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INDEPENDENT AUDITOR'S REPORT

To the Members of M/s. SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED

Report on the Audit of the Financial Statements Opinion

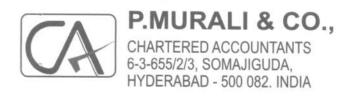
We have audited the INDAS financial statements of M/sSURLOGIC LIFE CONSULTANCY PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31stMarch 2021, and the statement of Profit and Loss (including other comprehensive income, statement of cash flows and Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 March 31,2021, Loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performanceand cash flows of the Company in accordance withthe accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; application of appropriate accounting policies; making selection and and estimates that are reasonable and prudent; and design, iudgments 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

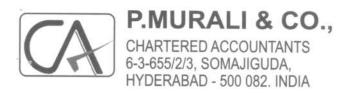
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in he circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial and whether the financial statements, including the disclosures, statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143(3) of the Act, we further report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b) 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 account
- c) 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.





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d) On the basis of the written representations received from the directors as on 31stMarch, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - the Company does not have any pending litigations which would impact its financial position
 - The Company did not have any long-term contracts including ii. derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For P.Murali & Co., Chartered Accountants, Firm's Regn.No: 007257S

A Krishna Rao Partner

M No. 020085

UDIN:

Place: Hyderabad

Date: 25-06-2021 UDIN-21020085AAAA@C7849



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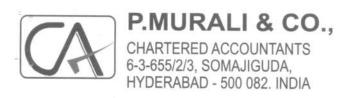
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Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s. SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED on the financial statements for the year ended 31st March 2021, we report that:

- According to the information and explanations given to us and on the basis of our examination of records of the Company, the company is holding Land and the same is on the name of the company.
- ii. The Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- The Company has not granted any loans, secured or unsecured, to companies, iii. firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- The Company has not granted any loans or made any Investments, or provided iv. any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- The Central Government has not prescribed the maintenance of cost records vi. under section 148(1) of The Companies Act, 2013.
- (a) According to the information and explanations given to us and based on the vii. records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India;
 - (b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2021 for a period of more than 6 months for the date they became payable.





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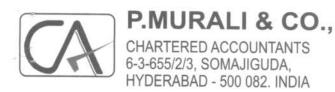
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(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax or any other material statutory dues, which have not been deposited on account of any disputes.

- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or has not issued debentures as at the balance sheet date.
 - ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
 - x. 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.
 - xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.





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The Company is not required to be registered under section 45-IA of The Reserve xvi. Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

For P. Murali & Co., **Chartered Accountants** Firm Registration No 007257S

A Krishna Rao Partner M No. 020085

UDIN:

Place: Hyderabad Date: 25-06-2021

ODTA-21020085AAAAQC7849

SURLOGIC LIFE CONSULTANCY I BALANCE SHEET FOR THE YEAR EN			
DALANCE SHEET FUR THE YEAR EN			1 7151111
Particulars	Note No	As at 31/03/2021	As at 31/03/2020
	100	Rs.	Rs.
I) ASSETS			
NON CURRENT ASSETS			
a)Property, Plant and Equipment	1	6,58,300	6,58,300
b)Intangible Assets		10.00	
c)Financial Assets			
i)Investments			
ii) Loans			
d)Other Non-Current assets	2	47,498	47,498
CURRENT ASSETS			
a)Inventories	1		
b)Financial assets			
i)Investment			
ii)Trade Receivables			
iii) Cash and Cash Equivalents	3	4,28,657	1,28,677
iv)Loans	4	21,00,000	=
v)Other Financial Assets			
		32,34,455	8,34,475
EQUITY AND LIABILITIES			
Equity			
Share Capital	5	1,00,000	1,00,000
Other Equity	6	(35,745)	(29,725
LIABILITIES		~ .	
NON-CURRENT LIABILITIES		²	
a)Financial Liabilities			
i) Borrowings	7	31,64,300	7,58,300
ii)Trade Payables	'	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
iii)Other financial liabilities			
b)Provisions			
c)Deferred tax liabilities (net)			
d)Other non current liabilities			
CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings			
ii)Trade Payables			
A SECOND CONTRACTOR OF THE CON			
iii)Other financial liabilities b) Provision		5,900	E.000
c)Other current liabilities	8	5,900	5,900
d)Current tax liabilities (net)	+	20.24.477	0.04.482
	1 1	32,34,455	8,34,47

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao Partner

M. No. 020085

Place : Hyderabad

Date:25 Jun 2021

For and on behalf of the Board

For Surlogic Life Consultancy Private Limited

M.Kalyan Ram

Director

DIN: 02012580

K.T.V. Kaladhar

Director

DIN: 08450361

SURLOGIC LIFE CONSUL			
STATEMENT OF PROFIT AND LOSS I	FOR PER	IOD ENDED 31st M.	ARCH 2021
Particulars	Note No	31/03/2021 Rs.	31/03/2020 Rs.
I. Revenue from operations		-	-
II.Other Income			-
III. Total Revenue		-	
IV. Expenses:			
Employee Benefit expenses		· ·	-
Depreciation & Amortization Expenses		17.	#1
Financial costs			_
Other expenses	9	6,020	5,918
IV. Total Expenses		6,020	5,918
V. Profit Before Tax		(6,020)	(5,918)
VI. Tax expense:			
(1) Current tax		_	_
(2) Deferred tax		-	2
VII. Profit for the Period (V-VI)		(6,020)	(5,918)
Other Comprehensive Income (Net of Tax)			-
Total Comprehensive Income (Net of Tax)		(6,020)	(5,918
VIII. Earning per equity share:			
(1) Basic		(0.60)	(0.59)
(2) Diluted		(0.60)	(0.59)

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

For and on behalf of the Board For Surlogic Life Consultancy Private Limited

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085

Mexical

M.Kalyan Ram

Director

DIN: 02012580

K.T.V. Kaladhar

Director

N: 02012580 DIN: 08450361

Place : Hyderabad Date:25 Jun 2021

UIT

SURLOGIC LIFE CONSULTA		
Standalone Cash Flow Statement for	the Year Ended 31st March 2	021
Particulars	March 31, 2021	March 31,2020
A. Cash Flow from Operating Activities:		
Net Profit/ (Loss) before taxation and extraordinary	(6,020)	(5,918)
items	(0,020)	(0,710)
Adjustments for:		
Finance Cost	-	
Operating Profit before Working Capital Changes	(6,020)	(5,918)
Trade and Other Rececivables	_	
Trade and Other Payables		_
Loan Current	(21,00,000)	
Cash Generated from Operations	(21,06,020)	(5,918)
Finance Cost		-
Taxation for the year	-	27
Net Cash from Operating Activities	(21,06,020)	(5,918)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets		
Net Cash used in Investing Activities	•	-
C. Cash Flow From Financial Activities:		
Proceeds from Equity Shares		
Net Proceeds from Long Term Borrowings	24,06,000	
Net Cash used in Financing Activities	24,06,000	-
Net increase in Cash and Cash equivalents	2,99,980	(5,918)
Cash and Cash equivalents as at Beginning of the Y		1,34,595
Cash and Cash equivalents as at End of the Year	4,28,657	1,28,677
Cash and Cash equivalents as at this of the Tear	4,20,037	1,20,077

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S

A.Krishna Rao

Partner

M. No. 020085

Place : Hyderabad Date:25 Jun 2021 For and on behalf of the Board

For Surlogic Life Consultancy Private Limited

M.Kalyan Ram

Director

DIN: 02012580

K.T.V. Kaladhar

Director

DIN: 08450361

EQUITY SHARE CAPITAL States Annual 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100	SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED Standalone Statement of Changes in Equity for the year ended 31 March 31 2021 (All amounts in Indian Rupees, except Share data and where otherwise stated))21				
10,000 1,	EQUITY SHARE CAPITAL				No. of Shares	Amount
10,000 1,	Balance as at 31 March 2020				10,000	1,00,000
Particulars Reserves and Surplus Reserve Reserve Reserve Reserve Reserve Remium Reserve Remings	Balance as at 31 March 2021				10,000	1,00,000
Reserve and Surplus Retained Total	OTHER QUITY					
Particulars Capital Securities General Retained Total			Reserves	and Surplus		
ses) on defined benefit plans (5,918) (5,918) (29,725) (6,020) (20,725) (6,020) Integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIMI M.Kalyan Ram K.T.V. Kaladhar Director	Particulars	Capital Reserve	Securities	General	Retained	Total
ses) on defined benefit plans (5,918) (29,725) (6,020) (6,020) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35,745) (7,000) (35	At 1 April 2019	,	,	1	(73 807)	73 807
ses) on defined benefit plans (29.725) ((6.020) ((6.020) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) ((35.745) (Profit for the year				(5,918)	(5.918)
ses) on defined benefit plans (29,725) (6,020) (6,020) (35,745) (integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIMI M.Kalyan Ram M.Kalyan Ram M.Kalyan Ram Director	Other comprehensive income	1	1	1		
osses) on Defined Benefit Plans, net of Tax (5,020) (6,020) (6,020) (35,745) (integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIMI M.Kalyan Ram M.Kalyan Ram M.Kalyan Ram M.Kalyan Ram Director DIN: 02012580 DIN: 08450361	Re-measurement gains/ (losses) on defined benefit plans	1	1.6	n.	t	: 10:
osses) on Defined Benefit Plans, net of Tax (6,020) (6,020) (35,745) (integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIMI A.Kalyan Ram M.Kalyan Ram M.Kalyan Ram Director Direc	Income-tax effect	1	E	I.	t.	10
osses) on Defined Benefit Plans, net of Tax Integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIMI M.Kalyan Ram K.T.V. Kaladhar DIN: 02012580 DIN: 08450361	At 31 March 2020	1.	T	ŧ	(29,725)	(29,725)
osses) on Defined Benefit Plans, net of Tax (35.745) For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIM M.Kalyan Ram M.Kalyan Ram M.Kalyan Ram Director DIN: 02012580 DIN: 08450361	Profit for the year	1	E	ı	(6,020)	(6,020)
Losses) on Defined Benefit Plans, net of Tax (35.745) n integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIM M.Kalyan Ram K.T.V. Kaladhar DIN: 02012580 DIN: 08450361		ı	t	ï	τ	
n integral part of the Standalone Financial Statements. For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIM SURLOGIC LIFE CONSULTANCY PRIVATE LIM M.Kalyan Ram K.T.V. Kaladhar Director DIN: 02012580 DIN: 08450361		i	,	ï	3.	3
For and on behalf of the Board of Directors of SURLOGIC LIFE CONSULTANCY PRIVATE LIM M.Kalyan Ram K.T.V. Kaladhar Director Director	Income-tax effect	1	3	1	3	3
are an integral part of the Standalone Financial Statements. date 72578	Balance as of 31 March 2021	1	,	1	(35,745)	(35,745)
72578 Pyderabad **	n integral part of the	76				
1257S Wyderabad Action with the second sec	FOR P MURALI & CO		For and on hel	nalf of the Boa	rd of Directors of	
M.Kalyan Ram Director DIN: 02012580 DIN: 02012580	Chartered Accountants		SURLOGIC	LIFE CONSU	ILTANCY PRIVA	ATE LIMITED
M.Kalyan Ram Director DIN: 02012580 0GIC/I	Firm Registration No.007257S		`	1	(
M.Kalyan Ram Director Director DIN: 02012580	M SOFFALL		3	\		
Dividence back of the control of the	A.Krishna rao		M.Kalyan Rar		K.T.V. Kaladhar	
HYDERA *	Partner Membership No. 020085		Director DIN: 0201258	0100	Director DIN: 08450361	
*	Place: Hyderabad		*	HYD	60	
	Date: 25 June 2021		*		INS	

BAD)

Note No. 1 Property, Plant and Equipment

Particulars	Land	Total
Deemed Cost		
At 1 April 2020	6,58,300	6,58,300
Additions	-	-
Deletions	-	-
At 31 March 2021	6,58,300	6,58,300
Accumulated Depreciation		
At 1 April 2020	-	
Charge for the year	-	_
Less: Adjustments	-	_
At 31 March 2021	-	70
Carrying amount		
At 1 April 2020	6,58,300	6,58,300
At 31 March 2021	6,58,300	6,58,300







Notes to Balance sheet

NOTE NO.2: OTHER NON - CURRENT ASSETS

Particulars	As At 31/03/2021	As At 31/03/2020
Unamortised Expenses	47,498	47,498
Total Other Non - Current Assets	47,498	47,498

NOTE NO. 3 : CASH AND CASH EQUIVALENTS

Particulars	As At 31/03/2021	As At 31/03/2020
a) Balances with Banks :		
1) On Current Accounts	3,99,430	99,450
2) On Deposit Accounts		
b) Cash on Hand	29,227	29,227
Total Cash and Cash Equivalents	4,28,657	1,28,677

NOTE NO 4: Loans (Unsecured, considered good unless otherwise stated)

Particulars	As At 31/03/2021	As At 31/03/2020
Loans		
to related parties	21,00,000	-
to other body corporate		
to employees		
Total	21,00,000	





SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED				
Notes forming part of the Financial Statements				
(All amounts in Indian Rupees, except Share data and where otherwise stated)				
Note No. 5 Share Capital				
5			31 March 2021	31 March 2020
Authorized Share Capital 10,000 (31 March 2021: 10,000) equity shares of INR 10 each			1,00,000	1,00,000
Issued, Subscribed and Fully Paid-up 10.000 (31 March 2021: 10.000) equity shares of INR 10/- each fully paid-up			1,00,000	1,00,000
			1,00,000	1,00,000
(a) Reconciliation of Shares outstanding at the beginning and end of the reporting year				
	31 March 2021	h 2021	31 March 2020	ch 2020
Particulars	No. of Equity Shares	Amount	No. of Equity Shares	Amount
Outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Issued during the year	ā	1	1	1
Outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000
(b) Terms / rights attached to the Equity Shares Equity Shares of the Company have a par value of INR 10 Per Share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays	is entitled to one	vote per share.	The Company decl	lares and pays
(c) Details of Shareholders holding more than 5% shares in the Company				
	31 March 2021	h 2021	31 March 2020	sh 2020
Particulars	No. of Equity	% holding in	No. of Equity	% holding in
VIVO BIO Lech Limited	Snares neid	The class	Shares held	the class
	10,000	100,007	10,000	100.00%

HYDERABAD

Note No. 6 Other Equity		
	31 March 2021	31 March 2020
Capital Reserve:		
Opening Balance		i.
Add: Premium on fresh issue	1	
Closing Balance	•	
Securities Premium:		
Opening Balance	1	1
Additions during the year	1	
Closing Balance	1	
Securities Premium consists of the difference between the face value of the Equity Shares and the consideration received in respect of Shares issued	of Shares issued.	
General Reserve:		
Opening Balance	ï	
Add: Transfers during the year	1	1
Closing Balance The General Reserve is used from time to transfer Profits from Retained Earnings for appropriation purposes. As the General Reserve is created by a transfer	Il Reserve is create	ed by a transfer
Retained Earnings:		
Opening Balance	(29,725)	(23,807)
Profit /(Loss) for the year	(6,020)	(5,918)
Other Comprehensive Income	1	1
Less: Transfers to General Reserve		
Closing Balance	(35,745)	(29,725)
Total Other Equity	(35,745)	(29,725)
Retained Harnings reflect Surplus / Deficit after Taxes in the Profit or Loss. The amount that can be distributed by the Company as Dividends to its Fauity	mnanv as Divide	nds to its Famity
Shareholders is determined based on the balance in this reserve and also considering the requirements of the Companies Act, 2013.	and franchis	fundar ou or or or







NOTE NO. 7 : BORROWINGS		
Particulars	As At 31/03/2021	As At 31/03/2020
Non-current Borrowings		
Term Loans		
Secured		
Unsecured		
Borrowing	31,64,300	7,58,300
Total Non-current Borrowings	31,64,300	7,58,300
Current Borrowings Term Loans		
Secured		
Unsecured	9	
Borrowing	-	
Total Current Borrowing	s -	

NOTE NO. 8 : PROVISIONS			
Particulars		As At 31/03/2021	As At 31/03/2020
Non-Current			
(a) Provision for employee Benefits			
(b) Others			
Statutory dues			
		œ	-
Current			
(a) Provision for employee Benefits			
salary payable		S=2	-
(b) Others			
Statutory dues		-	
Provision for Expenses			
i)Audit Fee Payable		5,900	5,900
Total	Provisions	5,900	5,900









NOTE NUMBERS TO STATEMENT OF PROFIT & LOSS

Particulars	Period Ended Mar 2021	Year Ended Mar 2020
(a) Payment to Auditors:		
(i) As Audit Fee	5,900	5,900
(b) Bank Charges	120	18
(c) Printing & Stationary	~	
(d) Rates & Taxes	-	-
(e) Miscellaneous Expenses		-
Total Other Expenses	6,020	5,91



M/s.SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of equity shares outstanding during the year.

C. PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

D. CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

E. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

F. PROPERTY, PLANT AND EQUIPMENT:

Property, Plant and Equipment are stated at cost less depreciation. Cost includes purchase price and attributable expense.





M/s. SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED

Notes to Accounts:

10) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given

11) Auditors' Remuneration:

Particulars	31-03-2021	31-03-2020
	Rupees	Rupees
Audit Fee	5,900/-	5,900/-

- 12) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.
- 13) Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 13

As per our report of even date

For and on behalf of the Board

For P.Murali &Co., Chartered Accountants, Firm's Regn.No:007257S For M/s. SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED

A Krishna Rao

Partner

M No. 020085

UDIN:

Place : Hyderabad

Date : 25Th June 2021

M.Kalyan Ram Director

DIN 02012580

K.T.V Kaladhar

Director

DIN 08450361