

## INDEPENDENT AUDITORS' REPORT

To,  
The Members Of Amanora Health Care Private Limited

### Report on Financial Statements

We have audited the accompanying financial statements of Amanora Health Care Private Limited ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2016, the statement of Profit and Loss and the Cash Flow Statement for the year then 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 matter stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation 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 principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 misstatements, 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 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.

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 misstatements of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal

financial control relevant to the Company's preparation of Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Director's, as well as evaluating the overall presentation of the Financial Statements.

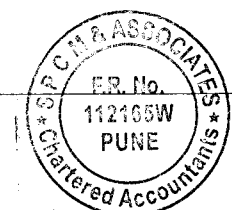
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

### 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, of the state of affairs of the Company as at 31<sup>st</sup> March 2016, and its loss and its cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

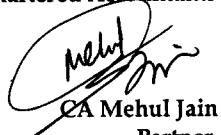
1. As required by The Companies (Auditor's Report) Order, 2016, ("the Order") issued by Central Government of India in terms of sub section 11 of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (b) In our opinion, proper books of accounts 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, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
  - (d) In our opinion, the aforesaid financial statements 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 31<sup>st</sup> March 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2016 from being appointed as a Director in terms of Section 164 (2) of the Act.
  - (f) with respect to the adequacy of the internal

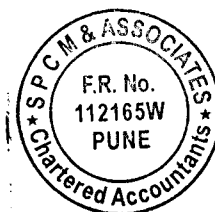


financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and

- (g) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigation which would impact its financial position.
  - ii. The Company did not have any long term contracts including derivative contracts , having any material foreseeable losses;
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund of the Company.

For SPCM & Associates  
FRN No.112165W  
Chartered Accountants

  
CA Mehul Jain  
Partner  
Mem.No.126882



Pune, May 09 , 2016

## ANNEXURE "A" TO INDEPENDENT AUDITORS' REPORT

Referred to in Paragraph 1 under the heading of "report on other legal and regulatory requirements" of our report of even date

### 1. FIXED ASSETS

The company does not own any fixed assets for which it has to maintain proper records showing full particulars, including quantitative details and situation of its fixed assets. Thus, paragraph 3(i)(a) to 3(i)(c) of the Companies (Auditor's Report) Order, 2016 are not applicable to the company.

### 2. INVENTORIES

Commercial activities of the company have not started during the year. Thus, paragraph 3(ii) of the Companies (Auditor's Report) Order, 2016 is not applicable to the company.

### 3. LOANS TO PARTIES U/S 189

According to the information and explanations given to us, the Company has not granted secured\unsecured loans to Companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

### 4. COMPLIANCE WITH SECTION 185 AND 186

According to the information and explanations given to us, the Company has not invested in, or given loans, guarantees, and security to parties mentioned in the provisions of Section 185 and 186 of the Companies Act, 2013

### 5. PUBLIC DEPOSITS

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of section 73 to 76 of the Companies Act, 2013 or any other relevant provisions of the act and the Companies (Acceptance of Deposits) Rules, 2014.

### 6. COST RECORDS

In our opinion and according to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of The Companies Act, 2013 in respect of activities carried out by the Company as such clause no. (vi) of the Companies (Auditor's Report) Order, 2016 is not applicable to the Company.

### 7. STATUTORY DUES

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the

Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2016 for a period of more than six months from the date they became payable.

b) According to information and explanation given to us, there are no dues of sales tax, income tax, custom tax, wealth tax, service tax, excise duty and cess, which have not been deposited on account of any dispute.

### 8. DUES OF FINANCIAL INSTITUTIONS

The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.

### 9. MONEY RAISED FROM IPO, FPO & TERM LOAN

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.

### 10. FRAUD

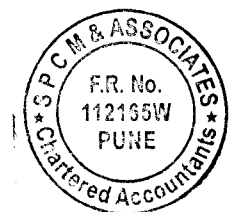
According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

### 11. MANAGERIAL REMUNERATION

According to the information and explanations given to us company has not paid any Managerial Remuneration. Accordingly, paragraph 3 (xi) of the Order is not applicable.

### 12. NIDHI COMPANY

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.



### **13. RELATED PARTY TRANSACTIONS**

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.

### **14. PREFERENTIAL ALLOTMENT/PRIVATE PLACEMENT**

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.

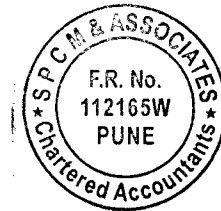
### **15. NON-CASH TRANSACTIONS WITH DIRECTOR**

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.

### **16. REGISTRATION U/S 45-IA OF THE RESERVE BANK OF INDIA ACT**

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For SPCM & Associates  
FRN No - 112165W  
Chartered Accountants



A handwritten signature in black ink, appearing to read "Mehul Jain".

CA Mehul Jain  
Partner  
Mem.No.126882  
Place: Pune  
Date: 09/05/2016

## **ANNEXURE "B" TO INDEPENDENT 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 Amanora Health Care Private Limited ("the Company") as of 31 March 2016 in conjunction with our audit of the 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.

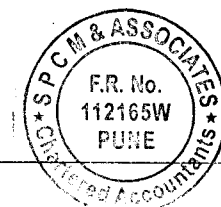
#### **Meaning of Internal Financial Controls over Financial Reporting**

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 authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized 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.



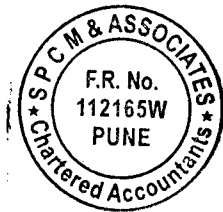
## Opinion

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 2016, 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 SPCM & Associates  
FRN No.112165W  
Chartered Accountants



CA Mehul Jain  
Partner  
Mem. No. 126882  
Pune  
09 May 2016



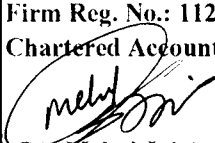
**Amanora Health Care Limited**  
City Chambers, 917/19 A, F.C. Road,  
Pune 411004

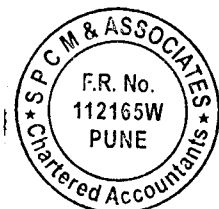
**Balance Sheet As At 31 March 2016**

Particulars	Note No.	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	500.00	500.00
(b) Reserves and Surplus	3	(84.99)	(73.99)
<b>(2) Current Liabilities</b>			
(a) Trade Payables	4	17.18	90.62
(b) Short Term Provision	5	-	2.50
<b>Total</b>		<b>432.19</b>	<b>519.13</b>
<b>II. ASSETS</b>			
<b>(1) Current Assets</b>			
(a) Cash and cash equivalents	6	429.86	515.65
(b) Other current assets	7	2.33	3.48
<b>Total Assets</b>		<b>432.19</b>	<b>519.13</b>

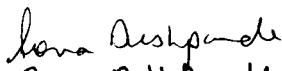
The Accompanying notes are an integral part of the financial Statements as per our Report of even date.

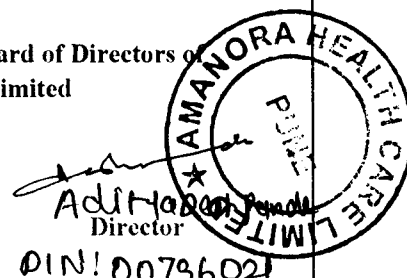
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FOR SPCM & Associates  
Firm Reg. No.: 112165W  
Chartered Accountants  
  
(CA Mehul Jain)  
FCA, Partner  
Membership No. : 126882



For and on Behalf of Board of Directors of  
Amanora Health Care Limited

  
Sona Deshpande  
Director  
DIN: 00289064  
Place: Pune  
Dated: 09 May 2016



**Amanora Health Care Limited**  
City Chambers, 917/19 A, F.C. Road,  
Pune 411004


**Statement of Profit & Loss for the year ended 31 March 2016**

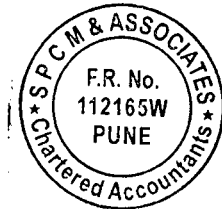
Particulars	Note No	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
<b>I. Income</b>			
1. Revenue from operations		-	-
2. Other Income	8	16.23	19.22
<b>Total Revenue</b>		16.23	19.22
<b>II. Expenses:</b>			
Other expenses	9	27.22	26.79
<b>Total Expenses</b>		27.22	26.79
<b>III. Profit/(Loss) Before Tax</b>		(10.99)	(7.57)
<b>IV. Tax expense:</b>			
(1) Current tax		-	-
(2) Deferred tax		-	-
<b>V. Profit/(Loss) for the year</b>		(10.99)	(7.57)
VI. No. of Shares		50,000	50,000
VII. Earning per equity share:			
(1) Basic		(0.22)	(0.15)
(2) Diluted		(0.22)	(0.15)

The Accompanying notes are an integral part of the financial Statements as per our Report of even date.

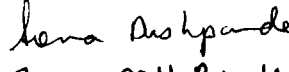
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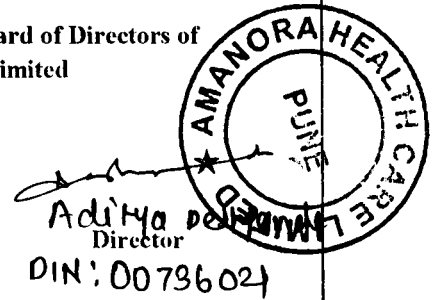
FOR SPCM & Associates  
Firm Reg. No.: 112165W  
Chartered Accountants

  
(CA. Mehul Jain)  
FCA, Partner  
Membership No. : 126882



For and on Behalf of Board of Directors of  
Amanora Health Care Limited

  
Sona Deshpande  
Director  
DIN: 00289064  
Place: Pune  
Dated: 09 May 2016





**Amanora Health Care Limited**  
City Chambers, 917/19 A, F.C. Road,  
Pune-411004

**Cash Flow Statement for the year ended 31 March 2016**

Sr no	PARTICULARS	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
A	Net Profit as per Profit and Loss a/c	(10.99)	(7.57)
	Operating Profit before working capital change	(10.99)	(7.57)
	Increase/(Decrease) in Current Liabilities	(75.95)	29.23
	Decrease/(Increase) in Other Current Assets	1.15	(0.38)
	Cash Generated From Operations	(74.80)	28.86
	Cash flow from Operating activities	(85.79)	21.28
B	Cash Flow from Investing activities	-	-
C	Cash Flow from Financing Activities	-	-
D	Net increase in Cash and Cash equivalents	(85.79)	21.28
E	Opening Balance	515.65	494.37
F	Closing Balance	<b>429.86</b>	<b>515.65</b>
	<u>Represented By:</u>		
	Cash in hand	-	-
	Cash at Bank	429.86	515.65
	Total	<b>429.86</b>	<b>515.65</b>

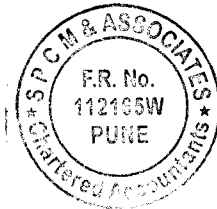
Note :

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 "Cash Flow Statement" issued by The Institute of Chartered Accountants of India

**FOR SPCM & Associates**  
Firm Reg. No.: 112165W  
Chartered Accountants

  
(CA. Mehul Jain)

FCA, Partner  
Membership No. : 126882



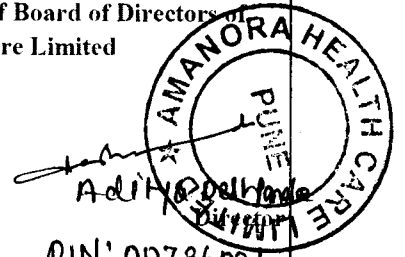
For and on Behalf of Board of Directors of  
Amanora Health Care Limited


  
Sona Deshpande  
Director

DIN: 00289064

Place: Pune

Dated: 09 May 2016



  
Aditya Deshpande  
DIN: 00736024

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the company have been prepared in accordance with the Indian GAAP and comply in all material respects with the Accounting Standards specified under Section 133 of Companies Act 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and the relevant provision of the Companies Act, 2013.

**2. REVENUE RECOGNITION:**

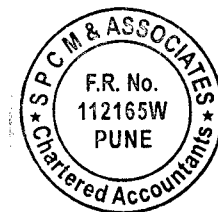
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Interest Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**3. TAXES ON INCOME:**

Deferred Tax Asset is not recognized during the year. Tax for the current period is determined on the basis of taxable income and tax credit computation in accordance with the provisions of the Income Tax Act, 1961.

Deferred taxes are recognized on timing difference between the accounting income and taxable income for the year and quantify using the tax rates and laws enacted on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**4. Accounting policies not specifically referred above are consistent with generally accepted accounting policies.**



Note : 2 Share Capital

a) Authorised , Issued, Subscribed and Paid-up Share Capital :

Sr. No	Particulars	31 Mar 2016		31 Mar 2015	
		Number Of Shares	Amount (Rs. in '000')	Number Of Shares	Amount (Rs. in '000')
1	<b>AUTHORIZED CAPITAL</b> 50,000 Equity Shares of Rs. 10/- each.	50,000	500.00	50,000	500.00
		<b>50,000</b>	<b>500.00</b>	<b>50,000</b>	<b>500.00</b>
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 50,000 Equity Shares of Rs. 10/- each.	50,000	500.00	50,000	500.00
	<b>Total</b>	<b>50,000</b>	<b>500.00</b>	<b>50,000</b>	<b>500.00</b>

The company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion of their shareholding.

b) Reconciliation of the number of Shares outstanding :

Sr. No	Particulars	31 Mar 2016		31 Mar 2015	
		Number Of Shares	Amount (Rs. in '000')	Number Of Shares	Amount (Rs. in '000')
1	Equity Shares outstanding at the beginning of the year	50,000	500.00	50,000	500.00
	Equity Shares outstanding at the end of the year	50,000	500.00	50,000	500.00

c) Details of shares held by shareholder holding more than 5% of the aggregate shares in the Company :

Sr. No.	Name of the Shareholders	31 Mar 2016		31 Mar 2015	
		Number Of Shares	Amount (Rs. in '000')	Number Of Shares	Amount (Rs. in '000')
1	City Corporation Limited	49970	99.94%	49970	99.94%

Note No. 3 Reserves & Surplus

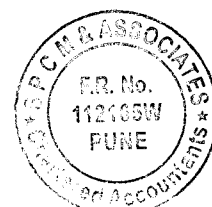
Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	Profit & loss brought forward	(73.99)	(66.42)
2	Profit & loss for current year	(10.99)	(7.57)
	<b>Total</b>	<b>(84.99)</b>	<b>(73.99)</b>

Note : 4 Trade Payable

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	Sundry Creditors	17.18	90.62
	<b>Total</b>	<b>17.18</b>	<b>90.62</b>

Note : 5 Short Term Provision

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	Profession Tax Payable	-	2.50
	<b>Total</b>	<b>-</b>	<b>2.50</b>



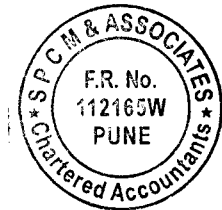
Amanora Health Care Limited  
Notes Forming Integral Part of the Balance Sheet as at 31 March 2016

Note : 6 Cash & Cash Equivalent

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	<b>Cash-in-Hand</b> Cash Balance	-	-
	<b>Sub Total (A)</b>	-	-
2	<b>Bank Balance</b> - with Schedule Banks	204.86	215.65
	<b>Sub Total (B)</b>	<b>204.86</b>	<b>215.65</b>
3	<b>Bank Fixed Deposit</b>	225.00	300.00
	<b>Sub Total (C)</b>	<b>225.00</b>	<b>300.00</b>
	<b>Total [ A + B + C ]</b>	<b>429.86</b>	<b>515.65</b>

Note : 7 Other Current Assets

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	TDS Receivable	1.60	3.31
2	Interest Accrued but not due	0.73	0.17
	<b>Total</b>	<b>2.33</b>	<b>3.48</b>



Amanora Health Care Limited

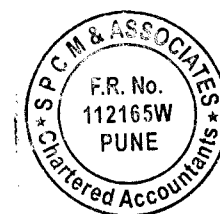
Notes Forming Integral Part of the Statement of Profit & Loss for year ended 31st March, 2016

Note : 8 Other Income

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	Interest On Deposit	15.98	19.15
2	Interest on Income Tax Refund	0.25	0.07
	<b>Total</b>	<b>16.23</b>	<b>19.22</b>

Note : 9 Other Expenses

Sr. No	Particulars	31 Mar 2016 (Rs. in '000')	31 Mar 2015 (Rs. in '000')
1	Professional tax	2.88	3.50
2	ROC Expenses	1.82	4.38
3	Audit fees	11.45	11.24
4	Professional Fees	11.08	7.30
5	Bank Charges	-	0.37
	<b>TOTAL</b>	<b>27.22</b>	<b>26.79</b>



**Amanora Health Care Limited**

Notes forming part of accounts as at 31 March 2016

10. The provision for all known liabilities is adequate.
11. Balances of Current assets and loans & advances stated in the balance sheet, are measured at the realizable value in the ordinary course of business.
12. During the year foreign currency expenditure is Nil. (Previous Year Nil)
13. Contingent liabilities during the current year are 'Nil'. (Previous Year Nil)
14. **Payment to Auditors (Inclusive of Service Tax)**

Particulars	2015-16 (Rs in '000)	2014-15 (Rs in '000)
Audit Fees	11.45	11.24
Professional Fees	5.73	05.61
<b>Total</b>	<b>17.18</b>	<b>16.85</b>

15. Commitment for capital expenditure is Nil.
16. Related Party Disclosures as required by Accounting Standard – 18 "Related Parties Disclosures", issued by The Institute of Chartered Accountants of India, are as Follows:

## i. List of Related Parties

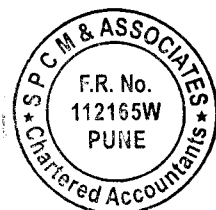
Name of Related Parties	Relationship
1. City Corporation Limited	Holding Company

- ii. Names of the Related parties with whom transactions were carried out during the period and description of relationship

Name of Related Parties	Relationship
City Corporation Limited	Holding Company

## iii. Disclosure of related Party Transaction

Particulars	31 March 2016 (Rs in '000)	31 March 2016 (Rs in '000)
Reimbursement Expenses	7.20	5.38



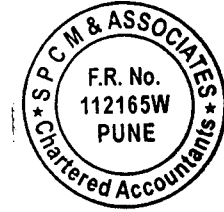
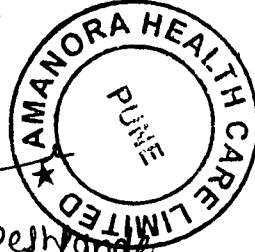
**Amanora Health Care Limited**  
Notes forming part of accounts as at 31 March 2016

17. Based on the information available with the company, the balance dues to Micro & Small Enterprises as defined under "Micro, Small and Medium Enterprise Development Act, 2006" are 'Nil'.
18. Basic Earning per Share calculated in accordance with the provisions of Accounting Standard – 20 "Earning per Share", issued by The Institute of Chartered Accountants of India in terms of Para AS - 20

Particulars	31 March 2016 (Rs in '000)	31 March 2015 (Rs in '000)
Profit/(Loss) for the year after tax as per accounts	(10.99)	(7.57)
Profit/(Loss) available for Equity Share Holders	(10.99)	(7.57)
Weighted Average Number of Equity Shares (No.)	50.00	50.00
Basic Earnings Per Share(Rs.) +/-	(0.22)	(0.15)

19. The Schedules referred to in Balance Sheet and Profit & Loss Account form an integral part of accounts.

For and on behalf of Board of Director  
Amanora Health Care Limited



*Sona Deshpande*  
Sona Deshpande  
Director

*Aditya Deshpande*  
Aditya Deshpande  
Director

DIN: 00289064

DIN: 0073604