

BALANCE SHEET AS AT 31ST March, 2016

Particulars	Note No.	Figures as at 31-03-16 (In Rs.)	Figures as at 31-03-15 (In Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	25,500,000	8,000,000
(b) Reserves and Surplus	2	(49,735)	(195,128)
(c) Money received against share warrants		-	-
(2) Share application money pending allotment	3	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (Net)	4 (a)	(9,958)	5,129
(c) Other Long term liabilities	5	1,234,572	2,576,458
(d) Long term provisions	6	-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	21,746,348	20,602,348
(c) Other current liabilities	9	2,856,882	2,420,697
(d) Short-term provisions	10	59,470	135,907
Total		51,337,579	33,545,411
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	94,803	165,138
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	9,580,000	-
(c) Deferred tax assets (Net)		-	-
(d) Long term loans and advances	13	6,775,800	5,450,000
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	14	21,276,382	27,692,981
(c) Trade receivables		-	-
(d) Cash and cash equivalents	15	360,593	237,292
(e) Short-term loans and advances		-	-
(f) Other current assets	16	13,250,000	-
Total		51,337,579	33,545,411

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In terms of Separate report of even date
For Saroj Kumar Jha & Associates
Chartered Accountants
FRN 016303N

(L. N. Jha)
Partner
Membership No - 067599



For ELEVATION SOLUTIONS PRIVATE LIMITED
For Elevation Medisolutions LLP

Sd/- Niharika Mishra
(Director)

Designated Partner
For Elevation Medisolutions LLP

Sd/- Anurita Tiwari
(Director)

Designated Partner

Place : Patna
Date : 20/08/2016

ELEVATION SOLUTIONS PRIVATE LIMITED
304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST- PATNA-16, (BIHAR).

Statement of Profit and Loss Account as at 31st March, 2016

Particulars	Note No	Figures as at 31-03-2016	Figures as at 31-03-2015
i. Revenue from operations	17	11,500,000.00	28,150,000.00
ii. Other Income	18	285,960.00	310,840.00
III. Total Revenue (i + ii)		11,785,960.00	28,460,840.00
IV. Expenses:			
Cost of materials consumed	19	8,323,096.00	20,488,553.00
Other Direct Expenses	20	696,200.00	4,342,690.00
Change in Inventories		-	-
Employee benefit expense	21	1,310,680.00	1,225,000.00
Financial costs	22	7,288.00	6,824.00
Depreciation and amortization expense	11	120,334.29	71,382.90
Other expenses	23	1,139,786.00	1,890,444.00
Total Expenses		11,597,384.29	28,024,893.90
V. Profit before exceptional and extraordinary items and tax (III - IV)		188,575.71	435,946.10
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		188,575.71	435,946.10
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		188,575.71	435,946.10
X. Tax expense:		58,269.89	134,707.34
(1) Current tax		-	-
(2) Income Tax for Previous year		-	5,129.00
(3) Deferred tax	24	(15,087.00)	296,109.76
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		145,392.82	(491,238.00)
XII. Profit/(Loss) from discontinuing operations		(195,128)	(491,238.00)
XIII. Tax expense of discounting operations (XII - XIII)		(195,128)	(491,238.00)
XIV. Profit/(Loss) from Discontinuing operations		(49,735.20)	(195,128.24)
XV. Profit/(Loss) for the period (XI + XIV)			
XVI. Earning per equity share:	25	0.57	3.70
(1) Basic		0.57	3.70
(2) Diluted			

In terms of Separate report of even date
For Saroj Kumar Jha & Associates
Chartered Accountants
FRN 016303N



Lalit Jha

(L. N. Jha)
Partner
Membership No.- 067599

For ELEVATION SOLUTIONS PRIVATE LIMITED

For Elevation Medisolutions L
Sd/- Niharika Mishra
(Director)
For Elevation Medisolutions L
Sd/- Anurag Kumar
(Director)

Designated Par

Place Patna
Date 20/08/2016

ELEVATION SOLUTIONS PRIVATE LIMITED
304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST- PATNA-16, (BIHAR),
 Notes annexed to and forming part of the accounts as at 31st March, 2016

Particulars	Current year Amount in Rs.	Previous year Amount in Rs.
1. Share Capital		
Authorised		
275000 Equity Shares of Rs. 100/- each	27,500,000.00	8,000,000.00
Issued, Subscribed and Paid up		
255000 Equity Shares of Rs. 100/- each, fully Paid up	25,500,000.00	8,000,000.00

Particulars	Period ending 31/03/2015			Period ending 31/03/2015		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	275,000	100.00	27,500,000.00	80,000.00	100.00	8,000,000.00
ii) Issued, Subscribed and Paid-up	255,000	100.00	25,500,000.00	80,000.00	100.00	8,000,000.00
iii) Reconciliation of No. of share Outstanding Share Capital as on opening date	80,000	100.00	8,000,000.00	80,000.00	100.00	8,000,000.00
Share capital raised during the year						
a) Fresh Issue	175,000	100.00	17,500,000.00			
b) Issued as fully paid up bonus shares (Bonus shares have been issued from share premium account)						
Outstanding Share Capital as on closing date	132,500.00	100.00	13,250,000.00	80,000.00	100.00	8,000,000.00

Particulars	No. of shares	Par value	Amount	Issue
Share allotted as fully paid-up pursuant to contract without payment being received in cash	-	-	-	-
Shares allotted as fully paid up by way of bonus shares from 01.04.2014 to 31.03.2015	-	-	-	-
Aggregate number and class of Shares bought back	-	-	-	-

Right, Preferences and Restrictions attached to shares

The company has only class of equity having a par value Rs.100/- per share. Each Shareholder is eligible for one vote per share held. The dividend proposed by the board of Directors is subject to the approval of the shareholders in ensuing annual General Meeting, except in case of interim dividend. In the event of Liquidation, the equity share holders are eligible to receive the remaining assets of the company after distribution of all prudential amounts, in proportion to their share holding.

Details of Shares held by each shareholder holding more than 5% shares

Name of the Shareholders	As at 31/03/2016		As at 31/03/2015	
	No. of shares	Holding	held	Holding
1 ABHISHEK ANAND	21,583	8.46	7,000	8.75
2 AKIRTI SINHA	20,916	8.20	6,333	7.92
3 AMRITA TIWARI	20,916	8.20	6,333	7.92
4 ANURADHA	20,916	8.20	6,333	7.92
5 ARJUN PRASAD SINGH	19,917	7.81	5,334	6.67
6 DEEP KAMAL	21,584	8.46	7,000	8.75
7 DEEPAK KUMAR CHOUDHARY	19,917	7.81	5,333	6.67
8 DHARMENDRA KUMAR	21,584	8.46	7,000	8.75
9 NIHARIKA MISHRA	20,917	8.20	6,334	7.92
10 PANKAJ KLUMAR	22,584	8.9	8,000	10.00
11 PUJA CHOUDHARY	22,583	8.9	8,000	10.00
12 RAHUL SHUKLA	21,583	8.46	7,000	8.75
	255,000	100.00	80,000	100.00

For Elevation Medisolutions LLP

Sd/- Niharika Mishra

For Elevation Medisolutions LLP

Designated Partner

Sd/- Anurita Tiwari

Designated Partner



Particulars	Amount in Rs.	Amount in Rs.
Reserves & Surplus		
Surplus/ (Deficit) in Statement of Profit and Loss		
Opening Balances	(195,128.02)	(491,238.00)
Add: Excess Provision for Income Tax in Previous Year	-	-
Add: Profit for the year		
Amount transferred from:		
- (Profit and Loss)	145,392.82	296,109.96
Closing balance		
Less: Miscellaneous Expenditure (To the extent not written off)	(49,735.20)	(195,128.02)
Total :	(49,735.20)	(195,128.02)

Particulars	Amount in Rs.	Amount in Rs.
3. Share application money pending allotment		
Share Application Money	-	-
Total :	-	-

Particulars	Amount in Rs.	Amount in Rs.
4. Long-term borrowings		
Loans and advance from Shares Holders & Related Parties		
a) Loan From Directors	-	-
b) Loan From Shareholders	-	-
Total :	-	-

Particulars	Amount in Rs.	Amount in Rs.
4.(a) Deferred Tax Liabilities		
Deferred Tax Liabilities	(9,958.00)	5,129.00
Total :	(9,958.00)	5,129.00

Particulars	Amount in Rs.	Amount in Rs.
5. Other Long term liabilities		
(i) Trade payables	1,234,572.00	2,576,458.00
(ii) Others	-	-
Total :	1,234,572.00	2,576,458.00

Particulars	Amount in Rs.	Amount in Rs.
6. Long-term provisions		
a) Provision for employee benefits:		
For Gratuity	-	-
Total :	-	-

Particulars	Amount in Rs.	Amount in Rs.
7. Short-term borrowings		
From Bank	-	-
From Others	-	-
Total :	-	-

Particulars	Amount in Rs.	Amount in Rs.
8. Trade payables		
i) Advance Booking of Flats		
Satendra Kumar (Flat No.203 Galaxy)	-	2,760,000.00
Rina Kuman (Flat No.506 Galaxy)	-	1,300,000.00
Arjun Prasad Singh (Flat No.201 Galaxy)	2,420,000.00	2,420,000.00
Anamika Ranjan (Flat No. 202 Galaxy)	3,650,000.00	3,650,000.00
Jitendra Pd. Singh (Flat No.206 Galaxy)	2,250,000.00	1,100,000.00
Nihanika Mishra (Flat No.401 Galaxy)	2,510,000.00	400,000.00
Puja Choudhary (Flat No. 402 Galaxy)	1,250,000.00	-
Kamala Devi (Flat No.507 Galaxy)	2,684,000.00	1,990,000.00
Swoety Rani & Sandeep Kumar (Flat No. 601-602 Galaxy)	6,482,348.00	6,482,348.00
Manish Kumar	500,000.00	500,000.00
Total :	21,746,348.00	20,602,348.00

For Elevation Medisolutions LLP
 Sd/- Nihanika Mishra
 For Elevation Medisolutions LLP
 Sd/- Anurag Tiwari

Designated Partner



Particulars	Amount in Rs.	Amount in Rs.
9. Other Current Liabilities		
Current Maturities of Long Term Debt	-	-
Term Loans from Banks:	-	-
Liabilities for Expenses		
i) Salary	59,200.00	53,000.00
ii) Rent Payable	10,000.00	7,700.00
iii) Director's Remuneration	2,550,000.00	1,950,000.00
iv) Wages Payable	-	125,684.00
v) Hire Charges Payable	-	0.00
vi) Service Tax Payable	86,466.00	124,691.00
vii) Audit Fees	42,000.00	32,000.00
viii) Accounting Fees	108,000.00	102,000.00
ix) Electricity Bill	1,216.00	622.00
x) Legal Fees	-	25,000.00
Total :	2,856,882.00	2,420,697.00

Particulars	Amount in Rs.	Amount in Rs.
10. Short-term provisions		
Provision for Filing Fee	1,200.00	1,200.00
Provision for Taxation (Asst. Year 2015-16)	58,269.89	134,707.44
Provision for Taxation (Asst. Year 2014-15)	-	-
Total :	59,469.89	135,907.44

Particulars	Amount in Rs.	Amount in Rs.
12. Non - Current Investments		
Investments (At Cost):		
Investment in Elevation Medisolution LLP (A Subsidiary Unit)	9,580,000.00	-
Total :	9,580,000.00	-

Particulars	Amount in Rs.	Amount in Rs.
13. Long term loans and advances		
i) Security Deposited with Land Lord	2,500,000.00	2,500,000.00
ii) Advance paid to Land Owner	2,950,000.00	2,950,000.00
iii) Loan to Elevation Medisolutions LLP	1,325,800.00	-
Total :	6,775,800.00	5,450,000.00

Particulars	Amount in Rs.	Amount in Rs.
14. Inventories		
i) Work-in-Progress at Glaxy Apartment	21,276,382.00	27,692,981.00
Total :	21,276,382.00	27,692,981.00

Particulars	Amount in Rs.	Amount in Rs.
15. Cash & cash equivalents		
Cash balance on hand (As certified by Assessors)	128,270.00	114,207.00
Balances with Scheduled Banks :		
i) Current A/c No.445720110000089 with Bank of India	98,739.00	98,739.00
ii) Current A/c No.912020036975815 with Axis Bank	133,584.25	24,346.24
Total :	360,593.25	237,292.24

Particulars	Amount in Rs.	Amount in Rs.
16. Other Current Asset		
Outstanding Share Capital	13,250,000.00	-
Total :	13,250,000.00	-

Particulars	Amount in Rs.	Amount in Rs.
17. Revenue from operations		
Gross Received on A/c of Sale of Flats	11,500,000.00	28,150,000.00
Total :	11,500,000.00	28,150,000.00

For Elevation Medisolutions LLP
 Sd/- Niharika Mishra
 For Elevation Medisolutions LLP
 Sd/- Anurag Jha
 Designated Partner



Particulars	Amount in Rs.	Amount in Rs.
18. Other Income	285,960.00	310,840.00
Total :	285,960.00	310,840.00

Particulars	Amount in Rs.	Amount in Rs.
19. Consumption of Material	27,592,981.00	31,125,782.00
Opening Stock	1,581,891.00	12,723,702.00
Add : Purchase during the year	324,600.00	4,332,050.00
Materials Consumed	29,599,472.00	48,181,534.00
Labour & Wages Charges	21,216,382.00	27,632,981.00
Less : Closing stock	8,323,096.00	20,488,553.00
Total :	8,323,096.00	20,488,553.00

Particulars	Amount in Rs.	Amount in Rs.
20. Other Direct Expenses	200,000.00	4,127,850.00
Registration & Development	479,700.00	215,000.00
Engineers & Architect Fees	15,500.00	-
Soil Test	-	-
Total :	695,200.00	4,342,690.00

Particulars	Amount in Rs.	Amount in Rs.
21. Employee benefit expense	710,680.00	625,000.00
Payments to and provisions for employees	650,000.00	500,000.00
Directors Remuneration	-	-
Total :	1,310,680.00	1,225,000.00

Particulars	Amount in Rs.	Amount in Rs.
22. Financial costs	7,288.00	6,824.00
Bank Charges & DD Commission	-	-
Total :	7,288.00	6,824.00

Particulars	Amount in Rs.	Amount in Rs.
23. Other Expenses	120,700.00	92,400.00
Rent	107,086.00	280,000.00
Marketing & Sales Promotion	160,986.00	128,984.00
Office Maint. & General Expenses	12,967.00	5,314.00
Electricity Charges	-	15,872.00
Registration & Legal Expenses	318,894.00	943,258.00
Statutory & Government Fee	16,884.00	15,981.00
Printing & Stationary	18,715.00	16,986.00
Postage & Stamp	112,984.00	105,876.00
Travelling Expenses	76,260.00	74,884.00
Telephone & Mobile Expenses	44,310.00	76,889.00
Misc. Expenses	108,000.00	102,000.00
Accounting Fees	42,000.00	32,000.00
Audit Fees	-	-
Total :	1,139,786.00	1,890,444.00

Particulars	Amount in Rs.	Amount in Rs.
Payment to auditor comprises (net of service tax input credit, where applicable)	42,000.00	32,000.00
As auditors - statutory audit	42,000.00	32,000.00
Total :	42,000.00	32,000.00

For Elevation Medisolutions LLP

Sd/- Niharika Mishra
For Elevation Medisolutions LLP Designated Partner
Sd/- Anurag Tiwari
Designated Partner



ELEVATION SOLUTIONS PRIVATE LIMITED
304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST. PATNA-16, (BIHAR).
DETAILS OF FIXED ASSETS AS PER SCHEDULE II OF COMPANIES ACT 2013

Note No. 11

DESCRIPTION	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As on 01.04.2015	Addition	Deduction	As on 31.03.2016	As on 01.04.2015	For the Year	Deduction	Up to 31.03.2016
									As at 31.03.2016
									As at 31.03.2015
Furniture & Fixtures	18.10%	158,490.00	-	-	158,490.00	45835.15	28,686.69	-	74,521.84
Computer & Accessories	40.00%	179,119.00	50,000.00	-	229,119.00	126636.28	91,647.60	-	218,283.88
Total Rs.		337,609.00	50,000.00	-	387,609.00	172,471.43	120,334.29	-	292,805.72
Previous Year									94,803.28
									165,137.57

For ELEVATION SOLUTIONS PRIVATE LIMITED

For Elevation Medisolutions LLP
Sd/- Mihir Kumar Mishra
 Director
 For Elevation Medisolutions LLP
Sd/- Anurag Jaiswal
 Designated Partner

Director

Place : Patna
 Date: 20/08/2016

Signed for Identification Only
 For Sany Kumar Jha & Associates
 Chartered Accountants

FRN 01630321

Lautah

(L. H. Jha)

Partner

Membership No. - 057559

ELEVATION SOLUTIONS PRIVATE LIMITED
304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST- PATNA-16, (BIHAR),

NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT & LOSS AS AT 31ST March, 2016

NOTE No.25 Related party transactions
Details of related parties:

Description of relationship	Names of related parties
Company in which KMP / Relatives of KMP can exercise significant influence	No any Company in Which KMP/ Relatives of KMP can exercise significant influences
Key Management Personnel (KMP)	AKRITI SINHA, AMRITA TIWARI, ANURADHA, NIHARIKA MISHRA, PUJA CHOUDHARY, PANKAJ KUMAR & KUMAR VIJAYADITYA
Relatives of KMP	RAHUL SHUKLA, ABHISHEK ANAND, DHARMENDRA KUMAR & DEEP KAMAL

Details of related party transactions during the year ended 31 March, 2015 and balances outstanding as at 31 March, 2016:

Particulars	Key Managerial Person						Total (Rs.)
	AKRITI SINHA	AMRITA TIWARI	ANURADHA	NIHARIKA MISHRA	PUJA CHOUDHARY	PANKAJ KUMAR	
Salary/Remuneration (In Rs. Figures of Current Year)	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	600,000.00
Salary/Remuneration (In Rs. Figures of Previous Year)	25,000.00	58,333.00	25,000.00	58,333.00	58,333.00	100,000.00	424,999.00
Balances outstanding at the end of the year	-	-	-	-	-	-	-
Loan Taken (In Rs. Figures of Current Year)	-	-	-	-	-	-	-
Loan Taken (In Rs. Figures of Previous Year)	-	-	-	-	-	-	-

Signed for Identification Only
For Saroj Kumar Jha & Associates
Chartered Accountants
FRN 016303N

L N Jha

(L N Jha)
Partner
Membership No.- 067599

For ELEVATION SOLUTIONS PRIVATE LIMITED

For Elevation Medisolutio
Sd/- Nihavika Mishra
(Director)

For Elevation Medisolutions LLP Designated I
Sd/- Anuradha Jha
(Director)
Designated Partner



Place : Patna
Date: 20/08/2016

ELEVATION SOLUTIONS PRIVATE LIMITED
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET

7 FIXED ASSETS

(As per Income Tax Act, 1961)

PARTICULARS	Rate of Depreciation	GROSS BLOCK			DEPRECIATION For the year	BALANCE W.D.V. as on 31.03.2016
		W.D.V. AS ON 01.04.2015	Addition during the year	Total		
Furniture & Fixtures	10	121813.20		121,813.20	12,181.32	109,631.88
Computer & Accessories	60	34988.40	50000.00	84,988.40	50,993.04	33,995.36
		156801.60	50000.00	206,801.60	63,174.00	143,627.00

Calculation of Deferred Tax Liability

WDV as per Companies Act, 1956/2013	94,803
WDV as per Income Tax, 1961	143,627
Timing Difference	(48,824)
Deferred tax Liabilities 30.9 %	(15,087)
Less: Opening Balance of DTL	0
Charge to P/L	(15,087)

Place - Patna
Date -20/08/2016



ELEVATION SOLUTIONS PRIVATE LIMITED
304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST- PATNA-16, (BIHAR).

Notes "25" annexed to and forming part of the accounts as at 31st March, 2016

Notes on Accounts

General Note

- 1 While preparing the financial statements for the above period provision for audit fees, current tax and deferred tax (Besides, deferred tax on Preliminary Expenses is not considered for computation of deferred tax, as it is not material.) are considered
- 2 In the opinion of the Board the Current Assets, Loans and advances are not less than the stated value if realised in ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.
- 3 Earnings Per Share as required by Accounting Standard - 20

Particulars	2015-16	2014-15
Earning attributable to Equity Shareholders	145,393	296,110
Weighted average number of Equity Shares outstanding	255,000	80,000
Basic Earnings per share (Face value of Rs.100/- per share)	0.57	3.70

Signed for Identification only
For Saroj Kumar Jha & Associates
Chartered Accountants
FRN 016303N

(L. N. Jha)
(Partner)
Membership No. - 067599



For Elevation Medisolutions
For ELEVATION SOLUTIONS PRIVATE LIMITED
For Elevation Medisolutions LLP
Sd/- Niharika Mishra
(Director)

Designated Partner

Place : Patna
Date: 20/08/2016

ELEVATION SOLUTIONS PRIVATE LIMITED

304, TRIVENI NIWAS, R.K. AVENUE ROAD, RAJENDRA NAGAR, DIST- PATNA-16, (BIHAR).

Disclosure Under requirement of Accounting Standard 20

- 1) Profit After Tax
Less: Statutory Reserve
Earning attributable to Equity Shareholders

Current Year 2015-16	Previous Year 2014-15
145,392.82	296,109.76
-	-
145,392.82	296,109.76

2) Calculation of Weighted Average number of Equity Shares:-

Equity Shares Outstanding	From	To	No. of days	Weighted Average no. of Equity Shares
80,000.00	4/1/2015	2/27/2016	333	80,000.00
175,000.00	2/28/2016	3/31/2016	32	175,000.00
255,000.00				255,000.00
80,000.00	4/1/2014	3/31/2015	365	80,000.00

Basic Earnings Per Share (BEPS) = $\frac{\text{Earning attributable to Equity Shareholders}}{\text{Weighted Average number of Equity Shares}}$

= $\frac{145,392.82}{255,000.00}$ $\frac{296,109.76}{80,000.00}$

= 0.57 3.70

BEPS

0.57 3.70

DEPS

0.57 3.70

Nominal Value of Shares

100 100

Since there is no Dilutive Potential Equity Shares, BEPS and DEPS will be same.



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 ACCOUNTING POLICIES & BASIS OF ACCOUNTING:

The Company follows mercantile system of accounting and the financial statement have been prepared in accordance with the generally accepted accounting principles and the provisions of the Companies Act, 2013 as adopted by the company.

2 REVENUE RECOGNITION:

Revenue is recognized upon completion of services rendered/work completed & approved by the authorities.

3 INVESTMENTS:

Investments, if any, are stated at Cost.

4 RETIREMENT BENEFITS:

There are no employees who are entitled for gratuity as per explanation given by management.

5 DEFERRED TAX:

The company has not provided for deferred tax in terms of AS-22 Accounting for tax on income issued by Institute of Chartered Accountants of India.

6 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

7 According to Explanation given to us the Company has not received any memorandum (as required to be filed by the suppliers with the notified authority the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is

8 Expenditure/Income up to 500/- in each head of expenditure/income keeping into Consideration the materiality Concept are not Provided for.

9 In the opinion of the management, the business entity as on the balance sheet date does not have any indication towards significant impairment in the carrying amount of its assets and therefore the assets is carried at normal value appearing in the balance sheet.

10 Earnings per share :-

	CURRENT YEAR	PREVIOUS YEAR
PARTICULARS		
Numerator - Net Profit/(Loss) after tax as disclosed in Profit & Loss Account	145,392.82	296,109.76
Denominator- Weighted average no. of Equity Share	255,000.00	80,000.00
Basic Earnings per Share (face value Rs. 100/- each)	0.57	3.70

For Saroj Kumar Jha & Associates

Chartered Accountants

FRN 016303N

(L. N. Jha)

Partner

Membership No - 067599



For ELEVATION SOLUTIONS PRIVATE LIMITED

For Elevation Medisolutions LLP

Niharika Mishra

Designated Partner
(Director)

Anurag Yadav
Designated

Place : Patna

Date: 20/08/2016