

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

BALANCE SHEET AS AT 31ST March, 2017

Particulars	Note No.	Figures as at 31-03-17 (In Rs.)	Figures as at 31-03-16 (In Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	25,500,000	25,500,000
(b) Reserves and Surplus	2	106,518	(49,735)
(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)	(28,181)	(9,958)
(c) Other Long term liabilities	5	1,485,870	1,234,572
(d) Long term provisions	6	-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	27,766,000	21,746,348
(c) Other current liabilities	9	278,727	2,895,107
(d) Short-term provisions	10	57,579	59,470
Total		55,166,513	51,375,804
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	64,469	94,803
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	18,000,000	9,580,000
(c) Deferred tax assets (Net)		-	-
(d) Long term loans and advances	13	11,133,093	6,775,800
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments	14	21,380,950	21,276,382
(b) Inventories	15	633,001	398,818
(c) Trade receivables		-	-
(d) Cash and cash equivalents	16	3,955,000	13,250,000
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
Total		55,166,513	51,375,804

(0)

(0)

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

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



Patna
20/09/2017

For ELEVATION SOLUTIONS PRIVATE LIMITED

For Elevation Medisolutions
Niharika Mishra
(Director)

For Elevation Medisolutions LLP
Anurag Mishra
(Director)
Designated Partner

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, 2017

Particulars	Note No	Figures as at 31-03-2017	Figures as at 31-03-2016
I. Revenue from operations	17	7,529,342.00	11,500,000.00
II. Other Income	18	75,810.00	285,960.00
III. Total Revenue (I + II)		7,605,152.00	11,785,960.00
IV. Expenses:			
Cost of materials consumed	19	5,475,800.00	8,323,096.00
Other Direct Expenses	20	-	696,200.00
Change in Inventories		-	-
Employee benefit expense	21	931,905.00	1,310,680.00
Financial costs	22	1,999.00	7,288.00
Depreciation and amortization expense	11	180,334.00	120,334.29
Other expenses	23	820,705.00	1,139,786.00
Total Expenses		7,410,743.00	11,597,384.29
V. Profit before exceptional and extraordinary items and tax (III - IV)		194,409.00	188,575.71
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		194,409.00	188,575.71
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		194,409.00	188,575.71
X. Tax expense:			
(1) Current tax		56,378.61	58,269.89
(2) Income Tax for Previous year		-	-
(3) Deferred tax		(18,223.00)	(15,087.00)
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		156,253.39	145,392.82
XII. Profit/(Loss) from discontinuing operations		(49,735)	(195,128.00)
XIII. Tax expense of discounting operations (XII - XIII)		-	-
XIV. Profit/(Loss) from Discontinuing operations		(49,735)	(195,128.00)
XV. Profit/(Loss) for the period (XI + XIV)		106,518.19	(49,735.20)
XVI. Earning per equity share:			
(1) Basic	24	0.61	0.5
(2) Diluted		0.61	0.5

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

Sd/- Niharika Mishra
(Director)

For Elevation Medisolutions LLP
Sd/- Anurag Kumar
(Director)

Designated Partner

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, 2017

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	27,500,000.00
Issued, Subscribed and Paid up		
255000 Equity Shares of Rs. 100/- each, fully Paid up	25,500,000.00	27,500,000.00

Particulars	Period ending 31/03/2017			Period ending 31/03/2016		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorised Share Capital	275,000	100.00	27,500,000.00	275,000.00	100.00	27,500,000.00
ii) Issued, Subscribed and Paid-up	255,000	100.00	25,500,000.00	255,000.00	100.00	25,500,000.00
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	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	26,550.00	100.00	2,655,000.00	132,500.00	100.00	13,250,000.00
	255,000.00	100.00	25,500,000.00	255,000.00	100.00	25,500,000.00

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 01.04.2016 to 31.03.2017	-	-	-	-
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 31/03/2017		As at 31/03/2016	
	No. of shares	Holding	held	Holding
1 ABHISHEK ANAND	21,583	8.46	21,583	8.46
2 AKIRTI SINHA	20,916	8.20	20,916	8.20
3 AMRITA TIWARI	20,916	8.20	20,916	8.20
4 ANURADHA	20,916	8.20	20,916	8.20
5 ARJUN PRASAD SINGH	19,917	7.81	19,917	7.81
6 DEEP KAMAL	21,584	8.46	21,584	8.46
7 DEEPAK KUMAR CHOUDHARY	19,917	7.81	19,917	7.81
8 DHARMENDRA KUMAR	21,584	8.46	21,584	8.46
9 NIHARIKA MISHRA	20,917	8.20	20,917	8.20
10 PANKAJ KUMAR	22,584	8.9	22,584	8.86
11 PUNAM CHOUDHARY	22,583	8.9	22,583	8.86
	21,583	8.46	21,583	8.46
	255,000	100.00	255,000	100.00

R JHA & ASS

Particulars	Amount in Rs.	Amount in Rs.
Reserves & Surplus		
Surplus (Deficit) in Statement of Profit and Loss		
Opening Balances	(49,735.20)	(195,128.02)
Add: Excess Provision for Income Tax in Previous Year	-	-
Add: Profit for the year		
Amount transferred from:		
- (Profit and Loss)	156,253.39	145,392.82
Closing balance		
Less: Miscellaneous Expenditure	-	-
(To the extent not written off)		
	106,518.19	(49,735.20)
Total :	106,518.19	(49,735.20)

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 Liability/(Deferred Tax Assets)	(9,958.00)	(9,958.00)
Add:- During the year	(18,223.00)	-
Total :	(28,181.00)	(9,958.00)

Particulars	Amount in Rs.	Amount in Rs.
5. Other Long term liabilities		
(i) Trade payables	1,485,870.00	1,234,572.00
(ii) Others	-	-
Total :	1,485,870.00	1,234,572.00

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 :	-	-

For Elevation Medisolutions LLP
Sd/- Nishanika Mishra
 For Elevation Medisolutions LLP
Sd/- Anurita Tiwari
 Designated Partner
 Designated Partner



Particulars	Amount in Rs.	Amount in Rs.
8. Trade Advance		
(i) Advance Booking of Flats at Galaxy Apartments		
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)-04/08/2017	2,400,000.00	2,250,000.00
Niharika Mishra (Flat No.401 Galaxy)	2,510,000.00	2,510,000.00
Puja Choudhary (Flat No. 402 Galaxy)	1,250,000.00	1,250,000.00
Kamala Devi (Flat No.507 Galaxy)	3,084,000.00	2,684,000.00
Manish Kumar	500,000.00	500,000.00
Swoety Rani & Sandeep Kumar (Flat No. 601-602 Galaxy)	-	6,482,348.00
(ii) Advance Booking of Flats at Gyan Bhawan, Kadamkuan		
Amresh Kumar Choudhary (Flat No.102)	200,000.00	-
Deepak Choudhary (Flat No. 302)	2,500,000.00	-
Jagdish Mishra (Flat No. 101)	151,000.00	-
Nikhil Kumar (Flat No. 304)	250,000.00	-
Ravi Ranjan (Flat No.301)	1,900,000.00	-
Vinita Singh (Flat No.303)	300,000.00	-
(iii) Advance Booking of Flats at Hazari Universe, Kadamkuan		
Anand Kumar (Flat No.401)	1,500,000.00	-
Archna Mishra (Flat No.201)	2,000,000.00	-
Arvind Kumar (Flat No. 304)	200,000.00	-
Gunja Kumari (Flat No. 202)	51,000.00	-
Kanishika	500,000.00	-
Kunkun Mishra	2,000,000.00	-
Ralandeep Kumar (Flat No. 105)	100,000.00	-
Sanjay Kumar (Flat No. 203)	300,000.00	-
Total :	27,766,000.00	21,746,348.00

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	28,000.00	59,200.00
ii) Rent Payable	10,000.00	10,000.00
iii) Director's Remuneration	-	2,550,000.00
vi) Service Tax Payable	85,187.00	124,691.00
vii) Audit Fees	42,000.00	42,000.00
viii) Accounting Fees	112,000.00	108,000.00
ix) Electricity Bill	1,540.00	1,216.00
Total :	278,727.00	2,895,107.00

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



Particulars	Amount in Rs.	Amount in Rs.
12. Short-term provisions	1,200.00	1,200.00
Provision for Filing Fee	56,378.61	58,269.89
Provision for Taxation (Asst. Year 2017-18)	-	-
Provision for Taxation (Asst. Year 2013-14)	-	-
Total :	57,578.61	59,469.89

Particulars	Amount in Rs.	Amount in Rs.
12. Non - Current Investments		
Investments (At Cost):		
Investment in Elevation Medisolutions LLP (A Subsidiary Unit)	18,000,000.00	9,580,000.00
Total :	18,000,000.00	9,580,000.00

Particulars	Amount in Rs.	Amount in Rs.
13. Long term loans and advances		
i) Security Deposited with Land Lord	2,100,000.00	2,500,000.00
ii) Advance paid to Land Owner	2,950,000.00	2,950,000.00
iii) Loan to Elevation Medisolutions LLP	6,083,093.00	1,325,800.00
Total :	11,133,093.00	6,775,800.00

Particulars	Amount in Rs.	Amount in Rs.
14. Inventories		
i) Final Flats at Galaxy Apartment	15,800,582.00	21,276,382.00
ii) Work-in-progress at Kadam Kuan	5,018,868.00	-
iii) Work-in-progress at Jagannpura	561,500.00	-
Total :	21,380,950.00	21,276,382.00

Particulars	Amount in Rs.	Amount in Rs.
15. Cash & cash equivalents		
Cash balance on hand (As certified by Assessors)	111,666.00	166,495.00
Balances with Scheduled Banks :		
i) Current A/c No.445720110000089 with Bank of India	521,335.00	98,739.00
ii) Current A/c No.912020036975815 with Axis Bank	-	133,584.25
Total :	633,001.00	398,818.25

Particulars	Amount in Rs.	Amount in Rs.
16. Other Current Asset		
Outstanding Share Capital	2,655,000.00	13,250,000.00
Income Tax Refundable	1,300,000.00	-
Total :	3,955,000.00	13,250,000.00

Particulars	Amount in Rs.	Amount in Rs.
17. Revenue from operations		
Gross Received on A/c of Sale of Flats	7,529,342.00	11,500,000.00
Total :	7,529,342.00	11,500,000.00

Particulars	Amount in Rs.	Amount in Rs.
18. Other Income		
Misc Income	75,810.00	285,960.00
Total :	75,810.00	285,960.00

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



Particulars	Amount in Rs.	Amount in Rs.
18. Consumption of Material		
Opening Stock	21,276,382.00	27,692,981.00
Add: Purchase during the year		
Materials & Labour Consumed at Kadam Kuan Project	5,018,868.00	1,581,897.00
Materials & Labour Consumed at Jaganpura Project	561,500.00	324,600.00
	26,856,750.00	29,599,478.00
Less: Closing stock		21,276,382.00
i) Final Flats at Galaxy Apartment	15,800,582.00	
ii) Work-in-progress at Kadam Kuan	5,018,868.00	
iii) Work-in-progress at Jaganpura	561,500.00	
	21,380,950.00	
Total :	5,475,800.00	8,323,096.00

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

Particulars	Amount in Rs.	Amount in Rs.
21. Employee benefit expense		
Payments to and provisions for employees	331,905.00	710,680.00
Directors Remuneration	600,000.00	600,000.00
Total :	931,905.00	1,310,680.00

Particulars	Amount in Rs.	Amount in Rs.
22. Financial costs		
Bank Charges & DD Commission	1,999.00	7,288.00
Total :	1,999.00	7,288.00

Particulars	Amount in Rs.	Amount in Rs.
23. Other Expenses		
Rent	125,000.00	120,700.00
Marketing & Sales Promotion	-	425,980.00
Office Maint. & General Expenses	12,670.00	160,986.00
Electricity Charges	15,810.00	12,967.00
Statutory & Government Fee	235,200.00	-
Printing & Stationary	4,240.00	16,884.00
Postage & Stamp	-	18,715.00
Travelling Expenses	-	112,984.00
Telephone & Mobile Expenses	15,260.00	76,260.00
Misc. Expenses	258,525.00	44,310.00
Accounting Fees	112,000.00	108,000.00
Audit Fees	42,000.00	42,000.00
Total :	820,705.00	1,139,786.00

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

For Elevation Medisolutions LLP
 Sol. Niharika Mishra
 For Elevation Medisolutions LLP
 Sol. Anurag Jiwari
 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 01.04.2016	Addition	Deduction	As on 31.03.2017	As on 01.04.2016	For the Year	Deduction	Up to 31.03.2017	As at 31.03.2017	As at 31.03.2016
Furniture & Fixtures	18.10%	158,490.00	-	-	158,490.00	74,521.84	28,686.69	-	103,208.53	55,281.47	83,968.16
Computer & Accessories	40.00%	229,119.00	150,000.00	-	379,119.00	218,283.88	151,647.60	-	369,931.48	9,187.52	10,835.12
Total Rs.		387,609.00	150,000.00	-	537,609.00	292,805.72	180,334.29	-	473,140.01	64,468.99	94,803.28
Previous Year											

For ELEVATION SOLUTIONS PRIVATE LIMITED

Director

For Elevation Medisolutions LLP

 Niharika Mishra
 Director
 For Elevation Medisolutions LLP Designated Partner
 S.K. Awasthi

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

Saraj Kumar Jha

(L.N. Jha)

Partner

Membership No.- 067589

Place : Patna

Date: 22/09/2017

Designated Partner

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, 2017

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

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

Details of related party transactions during the year ended 31 March, 2017 and balances outstanding as at 31 March, 2016:

Particulars	Key Managerial Person						
	AKRITI SINHA	AMRITA TIWARI	ANURADHA	NIHARIKA MISHRA	PUJA CHOUDHARY	PANKAJ KUMAR	KUMAR VIJAYADITYA
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	150,000.00
Salary/Remuneration (In Rs. Figures of Previous Year)	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	150,000.00
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

Saroj Kumar Jha

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



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

For Elevation Medisolutions LBSignate
Sd/- Supriya Mishra
(Designated Officer)

Place : Patna
Date: 22/09/2017

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

Notes "24" annexed to and forming part of the accounts as at 31st March, 2017

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	2016-17	2015-16
Earning attributable to Equity Shareholders	156,253	145,393
Weighted average number of Equity Shares outstanding	255,000	80,000
Basic Earnings per share (Face value of Rs.100/- per share)	0.61	1.82

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 Medisolutions

For ELEVATION SOLUTIONS PRIVATE LIMITED
For Elevation Medisolutions LLP

Sd/- Niharika Mishra
(Director) (Director)
Designated Partner

0-40
Designated

Place : Patna
Date: 22/09/2017

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

NOTE NO. 26 ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st March, 2017.

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 Chartered Accountants of India.

6 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instruction Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with 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 by the suppliers with the notified authority the Micro, Small and Medium Enterprises Development Act, 2006) status as micro, small or medium enterprises. Consequently the amount paid/payable to these parties is nil.

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

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

10 Earnings per share :-

PARTICULARS	CURRENT YEAR
Numerator - Net Profit/(Loss) after tax as disclosed in Profit & Loss Account	158,253.99
Denominator - Weighted average no. of Equity Share	255,000.00
Basic Earnings per Share (face value Rs.100/- each)	0.62

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 For Elevation

Designated Partner (Director)

Signature

Place : Patna

Date: 22/09/2017

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 31.03.2017
		W.D.V. AS ON 01.04.2016	Addition during the year		
Furniture & Fixtures	10	109631.88		10963.19	98668.69
Computer & Accessories	60	33995.36	150000.00	110397.22	73598.14
		143627.24	150000.00	121360.00	172267.00

Calculation of Deferred Tax Liability

WDV as per Companies Act, 1956/2013	64,469
WDV as per Income Tax, 1961	172,267
Timing Difference	(107,798)
Deferred tax Liabilities 30.9 %	(33,310)
Less: Opening Balance of DTL	(15,087)
Charge to P/L	(18,223)

Place - Patna
Date -22/09/2017


For Elevation Medisolutions LLP
Niharika Mishra
 Designated Partner