PN2003PTC017563

BALANCE SHEET AS AT 31ST MARCH, 2017

Rs in Thousand

Particulars	Note No.	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	14,000	14,000
(b) Reserves and Surplus	2	1,23,346	1,00,838
(c) Money Received Against Share Warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	2,39,988	2,03,596
(b) Deferred Tax Liabilities (Net)		9,447	7,385
(c) Other Long Term Liabilities	4	1,868	3,497
(d) Long Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	5	1,76,755	1,16,546
(b) Trade Payables	6	20,039	1,08,194
(c) Other Current Liabilities	7	6,848	4,642
(d) Short-Term Provisions	8	19,276	10,487
Total Equity & Liabilities		6,11,568	5,69,186
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	9	2,53,404	2,05,871
(ii) Depreciation		39,815	23,449
(iii) Net Block		2,13,588	1,82,422
Capital WIP		36,892	53,844
(b) Non-Current Investments	10	-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long Term Loans and Advances	11	24,932	17,779
(e) Other Non-Current Assets	12	45,398	48,223
(2) Current Assets			
(a) Inventories	13	1,23,046	1,21,711
(b) Trade Receivables	14	1,37,351	1,22,092
(c) Cash and Cash Equivalents	15	10,680	5,688
(d) Other Current Assets	16	19,680	17,427
Total Assets		6,11,568	5,69,186

NOTES TO ACCOUNTS

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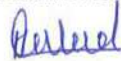
Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR HANUMANTRAO LAD & ASSOCIATES

FOR CIAN HEALTHCARE PVT. LTD.

CHARTERED ACCOUNTANTS


(CA. HANUMANTRAO LAD)
PROPRIETOR

Membership No. : 131606
Firm Reg. No.:129981W




(DIRECTOR)
SURAJ ZANWAR
DIN-01304850
PLACE: PUNE
Date:04/09/2017


(DIRECTOR)
PANKAJ ZANWAR
DIN-05172308

CIAN HEALTHCARE PVT LTD

Milkat No. 3339, Block No.1 From South Side,
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CIN U24233PN2003PTC017563

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2017

Sr. No	Particulars	Note No.	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
I	Revenue from operations	17		
	1 Sales		4,58,261	4,09,547
	2 Export Sales		71,836	63,659
			5,30,097	4,73,205
	Less : VAT & CST		12,265	6,385
	Net Sales		5,17,832	4,66,820
II	Other Income	18	704	4,741
III	III. Total Revenue (I +II)		5,18,536	4,71,561
IV	Expenses:			
	Cost of materials consumed	19	3,52,812	3,58,253
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	(1,335)	(34,733)
	Employee Benefit Expense	21	41,791	40,820
	Financial Costs	22	48,616	37,921
	Depreciation and Amortization Expense	23	21,690	18,860
	Other Administrative Expenses	24	24,877	28,066
	Total Expenses (IV)		4,88,451	4,49,186
V	Profit before exceptional and extraordinary items and tax	(III - IV)	30,084	22,375
VI	Exceptional Items			
VII	Profit before extraordinary items and tax (V - VI)		30,084	22,375
VIII	Extraordinary Items			
IX	Profit before tax (VII - VIII)		30,084	22,375
X	Tax expense:			
	(1) Current tax		5,514	2,653
	(2) Deferred tax		2,062	3,147
XI	Profit(Loss) from the period from continuing operations	(IX-X)	22,509	16,575
XII	Profit/(Loss) from discontinuing operations			-
XIII	Tax expense of discounting operations			-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		22,509	16,575
XVI	Earning per equity share:			
	(1) Basic		0	0
	(2) Diluted		-	-

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR HANUMANTRAO LAD & ASSOCIATES

CHARTERED ACCOUNTANTS


(CA. HANUMANTRAO LAD)
PROPRIETOR
Membership No. : 131606
Firm Reg. No.:129981W



FOR CIAN HEALTHCARE PVT. LTD.




(DIRECTOR)
SURAJ ZANWAR
DIN-01304850
Date:04/09/2017


(DIRECTOR)
PANKAJ ZANWAR
DIN-05172308

CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 1 Share Capital

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	AUTHORIZED CAPITAL 140,000 Equity Shares of Rs. 100/- each.	14,000	14,000
		14,000	14,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 140,000 Equity Shares of Rs. 100/- each, Fully Paid up Share capital by allotment	14,000	14,000
	Total Rs..	14,000	14,000

Reconciliation of the shares outstanding at the beginning and at the end of the year

	31-Mar-17		31-Mar-16	
	No. of Shares	Rs in Thousai	No. of Shares	Rs in Thousand
As at the beginning of the year	1,40,000	14,000	1,00,000	10,000
Add : Issued during the year	-	-	40,000	4,000
As at the end of the year	1,40,000	14,000	1,40,000	14,000

Shareholders holding more than 5% shares in the Company

	31-Mar-17		31-Mar-16	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Suraj Zanwar	78,000	55.71	78,000	55.71
Kavita Zanwar	20,000	14.29	20,000	14.29
Shakuntala Zanwar	5,000	3.57	5,000	3.57
Pankaj Zanwar	35,000	25.00	35,000	25.00

Note : 2 Reserve & Surplus

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Securities Premium	34,005	34,005
2	Depreciation Reserve for Change in Method of Accounting	329	329
3	Surplus (Profit & Loss Account)	89,012	66,504
	Balance brought forward from previous year	66,504	49,929
	Add: Profit for the period	22,509	16,575
	Total in Rs..	1,23,346	1,00,838



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 3 Long Term Borrowings

		Rs in Thousand	
Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Bonds / Debentures		
2	Term Loan	12,500	12,500
	- From Bank		
	HDFC Car Loan	-	69
	Tata Capital Vehicle Loan	-	134
	(Secured Against Vehicles of the co.)		
	Corporation Bank Term Loan	12,577	14,055
	Corporation Bank Term Loan	20,267	22,670
	Dena Bank Term Loan	48,529	54,133
	IDBI Bank Term Loan	32,429	34,709
	Corporation Bank Term Loan	7,281	
	Dena Bank Term Loan	7,282	
	SIDBI	53,414	
	Growth capital SIDBI	30,000	10,000
	(Secured Against Property of Directors & Company)		
5	Loans & Advances From Related Parties		
	Shakuntala Zanwar		-
	Suraj Zanwar (HUF)	290	290
	Pankaj Zanwar	8,414	30,729
	Suraj Zanwar	6,866	24,168
	Radhesham Bhandari	72	72
	Dhiraj Zanwar (HUF)	67	67
	Total Rs..	2,39,988	2,03,596

Note : 4 Other Long Term Liabilities

		Rs in Thousand	
Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Capital Creditors	1,868	3,497
	Total Rs..	1,868	3,497



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 5 Short Term Borrowings

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Loan Repayable on Demand - From Bank IDBI Bank Cash Credit Dena Bank Cash Credit Corporation Bank Cash Credit (Secured Against Stock & Property of Director)	87,267 19,485 50,037	87,441 8,759 10,812
2	Loans & Advances From Related Parties Installment of Term Loan due within one year	 19,966	 9,535
	Total Rs..	1,76,755	1,16,546

Note : 6 Trades Payable

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
	-Sundry Creditors for Material/Supplies: As per list	20,039	1,08,194
	Total Rs..	20,039	1,08,194



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 7 Other Current Liabilities

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Vat & CST Payable	-	-
2	Service Tax	-	-
3	Other Provisions	56	64
4	TDS & TCS Payable	1,071	1,540
5	Professional Tax	15	16
6	ESI Payable(Employee)	125	31
7	PF Payable(Employee)	101	121
8	Provision for Taxation	5,236	2,653
9	ESI Payable(Employer)	78	83
10	PF Payable(Employer)	166	135
Total Rs..		6,848	4,642

Note : 8 Short Term Provisions

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Remuneration Payable	1,744	527
2	Telephone & Mobile Expenses Payable	20	69
3	Deposit From Customers	12,323	2,823
4	Salary Payable	3,414	2,860
5	Expenses Payable	1,308	4,175
6	Rent Payable	81	33
7	Electricity Bill Payable	387	
Total Rs..		19,276	10,487



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 10 Non Current Investment

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Mahesh N.S.P.Shares	-	-
Total Rs..		-	-

Note : 11 Long Term Loans and Advances

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Capital Assets a) Secured, Considered Good : b) Unsecured, Considered Good : c) Doubtful	6,872	3,227
2	Security Deposit a) Secured, Considered Good : Earnest Money Deposit Other Deposit b) Unsecured, Considered Good : c) Doubtful	4573.832	3,667
3	Other Loans & Advances Loan and Advances	13486.032	10,885
Total Rs..		24,932	17,779



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 12 Other Non Current Assets

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Deferred Revenue Expenditure	45398.485	48,223
	Total Rs..	45,398	48,223

Note : 13 Inventories

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Raw Material	30390.353	48,177
2	Work-in-Progress	26346.342	27,038
3	Finished Goods	47574.939	46,495
4	Stores , Spares, Packing	18734.366	
	Total Rs..	123046.000	1,21,711



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 14 Trade Recievables

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Outstanding for more than six months		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :	10,530.422	9,365
	c) Doubtful		
2	Others		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :	1,26,820.765	1,12,727
	c) Doubtful		
	Total Rs..	1,37,351.187	1,22,092

Note : 15 Cash & Cash Equivalent

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Cash-in-Hand		
	Cash-in-hand	294.917	2,730
	Bank Balances	10384.712	2,958
	Sub Total (A)	10,680	5,688
	Total Rs..	10,680	5,688



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note :16 Other Current Assets

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Advance to Suppliers (C & F)	477.106	4,797
2	Advance Income Tax	1700	1,600
3	Prepaid Expenses	87.631	140
4	Balance with tax Authorities (VAT & CST)	6926.795	5,711
	Balance with tax Authorities (Service Tax & Excise)	6566.952	4,453
	Balance with tax Authorities (Excise)	3651.179	
	TDS Recievable	270.551	726
	Total Rs..	19,680.214	17,427



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 17 Revenue from Operations

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Domestic Sales	4,58,261	4,09,547
2	Export Sales	71,836	63,659
	Less : VAT & CST	5,30,097 12,265	4,73,205 6,385
	Net Sales	5,17,832	4,66,820

Note : 18 Other Income

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Discount Received	288	78
2	Misc Income	416	4,663
	Total Rs..	704	4,741

Note : 19 Cost of Material Consumed

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	PURCHASES OF RAW MATERIALS AND STORES		
	PURCHASES OF RAW MATERIALS AND STORES	3,17,827	3,27,148
	Sub-total (a)	3,17,827	3,27,148
2	DIRECT/PRODUCTIONS EXPENSES		
1	Processing Charges	187	1,924
2	Octroi	-	-
3	Foil / Cylinder Charges	649	192
4	Product Approval Charges	930	455
5	Transportation	9,017	8,673
6	Designing Charges	-	-
7	Other Charges/ Direct Expenses	22,461	18,518
8	Packing, Freight & Forwarding	1,742	1,342
	Sub-total (b)	34,985	31,105
	Total Rs.. (A+B)	3,52,812	3,58,253



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 20 Change in Inventories

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Closing Stock	1,23,046	1,21,711
2	Opening Stock	1,21,711	86,978
	Total Rs..	-	34,733

Note : 21 Employment Benefit Expenses

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Salaries, Bonus, PF & ESIC	36,321	38,060
2	Directors Remuneration	5,470	2,760
	Total Rs..	41,791	40,820

Note :22 Financial Cost

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Interest on Cash Credit	16,761	12,689
2	Interest on Term Loan	31,856	25,232
	Total Rs..	48,616	37,921

Note : 23 Depreciation & Amortised Cost

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Depreciation	16,366	13,535
2	Amortisation of Expenses	5,324	5,324
	Total Rs..	21,690	18,860



CIAN HEALTHCARE PVT LTD

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 24 Other Administrative Expenses

Rs in Thousand

Sr. No	Particulars	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
1	Rent Expenses	3,870	3,799
2	Other Admin Expenses	1,258	2,704
3	Advertisement Expenses	227	244
4	Commission Expenses	3,149	1,051
5	Courier Charges		600
6	Electricity Expenses	857	787
7	Factory Expenses	663	593
8	Insurance Expenses	706	629
9	Office Expenses	1,889	1,344
10	Printing & Stationery	1,218	473
11	Professional Fee	3,307	4,969
12	Repairs & Maintainance	826	1,106
13	TA & DA Expenses	906	1,854
14	Travelling Expenses	3,041	5,134
15	Internet & Telephone Expenses	865	1,007
16	Interest On Tax	422	1,770
17	Bank Charges	1,097	
18	Legal Expenses	576	
	Total Rs..	24,877	28,066



CIAN HEALTH CARE PRIVATE LIMITED
Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2017

Note : 9 Fixed Asset

Sr. No	Particulars	Rate SLM	Gross Block			Depreciation			Net Block		
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value as on 31.03.2017
	<u>Tangible Assets</u>										
1	Land	0.00%	4,174	-	-	4,174	-	-	-	4,174	4,174
2	Building	3.17%	80,539	16,785	-	97,324	3,085	-	6,290	91,034	77,334
3	Tata Ace Tempo	11.31%	319	-	-	319	36	-	234	85	121
4	Computer	31.67%	8,430	325	-	8,754	2,623	-	8,439	316	2,613
5	Goodwill and Trade Mark	20.00%	5,865	52	-	5,917	1,174	-	3,652	2,265	3,387
6	Plant And Machinery	6.33%	91,693	27,967	-	1,19,660	7,712	-	15,311	1,04,349	84,095
7	Office Equipments and Mobile	19.00%	981	137	-	1,118	219	-	619	499	581
8	Furnitures & Fixtures and Vehicals	9.50%	13,861	2,278	-	16,138	1,517	-	5,270	10,868	10,107
9	Capital Work In Progress	0.00%	53,844	31,943	48,895	36,892	-	-	-	36,892	53,844
	SUB TOTAL (A)		2,59,704	79,486	48,895	2,90,295	16,366	-	39,815	2,50,480	2,36,255

