

**Reva Medicare Private Limited**

**Part - I - Balance Sheet**

(All amounts are in Indian Rupees in thousands unless otherwise stated)

Particulars	Note	As at	
		31.03.2022	31.03.2021
		Audited	Audited
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
a) Property, Plant and Equipment and Intangible assets	2	434	508
b) Intangible Asset Under Development		100	100
c) Financial Assets			
i) Other Financial Assets	3	748	698
d) Deferred Tax (Net)	4	1	-
		<b>1,283</b>	<b>1,306</b>
<b>Current Assets</b>			
a) Inventories	5	-	426
b) Financial Assets			
i) Cash and Cash equivalents	6	15,852	3,087
ii) Trade Receivables	7	27,028	74,343
iii) Other Financial Assets	8	5,753	8,851
c) Other Current Assets	9	1,091	3,262
d) Current Tax Assets (Net)	10	1,812	-
		<b>51,537</b>	<b>89,968</b>
<b>Total</b>		<b>52,820</b>	<b>91,274</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
a) Equity Share Capital	11	100	100
b) Other Equity	12	47,788	53,825
		<b>47,888</b>	<b>53,925</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
a) Deferred Tax (Net)	13	-	6
<b>Current Liabilities</b>			
a) Financial Liabilities			
i) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises		-	3,738
- total outstanding dues of creditors other than micro enterprises and small enterprises	14	1,876	20,459
ii) Other Financial Liabilities	15	913	1,841
b) Other Current Liabilities	16	519	1,099
c) Provisions	17	1,622	3,966
d) Current Tax Liabilities (Net)	18	-	6,241
		<b>4,932</b>	<b>37,344</b>
<b>Total</b>		<b>52,820</b>	<b>91,274</b>

Note to accounts form an Integral part of financial statements

As per our report of even date attached  
for **Bohara Bhandari Bung And Associates LLP**  
Chartered Accountants  
(Firm's Regn No.008127S/S-200013)



**CA. Pankaj Kumar Bohara**  
Partner  
M.No.215471

Place: Raichur  
Date: 25.04.2022



for and on behalf of Board of Directors

  
**Gurpreet Singh Sandhu**  
Director  
DIN No. 02685996

Place: Raichur  
Date: 25.04.2022

  
**Ramakant Innani**  
Director  
DIN No. 03222748



**Reva Medicare Private Limited**

**Part - II - Statement of Profit and Loss**

(All amounts in Indian Rupees in thousands except share data & per share data unless otherwise stated)

Particulars	Note	For the Year ended on 31.03.2022	For the year ended 31.03.2021
Revenue from Operations	19	52,209	1,16,328
Other Income	20	569	299
<b>Total Income</b>		<b>52,778</b>	<b>1,16,628</b>
<b>Expenses</b>			
a) Purchases of stock-in-trade	21	3,934	37,319
b) Changes in inventories of finish goods, Work-in-Progress & Stock-in-trade	22	426	(426)
c) Employee Benefits Expense	23	17,438	19,289
d) Finance Costs	24	759	247
e) Depreciation and Amortisation Expense	2	172	155
f) Other Expenses	25	11,190	14,828
<b>Total Expenses</b>		<b>33,918</b>	<b>71,412</b>
<b>Profit / (Loss) before exceptional items and tax</b>		<b>18,860</b>	<b>45,215</b>
<b>Profit / (Loss) before tax</b>		<b>18,860</b>	<b>45,215</b>
<b>Tax expense</b>			
1. Current Income tax		4,903	11,448
2. Taxes pertaining to earlier years		-	5
3. Deferred tax (Net)		(6)	(7)
<b>Profit / (Loss) for the year</b>		<b>13,963</b>	<b>33,769</b>
<b>Other Comprehensive Income</b>		-	-
<b>Total Comprehensive Income</b>		<b>13,963</b>	<b>33,769</b>
<b>Earning per equity share for Rs.10/- face value (Continued Operations)</b>			
Basic		1,396.32	3,376.86
Diluted		1,396.32	3,376.86
<b>Number of shares used in computing earnings per share (Continued Operations)</b>			
Basic		10,000	10,000
Diluted		10,000	10,000

Note to accounts form an Integral part of financial statements

As per our report of even date attached  
for **Bohara Bhandari Bung And Associates LLP**  
Chartered Accountants  
(Firm's Regn No.008127S/S-200013)

CA. Pankaj Kumar Bohara  
Partner  
M.No.215471

Place: Raichur  
Date: 25.04.2022



for and on behalf of Board of Directors

Gurpreet Singh Sandhu  
Director  
DIN No. 02685996

Ramakant Imani  
Director  
DIN No. 03222748

Place: Raichur  
Date: 25.04.2022



**Reva Medicare Private Limited**  
**Cash Flow Statement for the year ended**  
(All amounts are in Indian Rupees in thousands unless otherwise stated)

Particulars	31.03.2022	31.03.2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profits Before Tax (PBT)	18,860	45,215
<b>Less: Adjustments</b>		
Interest received	328	195
Unrealized Gain on reinstatement	12	1,237
	18,521	43,783
<b>Add: Adjustments</b>		
Depreciation & Amortisation	172	155
Unrealized Exchange gain on reinstatement	33	(43)
<b>Operating profit before working capital changes &amp;</b>	<b>18,726</b>	<b>43,895</b>
Adjustments for Increase / (Decrease) in Operating Liabilities		
- Trade Payables	(22,354)	21,378
- Other Current Liabilities	(1,507)	889
- Short Term Provisions	(2,344)	3,885
Adjustments for (Increase) / Decrease in Operating Receivables		
- Trade Receivables	47,328	(47,871)
- (Increase)/Decrease in Inventory	426	(426)
- (Increase)/Decrease in Security Deposit	(50)	(693)
- Other Current Assets & financial Assets	5,269	(6,521)
	45,493	14,536
Less: Income Taxes (Net)	(12,957)	(4,692)
<b>Net Cash flow from Operating activities</b>	<b>32,536</b>	<b>9,843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets (Incl CWIP)	(98)	(104)
Interest received	328	195
<b>Net cash used in Investing Activities</b>	<b>230</b>	<b>91</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend and Corporate Dividend tax paid	(20,000)	(9,691)
<b>Net Cash earned from Financing Activities</b>	<b>(20,000)</b>	<b>(9,691)</b>
<b>Net Increase/(decrease)in Cash and Cash Equivalents</b>	<b>12,766</b>	<b>243</b>
Cash & Cash Equivalents at the Beginning of the year	3,085	2,842
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>15,851</b>	<b>3,085</b>

Components of Cash and Cash Equivalents	31.03.2022	31.03.2021
Cash in Hand	199	43
Cash at Banks	4,123	3,045
Deposit with original maturity of less than 3 months	11,530	-
Effect of exchange differences on cash and cash equivalents held in foreign currency	(1)	(3)
<b>Total Cash and Cash Equivalents</b>	<b>15,851</b>	<b>3,085</b>

**Note:**

- 1.Previous year figures have been reclassified wherever necessary.
2. Cash Flow statement has been prepared under Indirect method as per Ind AS-7 "Statement of Cash flows" as prescribed under Companies (Accounting Standard) Rules, 2015.

As per our report of even date attached  
for Bohara Bhandari Bung And Associates LLP  
Chartered Accountants  
(Firm's Regn No.008127S/S-200013)

CA. Pankaj Kumar Bohara  
Partner  
M.No.215471

Place: Raichur  
Date: 25.04.2022



for and on behalf of Board of Directors

Gurpreet Singh Sandhu  
Director  
DIN No. 02685996

Place: Raichur  
Date: 25.04.2022

Ranjankant Innani  
Director  
DIN No. 03222748



**Reva Medicare Private Limited**

(All amounts are in Indian Rupees in thousands unless otherwise stated)

**STATEMENT OF CHANGES IN EQUITY for the year ended 31.03.2022****A. Equity Share Capital**

Particulars	Total
Balance as at 01 April, 2020	100
Changes in equity share capital during the year	-
Balance as at 31 March, 2021	100
Changes in equity share capital during the year	-
Balance as at 31 March, 2022	100

**B. Other Equity**

Particulars	Retained Earnings	As at 31.03.2022	As at 31.03.2021
Balance at the beginning of the reporting period	53,825	53,825	29,747
Changes during the period	-	-	-
Less: Interim Dividend paid during year	(20,000)	(20,000)	(9,691)
Restated balance at the beginning of the reporting period	33,825	33,825	20,056
Changes during the period	-	-	-
Total Comprehensive Income for the year	13,963	13,963	33,769
Balance at the end of the reporting period	47,788	47,788	53,825

**Notes:**

1. Retained Earnings: This reserve represents the cumulative profits of the company. This Reserve can be utilised in accordance with the provision of the Companies Act, 2013.

