

T. Pompapathy & Co.

Chartered Accountants

T-7, 3rd Floor,
Lakshmi Complex,
No. 40, K. R. Road (Fort)
Bangalore - 560 002.
Tel : 080-26701670, 26705505

INDEPENDENT AUDITORS' REPORT

TO
The Partners,
HEALTHCARE DIWANCHAND IMAGING LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **HEALTHCARE DIWANCHAND IMAGING LLP** ("the LLP"), which comprise the Balance Sheet as at 31 March 2017, the Statement of Profit and Loss for the period ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The LLP's management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP and for preventing and detecting the 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 internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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 the Rules made thereunder.

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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



T. Pompapathy & Co.

Chartered Accountants

An audit involves performing procedures to obtain audit evidence about the amounts and 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 internal financial control relevant to the LLP's preparation of the financial statements that give true and fair view 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 LLP's 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 the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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;

- a) In the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2017;
- b) In the case of the Statement of Profit and Loss, of the loss for the period ended on that date;

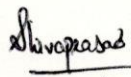
Other Matters

Pursuant to MCA Notification G.S.R. 308(E) dated March 30, 2017, the Company has provided the requisite disclosures in financial Statements as to holdings as well as dealings in Specified Bank Notes during the period From 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note 32 of the financial statements.

FOR T.POMPAPATHY & CO

Chartered Accountants

Firm Reg. No. 008047S



T. P. SHIVAPRASAD

Membership No: 206542



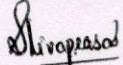
Place: Bangalore

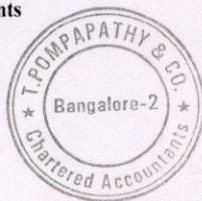
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HealthCare Diwanchand Imaging LLP
Balance Sheet as at 31 March 2017

Particulars	Note No	As at 31 March 2017 Rs.	As at 31 March 2016 Rs.	As at 1 April 2015 Rs.
ASSETS				
Non-Current Assets				
Property, plant and equipment	5	145,33,239	190,65,058	222,65,750
Other intangible assets	5	-	272	2,642
Financial assets:	6	20,96,575	130,16,869	133,83,405
Other financial assets		31,62,000	13,17,000	8,96,000
Deferred tax assets (net)		197,91,813	333,99,199	365,47,797
Total Non-Current Assets				
Current Assets				
Inventories	7	-	3,44,135	1,33,236
Financial Assets:				
Trade receivables	8	193,22,276	95,66,391	52,83,383
Cash and cash equivalents	9	1,38,423	3,74,049	11,63,631
Other current assets	10	-	12,26,213	10,08,627
Total Current Assets		194,60,699	115,10,787	75,88,877
Total Assets		392,52,512	449,09,986	441,36,674
CAPITAL AND LIABILITIES				
Capital				
Partner's Contribution	11	416,21,367	385,58,922	384,28,316
Reserves & Surplus	12	(57,42,520)	(15,02,882)	(23,56,512)
Total Capital		358,78,847	370,56,040	360,71,804
Non-current liabilities				
Financial Liabilities:				
Borrowings	13	6,01,244	14,57,646	29,32,490
Total Non-current liabilities		6,01,244	14,57,646	29,32,490
Current liabilities				
Financial Liabilities:				
Trade payables	15	20,07,903	53,79,364	41,98,035
-Total outstanding dues of creditors other than micro enterprises and	14	17,018	8,941	14,040
Other Financial Liabilities	16	7,47,500	3,52,415	2,11,434
Other Current liabilities	17	-	6,55,580	7,08,871
Provisions		27,72,421	63,96,300	51,32,380
Total current liabilities		33,73,665	78,53,946	80,64,870
Total liabilities		392,52,512	449,09,986	441,36,674
Total Equity and liabilities				
See accompanying notes to the financial statements.				

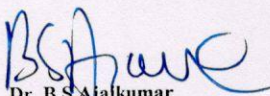
In terms of our report attached.
For T Pompathy & Co
Chartered Accountants

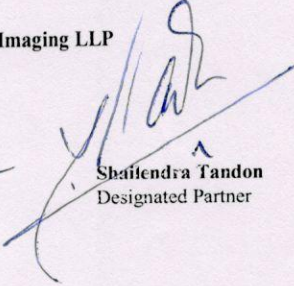

T P Shivaprasad
Partner



Place :
Date :

For HealthCare Diwanchand Imaging LLP


Dr. B S A Jalkumar
Designated Partner


Shafendra Tandon
Designated Partner

Place :
Date :

HealthCare Diwanchand Imaging LLP
Statement of Profit and Loss for the year ended 31 March, 2017

Particulars	Note No.	For the year ended 31 March, 2017 Rs.	For the year ended 31 March, 2016 Rs.
I Revenue from operations	18	257,50,891	413,32,672
II Other income	19	6,29,119	3,28,920
III Total income (I+II)		263,80,010	416,61,592
IV Expenses			
(a) Purchase of stock-in-trade	20	71,52,512	122,28,113
(b) (Increase) / decrease in stock-in-trade	21	3,44,135	(2,10,899)
(c) Employee benefits expense	22	51,26,868	57,89,811
(d) Depreciation and amortisation expense	5	45,35,850	43,73,119
(e) Finance costs	23	39,773	1,31,666
(f) Other expenses	24	152,65,511	189,17,151
Total expenses (IV)		324,64,648	412,28,961
V Profit before exceptional items and tax (III-IV)		(60,84,638)	4,32,631
Exceptional items		-	-
Profit/(Loss) after exceptional items		(60,84,638)	4,32,631
VI Tax expense:			
(a) Deferred tax		(18,45,000)	(4,21,000)
		(18,45,000)	(4,21,000)
VII Profit after tax for the year (V-VI)		(42,39,638)	8,53,631
Other comprehensive income		-	-
VIII Total other comprehensive income		-	-
IX Total comprehensive income for the year (VII + VIII)		(42,39,638)	8,53,631
See accompanying notes to the financial statements.			

In terms of our report attached.

For T Pompapathy & Co
Chartered Accountants

Shivaprasad

T P Shivaprasad
Partner



Place :
Date :

For HealthCare Diwanchand Imaging LLP

Dr. B. S. Ajankumar
Dr. B. S. Ajankumar
Designated Partner

Shailendra Tandon
Shailendra Tandon
Designated Partner

Place :
Date :

HealthCare Diwan Chand Imaging LLP
Schedules forming part of Statement of Assets and Liabilities and Income & Expenditure account

Note Significant accounting policies and notes to accounts

1 Background

The HealthCare Diwan Chand Imaging LLP is a Limited Liability partnership registered under Limited Liability Partnership Act, 2008 and incorporated on 15th October 2009. HealthCare Global Enterprises Limited (HCG) and Diwan Chand Medical Services Private Limited (DCMSPL) are partners in LLP having capital and profit sharing ratio of 75 : 25.

Both partner companies belong to healthcare industry and have remarkable reputation and expertise in the field of diagnostic services. The LLP has been formed to provide high end diagnostic services at operational diagnostic units.

2 Accounting Convention

These financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016, as applicable. For periods up to and including the year ended March 31, 2016, the LLP had prepared its financial statements in accordance with the then applicable Accounting Standards in India ("previous GAAP"). These are the LLP's first Ind AS financial statements. The date of transition to Ind AS is April 1, 2015. Refer Note 3 for the explanations of transition to Ind AS including the details of first-time adoption exemptions availed by the LLP.

3 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

4 (a) Revenue recognition

Income is recognised on accrual basis. Fees are recognised on the basis of net revenue sharing with business facilitators.

(b) Fixed Assets

Fixed Assets are stated at the cost of acquisition less accumulated depreciation. Acquisition cost includes directly attributable expenses related to acquisition and installation like freight, duties and taxes and other incidental expense.

(c) Depreciation and amortisation

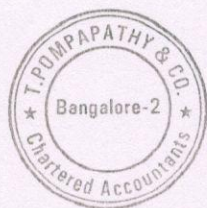
Depreciation on fixed assets are provided on Straight Line Method from date of acquisition on the basis of their useful life being ascertained by the management. The depreciation on assets acquired / sold / discarded during the year is provided from / up to the month in which the asset is commissioned / sold /discarded except in case of fixed assets costing upto Rs. 5,000/- where it is being depreciated 100% in the year of acquisition itself.

(d) Inventories

Inventories consist of consumables that are carried at lower of cost or net realisable value. Cost is determined on first-in-first-out basis.

(e) Borrowing costs

Borrowing cost that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of assets. All the borrowing cost are recognised as expenses in the year in which they are incurred.



HealthCare Diwan Chand Imaging LLP
Schedules forming part of Statement of Assets and Liabilities and Income & Expenditure account

(f) Foreign currency transactions and translations

Transaction in foreign currency are recorded on initial recognition at the exchange rate prevailing at the time of transaction. Monetary items (i.e. receivables, payables, loans etc.) denominated in foreign currency are reported using the closing exchange rate on each balance sheet. The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statement are recognised as income / expense in the period in which they arise.

(g) Employee benefits

(i) Short Term employee benefits are recognised as an expense at the undiscounted amount in the profit and loss account of the period in which the related service is rendered. Privilege leaves are short term employee benefits and are charged to the statement of income and expenditure at the amount based on the management's decision.

(ii) Post employment benefits are recognised as an expense in the profit and loss account for the year in which the employee has rendered service. The expense is recognised at the present value of the amount payable towards contribution. The present value is determined using the market yields of government bonds, at the balance sheet date, as the discounting rate.

(iii) Actuarial gains and losses in respect of post employment and other long term benefits are charged to the profit and loss account.

(h) Taxes on income

Current Tax

Current tax is amount of tax payable on taxable income of the year as determined in accordance with the provisions of Income Tax Act, 1961.

Deferred Tax

Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. Deferred tax assets are subject to consideration of prudence and are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realised.

(i) Contingencies / Provisions

Provision is recognised when an entity has a present obligation as a result of past events and it is probable that an outflow of resources embodying benefit will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities, if material are disclosed by way of Notes, Contingent assets are recognised or disclosed in the financial statements.



HealthCare DivanChand Imaging LLP
Schedules forming part of Statement of Assets and Liabilities as at March 31, 2017

Note- 5 Fixed Assets

Particulars	Gross Carrying Value			Depreciation/Amortisation			Net Carrying Value		
	Balance as at 01.04.2016	Additions	Disposals	Balance as at 31.03.2017	Balance as at 01.04.2016	Depreciation expense for the year	Balance as at 31.03.2017	Balance as at 31.03.2017	
(a) Tangible Assets									
Data Processing Equipments	1,61,464 (1,14,689)	- (46,775)	-	1,61,464 (1,61,464)	88,843 (72,778)	29,514 (16,066)	1,18,357 (88,844)	43,107 (72,620)	72,62 (41,91)
Plant & Equipments	558,35,233 (547,11,949)	10,013 (11,23,284)	6,253	558,38,993 (558,35,233)	372,33,315 (329,94,047)	43,91,054 (42,39,268)	416,24,369 (372,33,315)	142,14,624 (186,01,918)	186,01,91 (217,17,90)
Furniture and Fixtures	8,77,366 (8,77,366)	-	-	8,77,366 (8,77,366)	4,92,658 (3,80,864)	1,11,398 (1,11,794)	6,04,056 (4,92,658)	2,73,310 (3,84,708)	3,84,70 (4,96,56)
Office Equipments	2,71,449 (2,71,449)	-	-	2,71,449 (2,71,449)	2,65,638 (2,62,015)	3,612 (3,623)	2,69,250 (2,65,638)	2,199 (5,810)	5,81 (9,43)
Total	571,45,512 (559,75,453)	10,013 (11,70,059)	6,253	571,49,272 (571,45,512)	380,80,454 (337,09,704)	45,35,578 (43,70,751)	426,16,032 (380,80,455)	145,33,239 (190,65,058)	190,65,05 (222,65,75)
Previous Year									
(b) Intangible Assets									
Software	18,050 (18,050)	-	-	18,050 (18,050)	17,778 (15,408)	272 (2,369)	18,050 (17,777)	- (272)	27 (2,6)
Total	18,050 (18,050)	-	-	18,050 (18,050)	17,778 (15,408)	272 (2,369)	18,050 (17,777)	- (272)	27 (2,6)
Previous Year									
	(18,050)	-	-	(18,050)	(15,408)	(2,369)	(17,777)	(272)	(2,6)



Note 6 Other Financial Assets

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
Non-Current			
(a) Security Deposits	34,000	34,000	4,000
(b) Advance income tax	17,93,479	127,34,530	131,53,601
(c) Term Deposit more than 12 months Maturity	2,35,373	2,35,373	2,00,000
(d) Interest Accrued on Long Term Deposit	33,723	12,966	25,804
Total Other Non-Current Financial Assets	20,96,575	130,16,869	133,83,405

Note 7 Inventories

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
(At Lower of Cost and Net Realisable Value)			
(a) Others	-	3,44,135	1,33,236
Total	-	3,44,135	1,33,236



HealthCare Diwanchand Imaging LLP

Note 8 Trade Receivables

Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 2015
	Rs	Rs	Rs
Current Trade Receivable	193,22,276	95,66,391	52,83,383
Total	193,22,276	95,66,391	52,83,383

Break-up of Security details and more than 6 months overdue:

Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 2015
	Rs	Rs	Rs
Trade receivables outstanding for a period exceeding six months from the date they were due for payment			
Unsecured, considered good	-	-	-
Doubtful	-	-	-
Less: Allowance for doubtful debts	-	-	-
Total A			
Other Trade receivables	197,32,453	101,06,665	57,98,240
Unsecured, considered good	10,00,000	-	-
Doubtful			
Less: Allowance for doubtful debts	-14,10,177	-5,40,274	-5,14,857
Total B	193,22,276	95,66,391	52,83,383
Total A + B	193,22,276	95,66,391	52,83,383

Note 9 Cash and Cash Equivalents

Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 2015
	Rs	Rs	Rs
(a) Cash on hand	-	3,016	1,027
(b) Balances with banks			
(i) In current accounts	1,38,422	3,71,033	11,62,604
Total A	1,38,422	3,74,049	11,63,631
Total Cash and Cash Equivalents	1,38,423	3,74,049	11,63,631

For the purpose of the cash flows, cash and cash equivalent comprise the following

Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 2015
	Rs	Rs	Rs
(a) Cash on hand	-	3,016	1,027
(b) Balances with banks			
(i) In current accounts	1,38,422	3,71,033	11,62,604
	1,38,423	3,74,049	11,63,631

Note 10 Other Assets

Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 2015
	Rs	Rs	Rs
Current			
(a) Prepaid expenses	-	30,290	71,255
(b) Others Advances			
Advance to vendors	-	-	83,759
Advance to Employees	-	84,610	20,800
(c) Due from Related Parties	-	11,11,313	8,32,816
Total	-	12,26,213	10,08,630



Note 11 Partner's Contribution

Particulars	Fixed Contribution Rs.	Current Contribution	Total
	Rs	Rs	Rs
HealthCare Global Enterprises Ltd.	7,50,000	342,14,661	349,64,661
Diwanchand Medical Services Pvt. Ltd.	2,50,000	64,06,706	66,56,706
Balance as at 31st March 2017	10,00,000	406,21,367	416,21,367
Movement of Contribution			
At 1 April 2015			384,28,316
Increase/(Decrease) during the year			1,30,606
At 31 March 2016			385,58,922
Increase/(Decrease) during the year			30,62,445
Balance as at 31 March 2017			416,21,367

Note 12 Reserves & Surplus

Particulars	Amount Rs
Surplus/(Deficit) in Statement of Profit and Loss	
At 1 April 2015	-23,56,512
Add: Profit/ (Loss) for the year	8,53,631
At 31 March 2016	-15,02,882
Add: Profit/ (Loss) for the year	-42,39,638
Balance as at 31 March 2017	-57,42,520



Note 13 Borrowings

A. Non-current borrowings

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
Secured			
Term Loans:			
From Other Parties	-16,160	-	-
Unsecured			
Deferred payment obligations	6,17,404	14,57,646	29,32,490
Total	6,01,244	14,57,646	29,32,490

Note 14 Other financial liabilities

Particulars	As at 31 March, 2016 Rs	As at 31 March, 2015 Rs	As at 1 April, 2014 Rs
Current			
Interest on Borrowings accrued & but not due	17,018	8,941	14,040
Total Other Current Financial Liabilities	17,018	8,941	14,040
Total Other Financial Liabilities	17,018	8,941	14,040



HealthCare Diwanchand Imaging LLP

Note 15 Trade payables

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
Trade payables			
Other than acceptances			
-Total outstanding dues of micro enterprises and small enterprises	-	-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises:	20,07,903	53,79,364	41,98,035
Total	20,07,903	53,79,364	41,98,035

Note 16 Other current liabilities

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
(a) Statutory remittances	3,47,500	3,52,415	2,11,434
(b) Deposits			
From Others	4,00,000		
Total	7,47,500	3,52,415	2,11,434

Note 17 Short-term provisions

Particulars	As at 31 March, 2017 Rs	As at 31 March, 2016 Rs	As at 1 April, 2015 Rs
(a) Provision for compensated absences	-	1,60,114	1,32,279
(b) Provision for gratuity	-	4,95,466	5,76,592
Total	-	6,55,580	7,08,871



HealthCare Diwanchand Imaging LLP
Notes forming part of the standalone financial statements

Note
No.

18 Revenue from operations

Particulars	31-Mar-17	31-Mar-16
Income from medical services	253,45,020	413,32,672
Other operating income	4,05,871	-
Total	257,50,891	413,32,672

19 Other income

Particulars	31-Mar-17	31-Mar-16
Interest income from :		
- Deposits with bank	20,757	22,536
- Income tax refund	5,34,738	3,06,384
Net gain on foreign currency transactions and translation	1,714	-
Other non-operating income (Refer note (i) below)	71,910	-
Total	6,29,119	3,28,920

Note (i): Other non-operating income comprises:

Particulars	31-Mar-17	31-Mar-16
Miscellaneous income	71,910	-
Total	71,910	-

20 Purchase of stock-in-trade

Particulars	31-Mar-17	31-Mar-16
Pharmacy	-	68,97,900
Consumables	71,52,512	53,30,213
Gross purchases	71,52,512	122,28,113
Stock-in-trade	71,52,512	122,28,113
Total	71,52,512	122,28,113

21 (Increase)/ Decrease in stock-in-trade

Particulars	31-Mar-17	31-Mar-16
Inventories at the end of the year	-	3,44,135
Inventories at the beginning of the year: Stock-in-trade	3,44,135	1,33,236
Net (increase) / decrease	3,44,135	(2,10,899)

22 Employee benefits expense

Particulars	31-Mar-17	31-Mar-16
Salaries and wages	49,78,510	55,42,593
Contributions to provident fund	13,624	60,323
Gratuity Expense	-	-81,126
Staff welfare expenses	1,34,734	2,68,021
Total	51,26,868	57,89,811



23 Finance costs

Particulars	31-Mar-17	31-Mar-16
Interest expense on:		
- Finance lease and deferred payment obligations	39,773	1,30,978
Other borrowing cost:		
- Bank charges	-	688
Total	39,773	1,31,666

24 Other expenses

Particulars	31-Mar-17	31-Mar-16
Medical consultancy charges	53,73,593	83,18,754
Legal and professional charges	2,64,134	3,39,220
Lab charges	72,200	
Power, fuel and water	6,36,487	14,19,643
Repairs and maintenance:		
- Machinery	57,92,253	56,56,272
- Others	17,428	6,74,009
Insurance	-	31,020
Rates and taxes	27,398	52,453
Communication	44,669	65,366
Travelling and conveyance	33,622	1,28,455
Printing and stationery	4,54,639	4,56,906
House keeping and security	10,15,914	13,00,696
Business promotion expenses	1,29,987	-
Provision for doubtful trade receivables and loans and advances (net)	10,00,000	-
Miscellaneous expenses	4,03,187	4,74,357
Total	152,65,511	189,17,151



HealthCare Diwan Chand Imaging LLP
Schedules forming part of Assets and Liabilities and Income & Expenditure account

Note No.

25 Contingent Liabilities

There are no Contingent Liabilities.

26 Auditors Remuneration

Particulars	2016 - 17	2015 - 16
Statutory Audit Fee	1,00,000	1,00,000
Tax Audit Fee	50,000	50,000
Other Service	1,49,134	1,46,262
Service Tax	44,870	42,958

27 Deferred Tax

In view of Accounting Standard - 22, Accounting for Taxes on income issued by the Institute of Chartered Accountants of India, computation of deferred tax assets / (liabilities) is provided hereunder :

Particulars	As at March 31, 2016	For the year	As at March 31, 2017
Deferred tax asset/(liability)			
Leave encashment/Bonus	49,000	(32,000)	17,000.00
Gratuity	1,53,000	(1,53,000)	-
Provision for bad debts	85,000	3,51,000	4,36,000
Depreciation	6,62,000	4,87,000	11,49,000
Provision for carried forward losses	3,68,000	11,92,000	15,60,000
Total	13,17,000	18,45,000	31,62,000

28 The entity has not received any information from vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid / payable under this act has not been given.

29 In view of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet as at March 31, 2017.

30 Disclosure in pursuance of AS - 18 "Related Party Disclosure"

(a) Name of related party and nature of relationship

Name of Related Party	Nature
HealthCare Global Enterprises Limited	Associate
Diwan Chand Medical Services Private Limited	Associate

(b) Transaction during the period with related parties

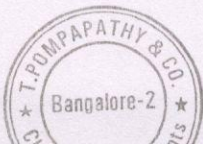
Particulars	Diwan Chand Medical Services Private Limited	HealthCare Global Enterprises Limited
Capital infusion (Net of loan transferred)	-	30,62,445
	-	(1,30,606)
Medical services income	-	120,16,510
	-	(229,68,477)

Closing Balance as on March 31, 2017

Particulars	Diwan Chand Medical Services Private Limited	HealthCare Global Enterprises Limited
Fixed Contribution	2,50,000	7,50,000
	(2,50,000)	(7,50,000)
Current Contribution	64,06,706	342,14,661
	(64,06,706)	(311,52,216)
Trade Receivables	12,38,693	108,16,700
	(2,35,373)	(60,02,655)

Note: Figures in bracket relates to the previous year.

31 During the year, no foreign currency transaction have been entered by the entity



HealthCare Diwan Chand Imaging LLP
Schedules forming part of Assets and Liabilities and Income & Expenditure account

NoteNo.

- 32 Pursuant to the MCA notification G.S.R. 308(E) dated March 30, 2017, the details of Specified Bank Notes (SBN)* held and transacted during the period from November 8, 2016 to December 30, 2016 are provided in the table below:

Particulars	SBNs	Other denomination notes	Total
Closing cash in hand as on November 8, 2016	67,000	16,497	83,497
(+) Permitted receipts	3,500	-	3,500
(+) Unpermitted receipts	-	-	-
(-) Permitted payments	-	10,884	10,884
(-) Amount deposited in Banks	70,500	-	70,500
Closing cash in hand as on December 30, 2016	-	5,613	5,613

