

**MANAPPURAM HEALTH CARE LIMITED**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022**

*(All amounts are in INR Thousands unless other wise stated)*

MANAPPURAM HEALTH CARE LIMITED			
BALANCE SHEET AS AT 31 <sup>ST</sup> MARCH 2022			
<i>(All amounts are in INR Thousands unless other wise stated)</i>			
I. EQUITY AND LIABILITIES	Notes	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>(1) Shareholders' funds</b>			
(a) Share capital	3	4,40,428.48	3,66,649.50
(b) Reserves and Surplus	4	-3,76,430.64	-3,55,187.82
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>		<b>63,997.84</b>	<b>11,461.68</b>
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	5	21,700.12	68,491.38
(b) Trade payables:-	6		
(A) Total outstanding dues of micro enterprises and small enterprises; and	6A	3,959.21	651.50
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6B	8,325.43	5,366.18
(c) Other current liabilities	7	15,040.36	10,255.06
(d) Short-term Provisions	8	1,620.98	-
		<b>50,646.10</b>	<b>84,764.12</b>
<b>TOTAL</b>		<b>1,14,643.94</b>	<b>96,225.80</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment and intangible assets			
(i) Property, Plant & Equipments	9A	69,557.20	53,722.82
(ii) Intangible Assets	9B	847.96	95.18
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	10	11,164.85	11,289.38
(d) Long-term loans and advances		-	-
(e) Other non-current assets	11	6,933.20	6,562.86
		<b>88,503.21</b>	<b>71,670.24</b>
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	12	16,659.98	8,696.66
(c) Trade Receivables	13	770.09	724.75
(d) Cash and cash equivalents	14	5,166.06	10,308.16
(e) Short-term loans and advances	15	3,229.20	4,488.79
(f) Other current assets	16	315.40	337.20
		<b>26,140.73</b>	<b>24,555.56</b>
<b>TOTAL</b>		<b>1,14,643.94</b>	<b>96,225.80</b>

Summary of significant accounting policies

2

The accompanying notes and cash flow are an integral part of the financial statements.

For and on behalf of the board

As per our Report of even date attached  
For, MANIKANDAN & ASSOCIATES

Dr.P.D.Prasannan  
Managing Director  
DIN: 03535849

N.V Mahadevan  
Director  
DIN:00073834

V.P Nandakumar  
Director  
DIN:00044512

MANIKANDAN. C.K.  
(PARTNER)  
CHARTERED ACCOUNTANTS  
M.NO:208654  
FIRM REG No.008520S  
UDIN :22208654ARWXRE8880

Sreedeepta S  
Company Secretary

Nikhin A K  
Chief Financial Officer



Place: Valapad

Date: 05-09-2022

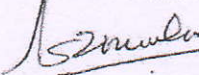
<b>MANAPPURAM HEALTH CARE LIMITED</b>			
<b>STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022</b>			
<i>(All amounts are in INR Thousands unless other wise stated)</i>			
PARTICULARS	Notes	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>INCOME</b>			
i Revenue from operations	17	1,71,199.90	92,219.68
ii Other income	18	1,081.01	2,746.61
<b>iii Total Income (i+ii)</b>		<b>1,72,280.91</b>	<b>94,966.28</b>
<b>IV EXPENSES</b>			
Purchase of Stock in Trade	19	-74,202.80	32,681.38
Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-5,290.07	2,608.71
Employee benefit expense	21	53,283.19	23,432.45
Finance costs	22	1,244.26	3,563.17
Depreciation and amortization expense	23	12,271.81	10,456.91
Other expenses	24	57,687.21	39,050.37
<b>Total Expenses</b>		<b>1,93,399.20</b>	<b>1,11,792.99</b>
<b>V Profit/(loss) before tax (III-IV)</b>		<b>-21,118.29</b>	<b>-16,826.71</b>
<b>VI Tax expenses</b>			
Current tax			
Deferred tax		124.53	-33.29
<b>Total tax expense</b>		<b>124.53</b>	<b>-33.29</b>
<b>VII Profit/(loss) for the year (V-VI)</b>		<b>-21,242.82</b>	<b>-16,793.42</b>
<b>VIII Earnings per equity share [nominal value of share ₹10] (Basic and Diluted)</b>	25	<b>(0.53)</b>	<b>(0.46)</b>

Summary of significant accounting policies

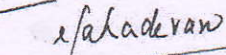
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The accompanying notes and cash flow are an integral part of the financial statements.

For and on behalf of the board



Dr.P.D.Prasanna  
Managing Director  
DIN: 03535849



N.V. Mahadevan  
Director  
DIN:00073834

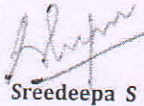


V.P. Chandakumar  
Director  
DIN:00044512

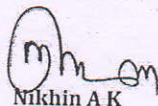
As per our Report of even date attached  
For, MANIKANDAN & ASSOCIATES

  
MANIKANDAN, C.K.  
(PARTNER)

CHARTERED ACCOUNTANTS  
MEMBERSHIP No. 208654  
FIRM REG No.008520S  
UDIN :22208654ARWXRE8880

  
Sreedeepta S

Company Secretary

  
Nikhin A K

Chief Financial Officer

Place: Valapad

Date : 05-09-2022



**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

**NOTE 3**

Share capital	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
Authorised shares 4,60,00,000 equity shares of ₹ 10/- each	4,60,000.00	4,00,000.00
Issued, subscribed and fully paid-up shares 4,40,42,848 equity shares of ₹10/- each	4,40,428.48	3,66,649.50
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>4,40,428.48</b>	<b>3,66,649.50</b>

**a. Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:**

Particulars	31 <sup>st</sup> March 2022		31 <sup>st</sup> March 2021	
	Number	Amount	Number	Amount
Equity shares with voting rights				
Outstanding at the beginning of the year	3,66,64,950	3,66,649.50	3,66,64,950	3,66,649.50
Issued during the period	73,77,898	73,778.98	-	-
<b>Outstanding at the end of the year</b>	<b>4,40,42,848</b>	<b>4,40,428.48</b>	<b>3,66,64,950</b>	<b>3,66,649.50</b>

**b. Terms/rights attached to equity shares**

The company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**c. Details of shareholders holding more than 5% shares in the company**

Equity shares of ₹10 each fully paid	31 <sup>st</sup> March 2022		31 <sup>st</sup> March 2021	
	Number	% holding in the class	Number	% holding in the class
Nandakumar V P	4,39,93,348	99.89	3,66,15,450	99.86

As per records of the Company, including its Register of share holders/members and other declarations received from share holders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

**d. Details of Shares held by promoter and % of change**

Shares held by promoter at the end of the year			% of Total Shares as on 01-04-2021	% of Total Shares as on 31-03-2022	% of change during the year
Promoter name	No of Shares as on 01-04-2021	No of Shares as on 31-03-2022			
Nandakumar V P	3,66,15,450	4,39,93,348	99.86%	99.89%	0.02%
Sushama Nandakumar	47,000	47,000	0.13%	0.11%	0.02%

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE 4</b>		
<b>Reserves and surplus</b>		
<b>Surplus/(deficit) in the statement of profit and loss</b>		
Balance as per last financial statements	-3,55,187.82	-3,38,394.40
Profit for the year	-21,242.82	-16,793.42
Less: Appropriations		
<b>Net surplus in the statement of profit and loss</b>	<b>-3,76,430.64</b>	<b>-3,55,187.82</b>
<b>Total reserves and surplus</b>	<b>-3,76,430.64</b>	<b>-3,55,187.82</b>
<b>NOTE 5</b>		
<b>Short-term borrowings</b>		
Loans and advances from related parties;		
Loan from Director (Refer Note 26)*	21,700.12	68,491.38
<b>TOTAL</b>	<b>21,700.12</b>	<b>68,491.38</b>
<b>The above amount includes</b>		
Secured borrowings	-	-
Unsecured borrowings*	21,700.12	68,491.38
*Above loans are repayable on demand.		

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE 6</b>		
<b>Trade Payables</b>		
Total outstanding dues of micro, small and medium enterprises	3,959.21	651.50
Total outstanding dues of creditors other than micro, small and medium enterprises	8,325.43	5,366.18
<b>TOTAL</b>	<b>12,284.64</b>	<b>6,017.68</b>

**Trade payables ageing schedule**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	3,959.21	-	-	-	3,959.21
(ii) Others	8,320.49	4.94	-	-	8,325.43
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>12,279.70</b>	<b>4.94</b>	<b>-</b>	<b>-</b>	<b>12,284.64</b>

**Note 6 (A) : Disclosures required under Section 22 of The Micro, Small & Medium Enterprises Development Act, 2006**

No	Particulars	31st March 2022	31st March 2021
(i)	Principal amount remaining unpaid to any supplier as at the end of the accounting year	3,959.21	651.50
(ii)	Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii)	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSME Act	-	-
(v)	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23	-	-
	Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.		

	31st March 2022	31st March 2021
<b>NOTE 7</b>		
<b>Other current liabilities</b>		
Statutory Due Payable	1,302.22	1,147.28
Payable for employees	6,050.23	2,660.15
Payable for expenses	5,270.89	4,397.79
Audit Fee Payable	157.50	208.13
Retention	281.20	74.56
Other staff payables	62.31	179.38
Staff Security Deposit	1,651.74	1,365.85
Staff welfare fund	157.29	168.22
Advance against booking	76.98	23.72
Other advances	30.00	30.00
<b>TOTAL</b>	<b>15,040.36</b>	<b>10,255.06</b>
<b>NOTE 8</b>		
<b>Short Term Provision</b>		
Provision for Gratuity	1,620.98	-
<b>TOTAL</b>	<b>1,620.98</b>	<b>-</b>
Liability towards Investor Education and Protection Fund under section 125 of the Companies Act, 2013 towards unpaid dividends and unpaid matured deposits and interest on matured deposits	NIL	NIL

NOTE 9 Property, Plant & Equipment

Current FY 2021-22	Gross Block					Accumulated Depreciation/Amortization Expense					Net Block		
	Property, Plant & Equipment	Balance as at 01.04.2021	Additions	Disposals	Revaluations (Impairments)	Balance as at 31.03.2022	Balance as at 01.04.2021	Depreciation/Amortization Expense charge for the year	Adjustment due to revaluations	On disposals	Balance as at 31.03.2022	Balance as at 31.03.2022	Balance as at 31.03.2021
9A	Property, Plant & Equipment												
	Land	10,214.50	-	-	-	10,214.50	-	-	-	-	-	10,214.50	10,214.50
	Buildings	3,815.95	-	-	-	3,815.95	-	-	-	-	-	3,815.95	3,815.95
	Plant & Equipment	85,929.01	17,348.37	1,007.31	-	1,02,270.07	54,834.21	7,540.24	-	874.18	61,500.27	40,769.80	31,094.81
	fixtures	71,142.31	6,967.73	482.16	-	77,627.88	63,455.33	2,373.31	-	378.07	65,450.57	12,177.30	7,886.98
	accessories	3,979.65	2,940.18	111.13	-	6,808.71	3,425.77	1,177.15	-	108.06	4,494.85	2,313.86	553.88
	Vehicle	1,298.68	500.59	-	-	1,799.26	965.56	185.56	-	1.09	1,151.12	648.14	333.12
	Office equipment	1,701.96	499.33	11.18	-	2,190.11	456.25	648.77	-	1.09	1,103.93	1,086.18	1,245.71
	Total(A)	1,78,082.06	28,256.19	1,611.77	-	2,04,726.48	1,24,359.24	12,171.44	-	1,361.40	1,35,169.28	69,557.20	53,722.82
9B	Intangible Assets												
	Computer & Software	844.58	853.14	-	-	1,697.72	749.40	100.37	-	-	849.77	847.96	135.16
	Total (B)	844.58	853.14	-	-	1,697.72	749.40	100.37	-	-	849.77	847.96	135.16
	Total (A + B)	1,78,926.64	29,109.33	1,611.77	-	2,06,424.20	1,25,108.64	12,271.81	-	1,361.40	1,36,019.05	70,405.15	53,857.98
	Previous year	1,77,025.99	2,401.99	501.34	-	1,78,926.64	1,15,087.31	10,456.91	-	435.58	1,25,108.64	53,818.00	61,938.68

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

**NOTE :10**

Deferred tax assets (net)	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
Deferred tax asset at the beginning of the year	11,289.38	11,256.09
<b>Deferred tax asset in the current year:</b>		
Property, plant and equipments: Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting period.	-124.53	33.29
Impact of expenditure charged to the statement of profit and loss account	-	-
<b>Net deferred tax asset</b>	<b>11,164.85</b>	<b>11,289.38</b>

Note:-Since there is no reasonable certainty that sufficient future taxable income will be available against which deferred tax assets can be realized, no deferred tax asset is recognized on accumulated losses.

**NOTE :11**

Other Non Current Assets	31st March 2022	31st March 2021
Security Deposits		
Rent and Electricity deposits	4,115.15	4,126.52
Telephone Deposit	5.49	5.50
Staff Security Deposit		
- Fixed Deposit	921.40	969.06
- Recurring Deposit	730.34	396.79
National Saving Certificates (Pledged with Sales Tax Authorities)	95.00	95.00
Security Deposit with National Securities Depository Limited	150.00	150.00
Security Deposit with Central Depository Services (India) Limited	150.00	150.00
Security Deposit with Manappuram Construction & Consultants Limited*	650.00	650.00
Security Deposit with bank	95.82	-
Security Deposit with Registrar & Share Transfer Agent**	20.00	20.00
	<b>6,933.20</b>	<b>6,562.86</b>

\* Security Deposit towards Data Center Services and information Security Services

\*\*Security Deposit with SKDC Consultants Ltd

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE:12</b>		
Inventories		
Closing Stock		
Finished goods	11,143.17	5,853.10
Consumables	5,516.81	2,843.56
<b>TOTAL</b>	<b>16,659.98</b>	<b>8,696.66</b>
<b>NOTE:13</b>		
Trade Receivables		
Unsecured considered good		
Outstanding for a period exceeding six months from the date they are due for payment.	191.58	216.13
Other Trade Receivables	578.51	508.62
<b>TOTAL</b>	<b>770.09</b>	<b>724.75</b>

Debt due by directors or other officers of the company or any of them jointly with others	9.52	7.14
Debt due by firms or other companies on which a director is a partner or a director or a member	88.24	247.34

**Trade Receivables ageing schedule**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	578.51	-	23.23	168.35	-	770.09
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>578.51</b>	<b>-</b>	<b>23.23</b>	<b>168.35</b>	<b>-</b>	<b>770.09</b>

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE:14</b>		
Cash and cash equivalents		
Cash in hand	458.50	259.57
Balances with Banks:		
On current accounts	4,707.56	10,048.60
Deposit with original maturity of less than 3 months	-	-
<b>TOTAL</b>	<b>5,166.06</b>	<b>10,308.16</b>



**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE :15</b>		
<b>Short-term loans and advances</b>		
<b>Advances</b>		
Capital advances (Unsecured, considered good)		
Prepaid Expense	1,200.05	3,028.30
Advance for Expenses	810.09	426.77
GST/Service tax and other tax recoverable	627.18	757.57
Staff Receivables	359.59	215.58
Staff Welfare Fund Deposit (Canara Bank)	169.95	-
<b>TOTAL</b>	<b>62.34</b>	<b>60.57</b>
	<b>3,229.20</b>	<b>4,488.79</b>
(a) Secured - considered good	-	-
(b) Unsecured - considered good	-	-
(d) Doubtful	3,229.20	4,488.79
	-	-
<b>TOTAL</b>	<b>3,229.20</b>	<b>4,488.79</b>
	<b>3,229.20</b>	<b>4,488.79</b>
<b>NOTE :16</b>		
<b>Other Current Assets</b>		
Interest accrued on National Saving Certificate		
Tax Deducted at Source	73.99	67.52
Tax collected at Source	113.81	269.67
GST Receivable	4.99	-
	122.61	-
<b>TOTAL</b>	<b>315.40</b>	<b>337.20</b>
	<b>315.40</b>	<b>337.20</b>

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*(All amounts are in INR Thousands unless other wise stated)*

**NOTE :17**

Revenue from operations	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>Medicines and other allied products</b>		
Revenue from sales	46,786.38	33,915.79
Less : Returns	-1,194.59	-630.22
	45,591.79	33,285.57
<b>OTC Products</b>		
Revenue from sales	5,744.23	2,872.02
Less : Returns	-	-7.87
	5,744.23	2,864.15
<b>Cosmetics</b>		
Revenue from sales	438.94	92.85
Less : Returns	-	-
	438.94	92.85
<b>Less : Discount Allowed</b>	-4,285.77	-2,418.37
<b>Net Sales</b>	<b>47,489.20</b>	<b>33,824.19</b>
	<b>TOTAL (A)</b>	<b>33,824.19</b>
<b>Revenue from services</b>		
Consultation charges received	13,050.35	9,296.70
Registration fees	263.57	182.78
Treatment charges	1,704.29	1,193.78
	<b>15,018.21</b>	<b>10,673.26</b>
	<b>TOTAL (B)</b>	<b>10,673.26</b>
<b>Diagnostics Income</b>		
Lab income	1,12,964.41	49,168.42
Less: Discount Allowed	-4,471.23	-1,470.94
	<b>1,08,493.18</b>	<b>47,697.48</b>
	<b>TOTAL (C)</b>	<b>47,697.48</b>
<b>Dental Income</b>		
Dental charges received	157.16	-
Less : Returns	-	-
	<b>157.16</b>	-
	<b>TOTAL (D)</b>	-
<b>Other operating revenue</b>		
Sample collection	38.63	-
Discount Received	3.53	24.74
	<b>42.16</b>	<b>24.74</b>
	<b>TOTAL (E)</b>	<b>24.74</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>1,71,199.90</b>	<b>92,219.68</b>
<b>NOTE :18</b>		
<b>Other income</b>		
Interest on National Savings Certificate	6.46	6.46
Interest on Advance tax	12.79	-
Interest on Electricity Deposit	39.73	55.54
Rent received	815.87	662.40
Other non-operating income	104.47	95.31
Sundry creditors written off	101.69	236.03
Reversal of Provision on gratuity	-	1,690.87
<b>TOTAL</b>	<b>1,081.01</b>	<b>2,746.61</b>

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*( All amounts are in INR Thousands unless other wise stated)*

**NOTE :19**

Purchases	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>Medicines and other allied products</b>		
Purchase	41,768.67	26,562.23
Less: Purchase returns	-1,459.80	-1,477.87
	<b>40,308.87</b>	<b>25,084.36</b>
<b>Consumables lab</b>		
Consumables lab	32,393.03	8,564.07
Less: Purchase return	-	-
	<b>32,393.03</b>	<b>8,564.07</b>
<b>OTC Products</b>		
Purchase	1,871.34	859.37
Less: Purchase returns	-	-1.29
	<b>1,871.34</b>	<b>858.08</b>
<b>Cosmetics</b>		
Purchase	15.17	15.47
Less: Purchase returns	-	-
	<b>15.17</b>	<b>15.47</b>
<b>Dental</b>		
Purchase	16.79	-
	<b>16.79</b>	<b>-</b>
Less: Discount	-402.40	-169.81
Less: Donation for medical camps/medical support	-	-1,670.79
<b>TOTAL</b>	<b>74,202.80</b>	<b>32,681.38</b>
<b>NOTE :20</b>		
<b>Changes in inventories of finished goods, work-in-progress and stock-in-trade</b>		
Inventories at the end of the year		
Finished goods	11,143.17	5,853.10
(A)	<b>11,143.17</b>	<b>5,853.10</b>
Inventories at the beginning of the year		
-Finished Goods	5,853.10	8,461.82
(B)	<b>5,853.10</b>	<b>8,461.82</b>
<b>Net ( Increase)/Decrease (A-B)</b>	<b>-5,290.07</b>	<b>2,608.71</b>

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*( All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE :21</b>		
<b>Employee benefit expense</b>		
Salaries, wages and bonus	46,118.68	20,165.21
EPF Contribution ( Net of PMRPY)	2,336.16	1,500.97
ESI Contribution	814.01	383.75
Gratuity expense	2,260.60	1,287.88
EDLI	480.72	91.20
Staff welfare expenses	2.68	3.45
Staff recruitment and training	1,270.34	-
<b>TOTAL</b>	<b>53,283.19</b>	<b>23,432.45</b>
<b>NOTE :22</b>		
<b>Finance costs</b>		
Interest on Borrowings	685.61	3,090.27
Bank Charges	558.65	472.90
<b>TOTAL</b>	<b>1,244.26</b>	<b>3,563.17</b>
<b>NOTE :23</b>		
<b>Depreciation and amortization expense</b>		
Depreciation of Property, plant and equipments	12,171.44	10,416.93
Amortization of intangible assets	100.37	39.98
<b>TOTAL</b>	<b>12,271.81</b>	<b>10,456.91</b>

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*( All amounts are in INR Thousands unless other wise stated)*

	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
<b>NOTE :24</b>		
<b>Other expenses</b>		
Advertising and sales promotion	2,044.49	581.40
Bad debt written-off	129.59	558.01
Consultation Charges	9,454.89	8,472.16
Electricity Charges	3,207.88	2,270.55
Fuel Expenses	1,020.41	444.91
GST Input reversed	1,919.00	813.27
Incentive	119.20	115.52
Insurance	148.01	107.78
Interest on TDS	3.04	3.54
IT Support cost	1,555.50	1,096.65
Legal Charges	17.25	47.25
Loss on sale of property,plant and equipment	134.15	13.76
Marketing Expense	.70	38.16
Medical assistance	-	2,834.36
Membership and Subscription	36.25	23.58
Miscellaneous Expenses	3.92	9.42
Office Expenses	2,766.00	1,273.11
Lab charges	7,154.70	6,161.09
Payment to auditor (Refer details below)	175.00	225.00
Postage	17.48	4.51
Printing and stationery	2,324.07	714.59
Rent	3,102.49	2,564.46
Repairs and maintenance	3,903.82	1,823.00
Sitting fees to Directors	290.00	455.00
Tax and fees	921.15	283.33
Telephone Expenses	873.13	567.40
Travelling and conveyance	16,365.09	7,548.58
	-	-
<b>TOTAL</b>	<b>57,687.21</b>	<b>39,050.37</b>
<b>Other expenses(Contd..)</b>		
<b>Payment to auditor</b>		
<b>As auditor:</b>		
Audit fee	150.00	200.00
For Taxation matters	25.00	25.00
For Management services	-	-
For Others	-	-
<b>TOTAL</b>	<b>175.00</b>	<b>225.00</b>

**MANAPPURAM HEALTH CARE LIMITED**  
**Notes to Financial Statements for the year ended 31-March-2022**  
*( All amounts are in INR Thousands unless other wise stated)*

NOTE :25

Earnings per share (EPS)	31 <sup>st</sup> March 2022	31 <sup>st</sup> March 2021
Profit/(loss) after tax	-21,242.82	-16,793.42
Net profit/(loss) for calculation of basic and diluted EPS (A)	-21,242.82	-16,793.42
Weighted average number of equity shares in calculating basic and diluted EPS (B)	3,97,77,817	3,62,66,119
Earnings Per Share (Basic and Diluted) (A/B)	(0.53)	(0.46)