

M/S SABKA DOCTOR FOUNDATION
(A COMPANY LICENSED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)
BALANCE SHEET AS AT 31ST MARCH'2024

PARTICULARS	NOTE NO.	Year Ended on 31st March,2024	Year Ended on 31st March,2023
ASSETS AND LIABILITIES		Amount (INR'00)	Amount (INR'00)
I. Equity & Liabilities			
(1) Shareholders Funds			
(a) Share Capital	3	500.00	500.00
(b) Reserve & Surplus	4	3,14,499.67	2,72,039.19
Shareholders Funds (A)		3,14,999.67	2,72,539.19
(2) Deffered Tax Liability (B)	18	42.50	-
(3) Current Liabilities			
(a) Trade Payable	5	1,322.80	583.20
(b) Other current liabilities	6	732.36	647.57
Current Liabilities (C)		2,055.16	1,230.77
Total Equity & Liabilities (A+B+C)		3,17,097.33	2,73,769.96
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	11	952.87	-
(ii) Intangible Assets		-	-
Total Non-current assets (A)		952.87	-
(2) Current Assets			
(a) Short Term Advances	7	5,000.00	5,000.00
(b) Cash & Cash equivalents	8	1,648.05	15,744.79
(c) Current Investment	9	3,07,000.00	2,49,870.00
(d) Other Current Assets	10	2,496.41	3,155.17
Total Current assets (B)		3,16,144.46	2,73,769.96
Total Assets (A+B)		3,17,097.33	2,73,769.96
Summary of significant accounting policies	2		

The accompanying notes are an integrals part of the financial statemen **1-23**

As per our report of even date
For RAKESH A JAIN & ASSOCIATES
Firm Regn. No.: 032195N
Chartered Accountants

For and on behalf of the Board of Directors

CA RAKESH JAIN
PROP
Membership No. 508569

INDU GOEL
Director
DIN :- 07951772

ANSHU GARG
Director
DIN :- 02548002

Place: New Delhi
Date:

M/S SABKA DOCTOR FOUNDATION (A COMPANY LICENSED UNDER SECTION 8 OF THE COMPANIES ACT, 2013) STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH'2024			
PARTICULARS	NOTE NO.	Year Ended on 31st March,2024	Year Ended on 31st March,2023
		Amount (INR'00)	Amount (INR'00)
Continuing Operations			
Grant or Donations Received	12	622.17	6,171.05
Other Income	13	14,629.74	8,463.70
Total Income		15,251.91	14,634.75
EXPENSES			
Training Expense	14	1,980.23	3,230.68
Finance Cost	15	7.00	3.92
Emplayee Benefits	16	5,271.17	1,371.85
Depriciation	11	27.13	-
Other Expenses	17	6,963.40	5,318.76
Total Expenses		14,248.93	9,925.21
Earning before exceptional items, extraordinary items, tax,		1,002.98	4,709.54
Less:- Exceptional items		-	-
Profit \ (Loss) before extraordinary items and tax		1,002.98	4,709.54
Less:- Extraordinary Items		-	-
Less:- Prior Period Expense		-	-
Less:- Prior Period Income		-	-
Profit / (Loss) before tax		1,002.98	4,709.54
Tax expenses			
Current tax		-	-
Deferred tax	18	42.50	-
Profit / Loss from continuing operations		960.47	4,709.54
Profit / Loss for the year		960.47	4,709.54
Basic EPS	19	0.19	9.42
Diluted EPS		0.19	9.42
<p>The accompanying notes are an integrals part of the financial state 1-23</p> <p>As per our report of even date</p> <p>For RAKESH A JAIN & ASSOCIATES For and on behalf of the Board of Directors</p> <p>Firm Regn. No.: 032195N</p> <p>Chartered Accountants</p> <p>CA RAKESH JAIN INDU GOEL ANSHU GARG</p> <p>PROP Director Director</p> <p>Membership No. 508569 DIN :- 07951772 DIN :- 02548002</p> <p>Place: New Delhi</p> <p>Date:</p>			

M/S SABKA DOCTOR FOUNDATION
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

1. CORPORATE INFORMATION

M/S SABKA DOCTORS FOUNDATION. ("the company") is a Section 8 Company incorporated in India under the Companies Act, 2013. The company was incorporated on 11th November, 2020. The company is a not for profit company registered as per section 8 carrying on the charitable activities etc.

SIGNIFICANT ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2. SIGNIFICANT ACCOUNTING POLICIES.

The following are the significant accounting policies have been adopted by the company as per applicability in the presentation and preparation of financial statements.

a) Basis of Preparation:

The financial statements of the Company are prepared under Historic Cost Convention in accordance with the Generally Accepted Accounting principles (GAAP) under Historical Cost Conventions comprising mandatory Accounting Standards notified under section 133 of the Company Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

b) Use of Estimates:

The preparation of the financial statements in conformity with the GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Changes in the estimates are reflected in the financial statements in which changes are made and if material, their effects are disclosed in the financial statements.

c) Revenue Recognition:

- i) Revenue from donations has been recognized on the receipt basis. The unrestricted grants and donations received by the company are recognised as income in the accounts in the year of receipt. The sale of services/sale of material are recognized on the basis of invoice raised to the clients.
- ii) Scrap Sale has been recognized on the basis of actual receipts.
- iii) Interest on investment is accounted for on accrual basis. During the year any interest received on Fixed deposit has been based on the TDS deducted from the Bank.

d) Employee Benefits:

- i) Companies liability towards defined contribution plan as defined in accounting standard 15 is accounted for and paid in the subsequent financial year.
- ii) The eligible employees of the company are entitled to receive the benefits of the Provident Fund, a defined contribution plan in which both the employees and the Company is making the monthly contribution. The employer contribution is charged off to the Profit & loss Account.
- iii) The Employee State Insurance which are defined contribution schemes are charged to the Statement of Profit & Loss Account to the extent of Employers Contribution.
- iv) The company provides for contribution towards gratuity fund, Leave Encashment and the bonus during the year. Therefore, the post-employment and the other long-term benefits are recognized as an expense in the Statement of Profit and Loss at the present value of the amount determined using Actuarial Valuation techniques in the year the employee renders the Service.

e) Provision and Contingencies:

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

f) Earnings per share:

Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating the diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date.

g) Taxes on Income:

The Company has license to operate under section 8 of the Companies Act, 2013 and Certificate of registration under Section 12A and 80G of the Income Tax Act, 1961. Accordingly, the Company is not liable to pay Income Tax under Income Tax Act, 1961,

h) Other significant disclosure:

- a) The other current assets and long term loans & advances have a value of realization in the ordinary course of business at least equal to the amount at which they are stated in the books of accounts and provisions for all known liabilities are adequate and considered reasonable.
- b) Balances under current assets & liabilities and long-term borrowings are subject to confirmation.
- c) Figures have been rounded off to the nearest Rupees.

2. Previous Year figures have been regrouped and re-classified wherever considered necessary to make them comparable with current year.

As per our report of even date
For RAKESH A JAIN & ASSOCIATES
Firm Regn. No.: 032195N
Chartered Accountants

For and on behalf of the Board of Directors

CA RAKESH JAIN
PROPRIETOR
Membership No. 508569

INDU GOEL
Director
DIN: 07951772

ANSHU GARG
Director
DIN: 02548002

Place: New Delhi
Date:

M/S SABKA DOCTOR FOUNDATION

Notes forming part of the financial statements for the year ended on 31st March 2024

Note No. 3

Particulars	As at 31st MARCH'2024		As at 31st MARCH'2023	
	Number of Shares (Nos)	Amount (Rs'00)	Number of Shares (Nos)	Amount (Rs'00)
(a) Authorised Share Capital	1,00,000.00	10,000.00	1,00,000.00	10,000.00
Equity Shares of 10/- each	1,00,000.00	10,000.00	1,00,000.00	10,000.00
(b) Issued share capital				
Equity Shares of 10/- each	5,000.00	500.00	5,000.00	500.00
(c) subscribed and fully paid -up share capital				
Equity Shares of 10/- each	5,000.00	500.00	5,000.00	500.00
Total	5,000.00	500.00	5,000.00	500.00

Particulars							
Notes:							
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:							
Particulars	Opening Balance as on 1st April 2023	Incorporation Allotment	Bonus	ESOP	Conversion	Buy back	Closing Balance as on 31st March 2024
Equity shares with voting rights							
Year ended 31 March, 2024							
- Number of shares (Nos)	5,000.00	-	-	-	-	-	5,000.00
- Amount (Rs'00)	500.00	-	-	-	-	-	500.00

Note No. 3 Share capital (contd.)

Particulars							
Notes:							
(ii) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:							
Particulars	Equity shares with voting rights	Equity shares with differential voting rights	Equity shares with voting rights	Equity shares with differential voting rights	Compulsorily convertible preference shares	Optionally convertible preference shares	Redeemable preference shares
	Value	Number of shares					
	-	-	-	-	-	-	-

(iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March'2024		As at 31st March'2023	
	Number of shares held (Nos)	% holding in that class of shares	Number of shares held (Nos)	% holding in that class of shares
Equity shares with voting rights				
Ms. Indu Goel	1,500.00	30.00%	2,500.00	50.00%
Ms. Anshu Garg	1,000.00	20.00%	-	0.00%
Mr. Swati Soharia	2,500.00	50.00%	2,500.00	50.00%

(iv) Rights, preference and restrictions attached to SharesEquity Shares

The Company has one class of Equity Shares referred to as Equity Shares having at par value of Rs.10/- each. Each Shareholder is entitled to one vote per share. In the event of liquidation, the equity-holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to

(iii) Details of Promotor shareholders holding:

Name of Promotor	As at 31st March'2024		As at 31st March'2023	
	Number of shares held (Nos)	% holding in that class of shares	Number of shares held (Nos)	% holding in that class of shares
Equity shares with voting rights				
Ms. Indu Goel	1,500.00	30.00%	2,500.00	50.00%
Mr. Swati Soharia	2,500.00	50.00%	2,500.00	50.00%

M/S SABKA DOCTOR FOUNDATION
Notes forming part of Balance Sheet for the year ended on 31st March 2024

Note No. 4	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Reserve & Surplus		
General Reserve		
Surplus (Deficit) in Statement of Income and Expenditure		
Opening balance	2,639.19	(2,070.35)
Add: Transferred from Corpus Fund	-	-
Add: Transferred from surplus in Statement of Income & Expenditure	960.47	4,709.54
Closing balance	3,599.67	2,639.19
Corpus Reserve		
Corpus Fund Donations	3,10,900.00	2,69,400.00
Closing balance	3,10,900.00	2,69,400.00
Total	3,14,499.67	2,72,039.19

Note No. 5	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Current Liabilities		
Sundry Creditors	1,322.80	583.20
Total	1,322.80	583.20

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars (INR'00)	As at 31 March, 2024					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	(143.10)	-	-	-	-	(143.10)
(ii) Undisputed dues - Others	-	1,465.90	-	-	-	1,465.90
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	(143.10)	1,465.90	-	-	-	1,322.80

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2023

Particulars (INR'00)	As at 31 March, 2023					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	583.20	-	-	-	583.20
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	583.20	-	-	-	583.20

Note No. 6	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Other Current Liabilities		
Audit Fee Payable	250.00	200.00
TDS Payable	51.75	38.62
Salary Payable	430.61	408.95
Total	732.36	647.57

Note No. 7	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Short term Advance		
Advance for Property Investment	5,000.00	5,000.00
Total	5,000.00	5,000.00

Note No. 8	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Cash & Cash Equivalent		
Cash in Hand	-	-
Balances with Banks		
Kotak Mahindra Bank	1,648.05	15,744.79
Total	1,648.05	15,744.79

Note No. 9	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Current Investment		
Fixed Deposits	3,07,000.00	2,49,870.00
Total	3,07,000.00	2,49,870.00

Note No. 10	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
	Amount (INR'00)	Amount (INR'00)
Other Current Assets		
TDS Recoverable	2,234.89	699.85
Accrued Interest on FD	261.52	2,455.32
Total	2,496.41	3,155.17

(Amount in 00)												
A.	Details of Assets	Tangible assets (Gross Block)										
		Opening as at 1 Apr, 2023	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalised	Other adjustments	Balance as at 31 March, 2024	Balance as at 31 March, 2023
	(a) Computer Equipment											
	Owned	-	980.00	-	-	-	-	-	-	-	980.00	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(b) Computer Software	-									-	-
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(c) Furniture & Fixture	-									-	-
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(d) Motor Vehicle	-									-	-
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(e) Office Equipment	-									-	-
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(f) Medical Equipment	-									-	-
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	Total	-	980.00	-	-	-	-	-	-	-	980.00	

Note 20 Fixed assets (con)

B	Tangible assets	Accumulated Depreciation									Net block	
		Opening as at 1 Apr, 2023	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and Loss	Other adjustments	Balance as at 31 March, 2024	Balance as at 31 March, 2023	Balance as at 31 March, 2024	Balance as at 31 March, 2023
	(a) Computer Equipment											
	Owned	-	27.13	-	-	-	-	-	27.13	-	952.87	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(b) Computer Software	-	-						-	-	-	
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(c) Furniture & Fixture	-	-						-	-	-	
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(d) Motor Vehicle	-	-						-	-	-	
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(e) Office Equipment	-	-						-	-	-	
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	(f) Medical Equipment	-	-						-	-	-	
	Owned	-	-	-	-	-	-	-	-	-	-	-
	Taken under finance lease *	-	-	-	-	-	-	-	-	-	-	-
	Given under operating lease *	-	-	-	-	-	-	-	-	-	-	-
	Total	-	27.13	-	-	-	-	-	27.13	-	952.87	-

NOTE :

A) Fixed Assets : Fixed Assets are stated at their Original Cost , including freight , duties taxes and incidental expenses

on the aquisition & installation after the purchase of the Fixed Assets . The Amount of Gross Block has been adjusted based on the original cost.

B) Depreciation : Depreciation on Fixed Assets are provided as per the Companies Act. 2013 on the basis of the life of assets . The Adjustment for the excess/lower depreciation in previous years has been made.

M/S SABKA DOCTOR FOUNDATION

Notes forming part of Income & Expenditure A/c for the year ended on 31st March 2024

Note No. 12	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00'00)	Amount (INR'00)
Donations		
Genral Donations	622.17	6,171.05
Total	622.17	6,171.05

Note No. 13	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
Other Income		
Interest Income	14629.74	8,463.70
Total	14,629.74	8,463.70

Note No. 14	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
Training Expense		
CPR Training Programme	1,980.23	3,230.68
Total	1,980.23	3,230.68

Note No. 15	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
Finance Costs		
Bank Charges	7.00	3.92
Total	7.00	3.92

Note No. 16	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
Employee benefits		
Salary & Wages	5,271.17	1371.85
Total	5,271.17	1371.85

Note No. 17	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
Other Expenses		
Audit Fee	345.00	295.00
IT Expenses	45.00	-
Interest Paid on TDS	-	17.02
Printing and Stationary Expenses	198.00	32.84
Rent Expense	4,410.00	4,200.00
ROC Fees	278.00	51.00
Professional Charges	1,687.40	722.90
Total	6,963.40	5,318.76

Particulars	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
	Amount (INR'00)	Amount (INR'00)
i) Payment to Auditors		
As Auditors-		
Statutory Audit Fees & Tax Audit Fees	522.00	472.00
Total	522.00	472.00

Sabka Doctor Foundation Notes forming part of the Financial Statement Note No. 18 Disclosures under Accounting Standards (Amount in '00)		
PARTICULARS	AS AT 31ST MARCH'2024	AS AT 31ST MARCH'2023
Deffered Tax (Liability) / asset		
<u>Tax effect of items constituting deferred tax (liability)/Assets</u>		
On difference between book balance and tax balance of fixed assets	(42.50)	-
On expenditure deferred in the books but allowable for tax purpose	-	-
On items included in Reserves and Surplus pending amortisation into the Statement of Profit & Loss	-	-
On expenditure taken in the books but not allowable for tax purpose	-	-
Preliminary Expense	-	-
Provision for Leave Encashment	-	-
Provision for Gratuity	-	-
Provision for Bonus	-	-
Loss on Sale of Fixed Assets	-	-
Provision for Doubtful Debts	-	-
Tax effect of items constituting deferred tax liability	(42.50)	-
Tax effect of items constituting deferred tax assets due to Loss	-	-
Net deferred tax (liability)/assets to recognized for the year ended March 2023	(42.50)	-
Less: Opening Deferred Tax (Liability)/Asset in Balance Sheet	-	-
Defferred tax to be routed through P&L for the year ended March 2023	(42.50)	-
The Company has recognised deffered tax asset on unabsorbed depreciation to the extent of the corresponding deffered tax liability on the diffirence between the book balance and the written down value of fixed assets as on date 31st March'2024 under Income Tax (or) The Company has recognised deffered tax assets on unobsorbed depreciation and brought forward business losses based on the Management's estimates of future profits.		

Note No. 19	From 1st April 2023 TO 31ST MARCH 2024	From 1st April 2021 TO 31ST MARCH 2023
Earning Per Share	Amount (INR'00)	Amount (INR'00)
Profit/(Loss) attributable to equity shareholders	960.47	4,709.54
Weighted average number of Equity Shares	5,000.00	500.00
Basic and Diluted* Earnings per Share (Rs`)	0.19	9.42
Nominal Value of an Equity Share (Rs.)	10.00	10.00

*The Company does not have any potential outstanding diluted equity shares.

S.No	Note:20																				
	Related party transactions Details of related parties: <table> <tr> <th>Description of relationship</th><th>Names of related parties</th></tr> <tr> <td>Ultimate Holding Company</td><td>NIL</td></tr> <tr> <td>Holding Company</td><td>NIL</td></tr> <tr> <td>Ultimate Holding Company</td><td>NIL</td></tr> <tr> <td>Subsidiaries</td><td>NIL</td></tr> <tr> <td>Fellow Subsidiaries (to be given only if there are transactions)</td><td>NIL</td></tr> <tr> <td>Associates</td><td>NIL</td></tr> <tr> <td>Key Management Personnel (KMP)</td><td>1) INDU GOEL- Director and Shareholder 2) SWATI SOHARIA- Director and Shareholder 3) ANSHU GARG - Director and Shareholder</td></tr> <tr> <td>Relatives of KMP</td><td>PHOENIX (FEENIX) MEDICAL EDUCATION AND RESEARCH SERVICE PVT.LTD. (COMMON DIRECTORS)</td></tr> <tr> <td>Company in which KMP / Relatives of KMP can exercise significant influence</td><td>NIL</td></tr> </table>	Description of relationship	Names of related parties	Ultimate Holding Company	NIL	Holding Company	NIL	Ultimate Holding Company	NIL	Subsidiaries	NIL	Fellow Subsidiaries (to be given only if there are transactions)	NIL	Associates	NIL	Key Management Personnel (KMP)	1) INDU GOEL- Director and Shareholder 2) SWATI SOHARIA- Director and Shareholder 3) ANSHU GARG - Director and Shareholder	Relatives of KMP	PHOENIX (FEENIX) MEDICAL EDUCATION AND RESEARCH SERVICE PVT.LTD. (COMMON DIRECTORS)	Company in which KMP / Relatives of KMP can exercise significant influence	NIL
Description of relationship	Names of related parties																				
Ultimate Holding Company	NIL																				
Holding Company	NIL																				
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Company in which KMP / Relatives of KMP can exercise significant influence	NIL																				

Note: Related parties have been identified by the Management.

20.a	Nature of Transactions	KMP	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
	Details of related party transactions during the year ended 31 March, 2024 (Amount in '00):				
1	Finance (Donations and Contributions in cash or in kind)	40,515.00	-	-	40,515.00
2	Services Fees & Expenditure Reimbursements Or W-off	-	-	153.40	153.40
3	Expenditure Reimbursements Or W-off	45.00	-	-	45.00
	Balances outstanding at the end of the year	-	-	-	-
1	Other Current Liabilities	-	-	-	-
2	Borrowings	-	-	-	-
3	Provision for doubtful receivables, loans and advances	-	-	-	-
	20.b Details of related party transactions during the year ended 31 March, 2023 (Amount in '00):				
1	Finance (Donations and Contributions in cash or in kind)	2,11,750.05	1,000.00	-	2,12,750.05
2	Services Fees & Expenditure Reimbursements Or W-off	-	-	822.46	822.46
3	Expenditure Reimbursements Or W-off	117.22	-	-	117.22
	Balances outstanding at the end of the year	-	-	-	-
1	Other Current Liabilities	-	-	(107.70)	(107.70)
2	Borrowings	-	-	-	-
3	Provision for doubtful receivables, loans and advances	-	-	-	-

21. The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the UDHYAM Number as allocated. Based on the information received and available with the Company, there are no amounts payable to Micro and Small Enterprises (Suppliers) covered under the Micro, Small and Medium Enterprises Development Act, 2006 as at 31 March 2024.

22. Contingent Liabilities and Others

The Company is subject to assessment relating to Income tax for FY2023-23, which has arisen in the ordinary course of business. The Company's management does not reasonably expect that the assessment, when ultimately concluded and determined, will have financial effect on the Company.

The Income Tax demand notice has been issued for the FY2021-22 for Rs. 24,38,153.00 on 22-03-2024 for which the Company has filed the appeal. A recitification application was filed by the Company in respect of FY2021-22 for which the NIL demand order has been received on 16-08-2024. Hence, the assessment made by management, the Company has not made the provision of Rs. 24,38,153.00 as contingent liability and does not foresee any financial implication.

M/S SABKA DOCTOR FOUNDATION
Note-23: Ratios

Particulars	Numerator/Denominator	For the year ended 31 March, 2024	For the year ended 31 March, 2023	Variance	Reasons for Variance
		Rs.	Rs.	Rs.	Rs.
(a) Current Ratio		153.83	222.44	(68.61)	This is due to increase in Investments
- Current Assets	Numerator	3,16,144.46	2,73,769.96		
- Current Liabilities	Denominator	2,055.16	1,230.77		
(b) Return on Equity Ratio		0.00	0.03	(0.03)	
- Net Profits after taxes – Preference Dividend (if any)	Numerator	960.47	4,709.54		
- Average Shareholder's Equity	Denominator	2,93,769.43	1,37,431.12		
(c) Return on Capital employed,		0.00	0.02	(0.01)	
- Earnings Before Interest and tax	Numerator	1,002.98	4,709.54		
- Capital employed	Denominator	3,15,042.17	2,72,539.19		

Note: Applicable ratios have been disclosed. The below mentioned Ratios are either not applicable or not viable to calculate for disclosure.

1- Debt Equity Ratio

2-Debt Service Coverage Ratio

3-Inventory turnover ratio

4-Trade Receivables turnover ratio

5-Net profit ratio