

NOTICE

Notice is hereby given that the **5th (Fifth)** Annual General Meeting of the Members of Assam Cancer Care Foundation will be held at shorter notice on Tuesday, the 27th day, of September 2022 at the Board Room of Vivanta by Taj, G.S. Road, Guwahati, Assam and through video conferencing at 6.00 pm to transact the following business:

ORDINARY BUSINESS:

1. To receive and adopt the Audited Financial Statements of the Company including Statement of Income & Expenditure and the Cash Flow Statement and Notes thereto, for the financial year ended on 31st March, 2022 and the Balance Sheet as on that date, together with the Report of the Directors and the Auditors thereon.

**By the order of the Board
For Assam Cancer Care Foundation**



**Nelbymol Nelson
Company Secretary
FCS 8964**

**Date: 27th September 2022
Place: Guwahati**

Notes: -

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY/ PROXIES MUST BE A MEMBER OF THE COMPANY.

DIRECTORS' REPORT

To,
The Members,
ASSAM CANCER CARE FOUNDATION
Assam

The Directors are pleased to present the Fifth (5th) Annual Report and the Audited Financial Statements of **Assam Cancer Care Foundation** for the financial year ended on 31st March, 2022.

1. OPERATIONS:

Assam Cancer Care Foundation ("ACCF" or "the Company") was incorporated in December 2017 to set up cancer care hospitals in the State of Assam. On 28th April 2022, Shri. Narendra Modi Hon. Prime Minister of India dedicated to the Nation, seven hospitals of Assam Cancer Care Foundation located at Dibrugarh, Barpeta, Tezpur, Lakhimpur, Jorhat, Kokrajhar and Darrang.

Foundation stone was also laid by the Honorable P.M for cancer hospitals at seven more locations viz. Dhubri, Nalbari, Goalpara, Nagaon, Sivasagar, Tinsukia and Golaghat.

The construction of other three Hospitals, i.e. (i) State Cancer Institute Guwahati (ii) Silchar and (iii) Diphu are at various stages of completion.

All the commissioned hospitals have state-of-the-art facilities for treatment of cancer, equipped with the latest equipment like LINAC, Brachytherapy, MRI, CT scan, Mammography, Digital X-ray, Major/Minor OT, automated Lab etc.

Radiation facility:

As on date ACCF has 8 high end Linear Accelerator Machines (LINAC) providing latest radiation facilities. The commissioning dates of various radiation facilities from 29th April 2022 are as follows:

Name of Centre	Starting date
Dibrugarh (Green Field)	7 th July 2022
Tezpur	17 th May 2022
Jorhat	1 st July 2022
Darrang	4 th July 2022
North Lakhimpur	17 th June 2022
Kokrajhar	5 th August 2022

During the period from 29th April 2022 till 20th September 2022, the 7 centers have provided a total of 14,585 radiation sessions to patients.

Chemotherapy Day Care Services:

Chemotherapy forms an important part of Cancer treatment. In this regard we have been able to extend chemotherapy facility at all our 7 locations and in addition we have been running this

facility at our 8th location i.e. Diphu since 18th Dec 2020. The starting date of chemotherapy facility at these locations are as follows:

Centre	Starting Date
Dibrugarh	1 st June 2020
Barpeta	19 th May 2021
Tezpur	4 th February 2022
Jorhat	4 th May 2022
Darrang	1 st June 2022
North Lakhimpur	17 th May 2022
Kokrajhar	19 th May 2022
Diphu	18 th December 2020

From 29th April 2022 till 20th September 2022, we have catered to 4264 chemotherapy patient cycles across all these 8 centers.

Nuclear Medicine:

ACCF Dibrugarh has started the first PET CT in entire upper Assam and the same started its operations from 1st September 2022 and till date we have taken 21 patients.

Inpatient services:

Inpatient services have been planned at our L2 centers (Dibrugarh and Barpeta). We have started taking inpatient at both these locations and till date we have catered to 1066 patients (Dibrugarh 807 Barpeta 259 patients).

Lab and Radiology:

Our Lab services have been running successfully at all the 8 locations and from 29th April 2022 till 20th September 2022, we have done 23211 lab tests

Department of Radiology has been providing CT, MRI, Mammography, x-ray and USG services across our facilities. Till date we have done around 30000 radiology and other investigations from 29th April 2022.

Palliative Services:

Palliative care has been one of the integral part of supportive therapy in cancer care. Based on its importance ACCF has been training its GDMOs for palliative care. Currently palliative care services are available at Dibrugarh, Barpeta, Jorhat, Darrang, Tezpur. From 29th April 2022 till 9th September 2022, 10019 OPD patients were treated as part of Palliative care.

Total Data:

Overall data of patients treated at our centers (Chemotherapy, Radiation & Palliative care) from 29th April 2022 to 20th September 2022

HOSPITAL	CHEMO SESSIONS	RT FRACTIONS	LAB TEST	CT SCAN	X RAY
Dibrugarh	1072	7057	8630	418	100
Barpeta	1402	3228	9239	743	176
Tezpur	617	1385	1083	311	38
Jorhat	663	1842	2123	149	173
North Lakhimpur	195	688	639	85	9
Darrang	163	212	649	29	8
Kokrajhar	152	173	848	60	11
Total	4264	14585	23211	1795	515

Empanelment in Government Schemes:

Our resolve to cater to the needy population of cancer patients irrespective of their financial status is bolstered by the support received from Atal Amrit Abhiyan (AAA) and Pradhan Mantri Jan Aarogya Yojana (PM-JAY) authorities.

We have empaneled all 8 ACCF centers under AAA/PMJAY schemes to help the patients who are economically disadvantaged. We have catered to 4,942 patients during the period of 29th April 2022 till 20th September 2022.

The number of patients who have availed treatment under these schemes in ACCF centers from 29th April to 20th September is given below:

HOSPITAL	AAA	PMJAY	TOTAL
Dibrugarh	1578	237	1815
Barpeta	1041	407	1448
Tezpur	563	34	597
Jorhat	482	99	581
North Lakhimpur	170	23	193
Darrang	109	57	166
Kokrajhar	118	24	142
Total	4061	881	4942

In addition, four locations across ACCF (Barpeta, Dibrugarh, Tezpur and Diphu) have successfully been empaneled under ESIC. Hospitals are being empaneled with Corporates and PSUs. ACCF hospitals are empaneled with NRL and 15 other PSUs for cashless treatment for their entitled clientele in the current FY.

2. MANPOWER UPDATE:

ACCF has since April 2021 till date recruited 196 employees, of which 7 are Oncologists, 14 are other Doctors, 66 Nurses, 72 Scientific Officers and Technicians, 10 for Program related activities and 27 are for administrative support functions. The total manpower as on date stands at 835 out of which 435 are on rolls, 88 on full time contract and 312 outsourced which includes Housekeepers, General Duty assistants, Security, Laundry and facility management.

3. ACADEMIC HIGHLIGHTS:

Academic program is part of ACCF's commitment towards continuous medical education of its employees. In this regard, the details of training given to medical staff and all employees are as below:

ACCF Doctors are encouraged to participate in Webinars and conferences of interest. They have also been motivated to publish papers in peer reviewed Journals. As of now ACCF Doctors have published 17 articles in various peer reviewed journals. Articles for oral presentation have also been selected in international forums such as World Cancer Congress, European Society of Medical Oncologists etc.

a. Doctors' Training: -

- Doctors are trained at Tata Memorial Hospital, Mumbai ("TMH") for Cancer specific upskilling and alignment to philanthropic cancer care for a period of 1-3 months.
- Fellowship for five of our doctors are ongoing.
- Monthly academic session for Oncologists, Radiological Safety Officer/Medical Radiation and Radiation Technologists is ongoing, involving experts from TMH, TMC, AIIMS and other institutions of repute.

b. Nurses Training: -

- Batches of freshly inducted Nurses were trained by Tata Medical Centre for an Exposure cum Orientation program, in four batches for a period of two weeks. Total 93 Nurses have attended, in the month of March and April.
- Oncology Nurses' fellowship is mandatory for all Nurses and so far, two batches have completed the fellowship and two batches are in progress, as an in house 'on the job' fellowship program of 11 months.

c. Comprehensive Training: A comprehensive training plan is implemented for all employees.

- Mandatory POSH training completed for all employees.
- Fire Safety training completed at Barpeta, Dibrugarh, Tezpur and Lakhimpur hospitals.
- Infection Control Sessions for the Nursing group completed and ongoing.

d. Academic Programs with Medical Colleges:

- a. CME:** CME on Diagnosis and Management of Breast Cancer, conducted at Tezpur on 5th January 2022. Another seminar was organized on Head & Neck Cancers with Department of Surgery at AMCH Dibrugarh.

- b. **Upcoming CMEs:** Similar CMEs will be conducted at, ACCF Jorhat and ACCF Diphu units over next few months, which will become a regular feature and an integral part of ACCF's annual training calendar.

4. FINANCIAL RESULTS:

Particulars	2021-22 (Amount in Rs Lacs)	2020-21 (Amount in Rs Lacs)
Grant Income	3,416.54	3,210.32
Other Income	23.21	14.21
Income from treatment of patient	366.26	0.00
Total Income	3,806.01	3,224.53
Total Expenditure	3,782.78	3,210.32
Excess of Income over Expenditure	23.23	14.21

The revenue from treatment of patient represent income generated through patient treatment at three of its Day Care Center located at Barpeta, Dibrugarh and Diphu.

5. CHANGE IN NATURE OF BUSINESS:

There is no change in the nature of business of ACCF during the financial year under report.

6. MEETINGS OF THE BOARD: -

Three Board Meetings were held during the financial year under report:

Sr. No.	Dates on which the Board Meetings were held	Total Strength of the Board	No. of Directors Present
1	13 th June 2021	5	5
2	30 th November 2021	5	5
3	19 th March 2022	5	5

Attendance of Directors at Board Meetings and Annual General Meeting: -

Names of the Directors	Attendance at the Board Meeting held on			Annual General Meeting 30/11/2021
	13/06/2021	30/11/2021	19/03/2021	
Dr. Himanta Biswa Sarma	Present	Present	Present	Absent
Mr Samir Kumar Sinha	Present	N.A	N.A	N.A
Mr. Keshab Mahanta	N.A	Present	Present	Present
Mr Vijay Singh	Present	Present	Present	Present
Mr Anurag Goel	Present	Present	Present	Present
Mr Srinath Narasimhan	Present	Present	Present	Present

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP): -

Mr Samir Kumar Sinha, IAS ceased to be a Director of the Company with effect from 30.11.2021 and Mr. Keshab Mahanta, Hon'ble Minister, Health & Family Welfare Department joined the Board as Government of Assam nominee on 30.11.2021.

Mr Srinath Narasimhan, CEO, Tata Trusts was appointed by the Board as Additional Director on 25/03/2021 and was confirmed as Director in the 4th Annual General Meeting held on 30/11/2021.

Further, Mr Anurag Goel, IAS ceased to be a Director of the Company with effect from 16.06.2022 and Dr Siddharth Singh, Commissioner & Secretary, Medical Education And Research Department, joined the Board as Government of Assam nominee on 16.06.2022.

The details of the Directors and Key Managerial Personnel of the Company as on 31/03/2022 are as follows:

SL No.	Name of Directors/KMP	Designation	Date of appointment
1.	Dr Himanta Biswa Sarma, Hon'ble Chief Minister, Assam	Chairman & Nominee Director	05/05/2018
2.	Sri Keshab Mahanta, Hon'ble Health Minister, Assam	Nominee Director	30/11/2021
3.	Sri Vijay Singh, Vice Chairman, Tata Trusts	Director	08/05/2019
4.	Sri Anurag Goel, IAS, Principal Secretary, Health & Family Welfare, Assam	Nominee Director	21/12/2020
5.	Mr Srinath Narasimhan, CEO, Tata Trusts	Additional Director	25/03/2021
6.	Ms Nelbymol Nelson	Company Secretary	12/03/2020

8. DETAILS OF FRAUD REPORTED BY AUDITOR: -

No fraud has been reported by the Auditors under Section 143(12).

9. AUDITORS:-

M/s. Deloitte Haskins & Sells LLP Chartered Accountants (Firm Registration No. 117366W/W-1000018), who were appointed as the Statutory Auditors for a period of 5 years at the first Annual General Meeting of the Company held on 10/09/2018 have confirmed their eligibility to continue as Statutory Auditors of the Company.

10. AUDITORS' REPORT:

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not require any further comments.

11. CONTRACT AND ARRANGEMENTS WITH RELATED PARTIES: -

There were no related party transactions entered into during the year ended on 31st March, 2022.

12. DEPOSITS:

During the year under review, the Company neither accepted nor renewed any deposits falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

13. PARTICULARS OF INVESTMENTS, LOANS, GUARANTEES UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

During the year under review, the Company did not give any loans, guarantees or make any investment covered under the provisions of Section 186 of the Companies Act, 2013.

14. TRANSFER TO RESERVES:

No amount was transferred to Reserves during the year ended on 31st March, 2022.

15. MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year and the date of this report.

16. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO: -

The details pertaining to Rule 8 of Companies (Accounts) Rules, 2014 concerning conservation of energy, technology absorption and foreign exchange earnings and outgo is attached hereto as Annexure I.

17. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY: -

The management has drawn up a Risk Management Policy which has been approved by the Board and adopted.

18. PARTICULARS OF EMPLOYEES:

There are no employees whose particulars are required to be furnished pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

19. ANNUAL RETURN

Annual Return in Form MGT-7 has been placed on the website of the Company at www.assamcancercarefoundation.org

20. CORPORATE SOCIAL RESPONSIBILITY (CSR):-

The provisions of Section 135(1) of the Companies Act, 2013 are not applicable to the Company for the year under review.

21. SUBSIDIARY AND ASSOCIATE COMPANIES: -

The Company does not have any Subsidiary/Associate/JV Company.

22. DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE: -

There are no significant material or other orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, there is no disclosure to be made pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014.

23. SEXUAL HARRASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013: -

A policy on Prevention, Prohibition and Redressal of Sexual Harassment has been adopted by the Company and notified to the employees. The Company has appointed an Internal Committee as required under the Act.

No complaints have been filed with the Internal Committee from the date of its constitution on 19th January 2019. Two workshops on creating awareness on Prevention of Sexual Harassment were conducted for employees and IC members.

24. DIRECTORS' RESPONSIBILITY STATEMENT: -

Pursuant to the requirement under Section 134 (3) (c) of the Companies Act, 2013 (the "Act") with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (a) in the preparation of the annual accounts for the financial year ended on 31st March, 2022, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2022 and of the excess of income over expenditure of the Company for the year ended on that date;
- (c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the Directors have prepared the annual accounts on a going concern basis; and
- (e) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

25. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8 (5) (VIII) OF COMPANIES (ACCOUNTS) RULES, 2014:

The Company has adequate internal financial controls with reference to financial statements, commensurate with the size and nature of its operations.

26. ACKNOWLEDGMENT:

The Board wishes to place on record its appreciation and gratitude for the support and assistance received from all the Government of Assam and all those with whom the Company has had dealings and the employees.

For and on behalf of the Board



Dr. Himanta Biswa Sarma
Chairman
(DIN-08124634)



Srinath Narasimhan
Director
(DIN- 00058133)

Place: Gumahati
Date: 27/09/2022

Annexure I to the Directors' Report

Information pursuant to Section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Directors' Report for the year ended on 31st March, 2022.

A. CONSERVATION OF ENERGY:

i. Energy Conservation measures taken:

ACCF is taking proactive steps for saving energy. While adopting the design for electrical systems for the upcoming hospitals, ACCF has selected variable frequency drives for all services like HVAC, water, fire and chiller pumps etc. These systems have distinct advantages of saving of energy by upto 67% reinforcing ACCF's commitment towards clean environment by reduction of CO₂.

Further, LED lights are being proposed to be used in all the hospitals, which will result in a saving of around 50% in lighting load required. The project is also using the Hybrid power factor control panels to control reactive power as well as Total Harmonic Distortion (THD).

ii. Capital investments, if any; on energy conservation equipment

As the work is being executed through a design and build contract, no additional investment is required for implementing the conservation measures as these were included in the Design Basis Report (DBR) of the projects.

iii. Alternate sources of energy, if any utilized by the Company

The hospitals have provision for usage of solar power for 50% hot water requirements.

iv. Impact of measures at (i), (ii) & (iii) above for reduction of energy consumption and consequent impact on cost of production of goods:

It is expected that the measures taken will provide reduction in the annual energy consumption and cost.

B. TECHNOLOGY ABSORPTION

i. Efforts made in technology absorption:

Assam falls under Seismic Zone V, which is the most seismic active zone. ACCF has been in the forefront of adopting new technology for the projects it has undertaken. For all the hospital buildings, it has gone for adoption of National Disaster Management Authority (NDMA) guidelines compliant building using Base Isolation technology. Under this, the buildings are designed to take double of the horizontal force compared to conventional earthquake resistant structures (as per IS 4326, 1993). The adoption has the following identified benefits:

- a) The beam-column structural frame sizing has come down providing better coordination of services in the hospital buildings
- b) The buildings are highly resistant to collapse in case of any disaster that could lead to any loss of life. The hospitals can continue to function and provide services, while the building can serve as a critical community facility when it is most needed;
- c) It is designed, with contingency plans in place and health workforce will be trained to keep the network operational

The brief details are annexed in Form A.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

- i. Activities relating to Export; initiatives taken to increase exports; development of new export markets for products and export plans:

The Company is not engaged in any export activities.

- ii. Total foreign exchange used and earned:

- Foreign Exchange Earned – NIL
- Foreign Exchange Spent – USD 1,310,000

FORM A

(Form for disclosure of particulars with respect to absorption of technology)

A. RESEARCH & DEVELOPMENT (R&D)

(1) Specific areas in which R & D has been carried out by the Company : NA

(2) Benefits derived as a result of the above R & D : NA

(3) Expenditure on R & D

- | | |
|---|-------|
| (a) Capital | : NIL |
| (b) Recurring | : NIL |
| (c) Total | : NIL |
| (d) R&D expenditure as a percentage of Total Turnover | : NIL |

B. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

- (1) Efforts, in brief, made towards technology absorption, adaptation and innovation:

ACCF has adopted BMS system in all the upcoming hospitals which helps in timely detection of fault for timely repair, monitoring and controlling of building services (HVAC, Fire Fighting, HT/LT system, ELV, PHE), optimizing energy usage, and improving asset availability. Further plans are afoot to develop Standard Operating Procedures (SOP) and Standard Maintenance Procedures (SMP) for the hospitals.

(2) Benefits derived as a result of above efforts:

Optimum utilisation of machines/lesser chances of major break-down of machines.

(3) Details of imported technology:

- Technology imported : NA
- Year of import : NA
- Has technology been fully absorbed? : NA
- If not fully absorbed, areas where this has not taken place, reasons there for and future plans of action : NA

INDEPENDENT AUDITOR'S REPORT

**To,
The Members of Assam Cancer Care Foundation**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Assam Cancer Care Foundation ("the Company"), which comprise the Balance Sheet as at 31st March 2022, and the Statement of Income and Expenditure, the Cash Flow Statement for the year then ended, and 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022, and its Excess of Income over Expenditure, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.
- Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



- If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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 Responsibility 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.

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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. 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.
 - c. The Balance Sheet, the Statement of Income & Expenditure and the Cash Flows Statement dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - e. On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. Reporting on the adequacy of Internal Financial Control Over Financial Reporting of the Company and the operating effectiveness of such controls, under section 143(3)(i) of the Act is not applicable in view of the exemption available to the Company in terms of the notification no. G.S.R. 583(E) dated 13 June 2017 issued by the Ministry of Corporate Affairs, Government of India, read with general circular No. 08/2017 dated 25 July 2017.
 - g. In our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, section 197 of the Act related to the managerial



remuneration is not applicable.

- h. 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v. The Company is not permitted to declare dividends being a section 8 Company.
2. The Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, since the order is not applicable to the Company, being a company licensed to operate under section 8 of the Companies Act, as specified in paragraph 1(2)(iii) of the Order.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



Joe Pretto

(Partner)

(Membership No. 77491)

(UDIN: 22077491AVWSKB4394)



Place: Mumbai

Date: September 27, 2022

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Balance Sheet as at March 31, 2022

		Rs in Lacs	
Particulars	Note #	As at March 31, 2022	As at March 31, 2021
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
a) Share Capital	3	-	-
b) Reserves and Surplus	4	40.83	17.61
2 Liabilities			
Non-Current Liabilities			
a) Other Long Term Liabilities	5	1,21,716.08	83,356.39
b) Long Term Provisions	6	93.38	19.26
Current Liabilities			
a) Trade Payables	7		
ai) Total Outstanding dues to Micro Enterprises and Small Enterprises		16.12	1.49
aii) Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises		229.99	276.38
b) Other Liabilities	8	16,757.41	8,546.71
c) Short Term Provisions	9	9.47	0.29
Total		1,38,863.28	92,218.13
II Assets			
1 Non-Current Assets			
a) Property, Plant and Equipment and Intangible assets	10		
i) Property, Plant and Equipment	10A	3,566.93	2,158.94
ii) Intangible assets	10B	52.04	-
iii) Assets Under Construction	10C	1,07,008.46	62,212.93
b) Long Term Loans and Advances	11	58.57	43.25
c) Other Non-Current Assets	12	158.81	8.71
2 Current Assets			
a) Cash and Cash Equivalents	13	22,787.58	16,391.86
b) Trade Receivable	14	121.03	-
c) Short Term Loans and Advances	15	4,829.51	11,270.79
d) Other Current Assets	16	280.35	131.64
Total		1,38,863.28	92,218.12

Notes to and forming part of the financial statements

1 - 32

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants

Joe Pretto
Partner

For and on behalf of Board of Directors
Assam Cancer Care Foundation
CIN:- U74999AS2017NPL018256

Himanta Biswa Sarma
Director
DIN: 08124634

Srinath Narasimhan
Director
DIN: 00058133

Dr Sajal Sen
Chief Operating Officer

Nelbymol Nelson
Company Secretary
FCS: 8964

Date: 27-09-2022
Place: Mumbai

Date: 27-09-2022
Place: Guwahati



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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Statement of Income and Expenditure for the year ended on March 31, 2022

Rs in Lacs

Particulars	Note #	Year Ended on March 31, 2022	Year Ended on March 31, 2021
1 INCOME			
a) Grants income	17	3,416.54	3,210.32
b) Other income	18	23.21	14.21
c) Income from treatment of patient charitable object		366.26	-
Total Income		3,806.01	3,224.53
2 EXPENDITURE			
a) Employee Benefit Expenses	19	582.59	428.68
b) Project Expenses	20	256.23	356.44
c) Expenditure towards charitable objects	21	1,921.24	2,024.24
c) Depreciation and Amortizations	10	692.04	133.40
d) Establishment Expenses	22	330.68	267.56
Total Expenditure		3,782.78	3,210.32
3 EXCESS OF INCOME OVER EXPENDITURE (1-2)		23.23	14.21

Notes to and forming part of the financial statements

1 - 32

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants

For and on behalf of Board of Directors
Assam Cancer Care Foundation
 CIN:- U74999AS2017NPL018256


 Joe Pretto
 Partner


 Himanta Biswa Sarma
 Director
 DIN: 08124634


 Srinath Narasimhan
 Director
 DIN: 00058133


 Dr Sajal Sen
 Chief Operating Officer


 Nelbymol Nelson
 Company Secretary
 FCS: 8964

Date: 27-09-2022
 Place: Mumbai



Date: 27-09-2022
 Place: Guwahati





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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Cash Flow Statement for the year ended on March 31, 2022

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
A Cash flow from operating activities		
Excess of Income over Expenditure	23.23	14.21
<u>Adjustments for non-cash items</u>		
a) Depreciation and Amortizations	692.04	133.40
b) Surplus on disposal of assets	(0.60)	
c) Donated asset reserve released	(16.35)	(0.59)
Operating Cash Flow Before Working Capital Adjustments	698.32	147.02
<u>Adjustments for:-</u>		
(Increase)/Decrease in Long Term Loans and Advances	(15.32)	86.38
(Increase)/Decrease in Trade receivable	(121.03)	-
Increase/(Decrease) in Other Current Assets	(298.81)	(77.08)
(Increase)/Decrease in Liabilities and Provisions	48,041.46	(398.96)
Net Cash Flow From Operating Activities (A)	48,304.62	(242.64)
B Cash Flow From Investing Activity		
Sale / recovery of fixed asset	0.64	0.72
Increase/Decrease in earmarked deposit with banks	3,235.34	3,769.23
Purchase of fixed assets and assets under constructions	(41,909.56)	(39,010.48)
Net Cash Flow from Investing Activities (B)	(38,673.58)	(35,240.53)
C Cash Flow From Financing Activity		
Net Cash Flow from Financing Activities (C)	-	-
D Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)	9,631.06	(35,483.15)
E Cash and Cash Equivalent at Beginning of the Year	12,583.86	48,067.02
F Cash and Cash Equivalent at Closing of the Year	22,214.92	12,583.86
G Net Increase / (Decrease) in Cash and Cash Equivalent	9,631.06	(35,483.16)

Notes to and forming part of the financial statements

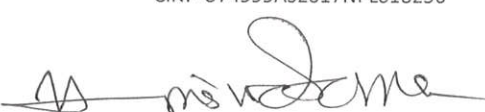

1 - 32

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants

For and on behalf of Board of Directors
Assam Cancer Care Foundation
CIN:- U74999AS2017NPL018256



Joe Pretto
Partner

Himanta Biswa Sarma
Director
DIN: 08124634

Srinath Narasimhan
Director
DIN: 00058133






Dr Sajal Sen
Chief Operating Officer

Date: 27-09-2022
Place: Guwahati


Nelbymol Nelson
Company Secretary
FCS: 8964

Date: 27-09-2022
Place: Mumbai

ASSAM CANCER CARE FOUNDATION**(Company limited by guarantee and not having share capital)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS****1. Corporate Information:**

The Company has been established to conduct various projects and programs in connection with or relating to preventive care and medical treatment of Cancer. The Company was incorporated on December 5, 2017 limited by guarantee and not having share capital pursuant to a license under Section 8(1) of the Companies Act, 2013 granted by the Ministry of Corporate Affairs, Government of India. The CIN of the Company is U74999AS2017NPL018256. The Company has received approval under Section 12A of the Income Tax Act, 1961 valid until March 31, 2026. The Company has also obtained registration under Section 80G of the Income Tax Act, 1961 valid until March 31, 2026.

The Company would incur expenditure directly towards objects and Programs which represent initiatives/activities undertaken by the Company.

2. Significant Accounting Policies:**A. Basis of Preparation of Financial Statements:**

The financial statements of the Company have been prepared and presented in accordance with the generally accepted accounting principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the 2013 Act").

The financial statements are prepared under the historical cost convention on accrual basis. The Company is a small and medium sized company as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company.

B. Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

C. Revenue Recognition:

- a) Earmarked grants are initially credited to a liability account in the Balance Sheet and are transferred to Statement of Income and Expenditure in the year in which and to the extent to which the Company complies with the conditions attached to them.
- b) Donations are recognized as income in Statement of Income and Expenditure in the period in which the collections are received.




ASSAM CANCER CARE FOUNDATION**(Company limited by guarantee and not having share capital)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

- c) The Company recognizes revenue from medical and healthcare services to patients, on sale of medical consumables and drugs within the hospital premises and on providing services towards patient amenities. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized upon transfer of control of promised products or services to customers/ patients in an amount that reflects the consideration we expect to receive in exchange for those products or services. Sales and Service Income exclude Goods and Service Tax (GST) and are net of trade / volume discounts, where applicable. 'Unbilled revenue' represents value to the extent of medical and healthcare services rendered to the patients who are undergoing treatment/ observation on the balance sheet date and is not billed as at the balance sheet date.
- d) Interest Income is recognized on time proportion basis taking into account the amount outstanding.

D. Fixed Assets:

Tangible assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

Components of Grants utilized for meeting costs of capital assets are disclosed as 'Capital Assets Fund' as a part of 'Other Non-Current Liabilities'. Costs of such assets are capitalized. Amount equivalent to depreciation provided on such asset is released from Grant to Capital Assets to Income and Expenditure Account. Further the Capital Grants have been allocated between the Donors based on the ratio 1080: 830 except State Cancer Institute, Assam Medical College, Dibrugarh and Silchar Medical College.

Donated assets have been recognized in the books at cost of acquisition of the donor, by creating an equivalent amount of reserve. Amount equal to depreciation on such donated assets is released from the reserve to Income and Expenditure Account.

E. Depreciation/Amortization:

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation would be calculated on Written Down Value method. Depreciation would be provided as per the useful / estimated life prescribed in Schedule II to the Companies Act, 2013.

Individual assets/group of assets costing in aggregate less than Rs 10,000 are fully depreciated in the year of acquisition.

Categories of assets and their useful life based on Schedule II to the Companies Act 2013 is below:

Assets	Estimated Useful Life
Office Equipment	5 years




ASSAM CANCER CARE FOUNDATION**(Company limited by guarantee and not having share capital)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

Computers and data processing units	3 years
Furniture and Fixtures	10 years
Building	30 years
Plant and Machinery	15 years
Medical Equipment	13 years
Lease hold Improvement	Over period of Lease
Motor Vehicles	8 years

F. Asset Impairment:

Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above.

G. Provision and Contingent Liabilities:

Provisions are recognized when the Company has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

No Provision is recognized for –

Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or

Any present obligation that arises from past events but is not recognized because-

- (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- (ii) A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent Liabilities. These are assessed periodically and only that part of the obligation for which an outflow of resources embodying economic benefits is probable, is provided for, except in the extremely rare circumstances where no reliable estimate can be made.

Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

H. Expenses towards objects:

- a) All expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.
- b) Programme expenses shall represent expenses towards programme which are executed by the Company.




ASSAM CANCER CARE FOUNDATION**(Company limited by guarantee and not having share capital)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS****I. Foreign Exchange Transactions:**

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the Statement of Income and Expenditure. Monetary items denominated in a foreign currency are restated using the exchange rates prevailing at the date of the Balance Sheet and the resulting net exchange difference is recognized in the Statement of Income and Expenditure.

J. Employee Benefits:Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, etc., are recognized as an expense at the undiscounted amount in the Statement of Income and Expenditure of the year in which the employee renders the related service.

Post-employment Benefit PlansDefined Contribution Plans:

Payments made to a defined contribution plan such as Provident Fund are charged as an expense in the Statement of Income and Expenditure as they fall due.

Defined Benefit Plans:

The liability towards gratuity to past employees is determined using the Projected Unit Credit Method which considers each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation. Past services are recognized on a straight-line basis over the average period until the amended benefits become vested. Actuarial gain and losses are recognized immediately in the statement of Statement of Income and Expenditure as surplus or deficit. Obligation is measured at the present value of estimated future cash flows using a discounted rate that is determined by reference to market yields at the Balance Sheet date on Government Securities where the currency and terms of the Government Securities are consistent with the currency and estimate terms of the defined benefit obligations.

Contribution to Provident Fund is recognized as an expense in the income and expenditure account when the employees have rendered services entitling them to contributions.

Other Long Term Employee Benefits:

Other Long Term Employee Benefits viz., leave encashment is recognized as an expense in the Statement of Income and Expenditure as and when it accrues. The liability is determined using the Projected Unit Credit Method, with the actuarial valuation carried out as at the Balance Sheet date. Actuarial gains and losses in respect of such benefits are charged to the Statement of Income and Expenditure.

K. Income Tax:

Income taxes have been computed using the tax effect accounting method, where taxes are accrued in the same period as the related revenue and expenses. Current tax is determined as the amount of tax payable in respect of taxable income for the year, as per provisions of the Income-tax Act, 1961.




ASSAM CANCER CARE FOUNDATION

(Company limited by guarantee and not having share capital)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

L. Cash and Cash Equivalents:

In the Cash Flow Statement, Cash and Cash Equivalents includes cash in hand, bank balances and term deposits with bank having maturity term of more than 90 days and deposits with bank having maturity term of less than 90 days.

M. Leases:

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognize as operating leases. Lease rentals under operating lease are recognised in the Statement of Income and Expenditure on a straight-line basis over the lease term.

N. Operating cycle:

Based on the nature of activities of the Company and the normal time elapsed between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

MDPaj



Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 3 Equity Share Capital

The Company is a Private Limited Company within the meaning of Section 2 (68) of the Companies Act, 2013. The Company is limited by Guarantee and does not have a share capital. The liability of each member is restricted to Rs.1,000. If upon a winding up or dissolution of the Company, there remains, after the satisfaction of all the debts and liabilities, any sum of money or property whatsoever, the same shall not be distributed amongst the members of the Company but shall be given or transferred to such other company having objects similar to the objects of this Company, subject to such conditions as the Tribunal may impose, or may be sold and the proceeds thereof credited to the Insolvency and Bankruptcy Fund (IBF).

Note 4 Reserve and Surplus

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
<u>a) Surplus of Income over Expenditure</u>		
Balance at beginning of the year	17.60	3.40
Add: Excess of Income over Expenditure for currency year	23.23	14.21
Total	40.83	17.61

Note 5 Other Long Term Liabilities

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
<u>a. Grants for Capital Assets</u>		
Balance at Beginning of the Year	2,158.30	119.57
Add Transfer from Earmarked Funds (Refer Note 8)	71.98	127.35
Add Transfer from Grants for Capital Assets Under Construction	1,876.06	2,044.78
Less Transfer to Statement of Income and Expenditure	675.69	133.40
Balance at Close of the Year	3,430.65	2,158.30
<u>b. Grants for Capital Assets Under Construction</u>		
Balance at Beginning of the Year	73,483.73	33,457.50
Add Transfer from Earmarked Funds (Refer Note 8)	46,671.58	47,026.07
Add Transfer from Earmarked Funds (Mobilization Advance and Long Term Security Deposit)	(6,288.67)	(4,709.49)
Less Transfer to Statement of Income and Expenditure	-	245.57
Less Transfer to Grants for Capital Assets	1,876.06	2,044.78
Balance at Close of the Year	1,11,990.58	73,483.73
<u>c. Reserve for Grant in Kind</u>		
Balance at beginning of the year	-	-
Add Received during the year (Refer Note 10)	203.30	-
Less Depreciation transferred to revenue account (Refer Note 18)	16.35	-
Balance at close of the year	186.95	-
<u>d. Capital Creditors</u>	6,107.90	7,714.36
Total	1,21,716.08	83,356.39

Note: Reserve against "Grant in kind" represent the written down value of assets received as donation in kind, which have been accounted for at the cost of acquisition to the donor.

MD Raj



Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 6 Long Term Provisions

Rs in Lacs

Particulars	As at March 31, 2022	As at March 31, 2021
a) Provision for Gratuity	74.67	15.35
b) Provision for Leave Encashment	18.71	3.91
Total	93.38	19.26

Note 7 Trade Payables

Rs in Lacs

Sr	Particulars	As at March 31, 2022	As at March 31, 2021
1	Total Outstanding dues to Micro Enterprises and Small Enterprises	16.12	1.49
2	Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises	229.99	276.38
	Total	246.11	277.87

a Trade Payable Ageing schedule

Rs in Lacs

Sr	Particulars	Outstanding for following periods from due date of payment	
		As at March 31, 2022	As at March 31, 2021
1	Micro Enterprise and Small Enterprises (MESE)-Undisputed		
a	Less than 1 year	15.30	1.04
b	1 year to 2 years	0.45	0.45
2	Micro Enterprise and Small Enterprises (MESE)-Disputed		
	1 year to 2 years	0.38	-
3	Other than Micro Enterprises and Small Enterprises		
a	Less than 1 year	70.83	121.44
b	1 year to 2 years	0.42	-
4	Bills not due and Accrued expenses (unbilled dues)	158.73	154.94
	Total	246.11	277.87

b Disclosure required under section 22 of Micro, Small and Medium Enterprises Development Act, 2006

Rs in Lacs

Particulars	As at March 31, 2022	As at March 31, 2021
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	15.68	1.04
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	0.46	0.45
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	1.37	13.47
Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during year	-	-
Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest due and payable towards suppliers registered under MSMED Act, for payments already made	-	0.29
Further interest remaining due and payable for earlier years	0.45	0.16

The amount due to Micro, Small and Medium Enterprise as defined in the " The Micro , Small and Medium Enterprises Development Act , 2006 " has been determined to the extent such parties have been identified on the basis of the information collected by the Management.

MD Sajid



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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 8 Other Liabilities

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
a) <u>Unspent Grant of Donor Agencies</u>		
Balance at Beginning of the Year	8,159.76	50,191.17
Add Grants received during the year (Refer Note 24)	50,674.69	2,039.70
Add Interest earned during the year (Refer Note 24)	699.83	1,204.18
Less Transfer to Grants for Capital Assets (Refer Note 10)	71.98	127.35
Less Transfer to Grants for Capital Assets Under Construction (Gross) (Refer Note 10)	46,671.58	47,026.07
Less Capital expense transferred to Income & Expenditure	-	(245.57)
Less Transfer from Earmarked Funds (Mobilization Advance and Long Term Security Deposit)	(6,288.67)	(4,709.49)
Less Transfer to Statement of Income and Expenditure (Refer Note 17)	2,724.50	3,076.92
	16,354.89	8,159.76
b) Statutory dues	156.40	185.24
c) Retention money	91.55	106.54
d) Employee benefit payable	26.30	4.95
e) Security deposit	128.27	90.22
Total	16,757.41	8,546.71

Note: The amount unutilized from Earmarked Funds represent amount received from various donors and sponsors for specific projects under taken/ to be undertaken by the company which have remained unutilized as at the Balance Sheet date.

Note 9 Short Term Provisions

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
a) Provision for Gratuity	7.69	0.05
b) Provision for Leave Encashment	1.78	0.24
Total	9.47	0.29

Note 11 Long Term Loans and Advances

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured considered good Advance Income Tax (Including TDS & TCS)	58.57	43.25
Total	58.57	43.25

Note 12 Other Non-Current Assets

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
a) Long term Security Deposit-APDCL	152.60	-
b) Long term Security Deposit-Others	6.21	8.71
Total	158.81	8.71

MDRaj



Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 13 Cash and Cash Equivalents

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
a) Balance with Bank		
In Current Account	608.38	243.48
In Savings Account (Refer Note (ii) below)	3,980.44	3,859.20
In Deposit Account (maturity less than 3 months)	4,583.78	3,999.36
In Corporate Liquid Term Deposit-SBI	13,042.12	4,481.82
b) Cash on hand	0.20	-
c) Earmarked Deposits on lien	572.66	3,808.00
Total	22,787.58	16,391.86
Note:- i) Of the above, the balances that meet the definition of cash and cash equivalent as per AS-3 Cash Flow Statement is	22,214.92	12,583.86
ii) Includes amounts earmarked for gratuity	81.44	15.40

Note 14 Trade Receivables

Rs in Lacs			
Sr	Particulars	As at March 31, 2022	As at March 31, 2021
1	Unsecured considered good	121.03	-
	Total	121.03	-

Trade Receivable Ageing Schedule

Rs in Lacs			
Sr	Particulars	Outstanding for following period from the due date of payment	
		As at March 31, 2022	As at March 31, 2021
1	Undisputed trade receivable - considered good		
a	Less than 6 month	118.21	-
b	6 months to 1 year	2.82	-
	Total	121.03	-

Note 15 Short Term Loans and Advances

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured considered good		
a) Mobilization Advance	4,829.51	11,270.79
Total	4,829.51	11,270.79

Note 16 Other Current Assets

Rs in Lacs		
Particulars	As at March 31, 2022	As at March 31, 2021
a) Interest Accrued	203.67	69.90
b) Prepaid Expenses	59.68	33.07
c) Security Deposits	5.00	1.04
d) Advance to creditors	12.00	27.63
Total	280.35	131.64

MD Sajid



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Assam Cancer Care Foundation
Company limited by Guarantee and not having Share Capital
Notes to and forming part of the financial statements

Note 10 Property, Plant, and Equipment and Intangible Assets

Sr. No.	Particulars	Gross Block (at Cost)				Depreciation				Net Block		Rs in Lacs	
		As at 1 April, 2021	Addition during the year	Deduction / Transfer/Sale during the year	Adjustment / Asset Written Off	As at March 31, 2022	As at 1 April, 2021	For the year	Adjustments during the year	As at March 31, 2021	As at March 31, 2022		As at March 31, 2021
A. Property, Plant and Equipment													
i) Tangible Assets purchased from Donors Funds													
1.00	Leasehold Land (Refer Note below)	0.05	-	-	-	0.05	-	-	-	-	0.05	0.05	0.05
2.00	Building	375.31	-	-	-	375.31	3.30	18.12	-	21.42	353.89	372.01	372.01
3.00	Medical Equipments	1,686.50	1,865.21	-	-	3,551.71	44.47	577.13	-	621.60	2,930.11	1,642.03	1,642.03
3.00	Plant and Machinery	42.26	0.63	-	-	42.89	5.66	7.12	-	12.78	30.11	36.60	36.60
4.00	Furniture & Fixture	38.61	3.27	-	-	41.88	6.76	8.08	-	14.84	27.04	31.85	31.85
5.00	Laptops & Computers *	88.22	20.65	-	0.78	108.09	48.69	29.55	0.73	77.51	30.58	39.53	39.53
6.00	Office Equipments	12.26	1.23	-	-	13.49	6.53	2.65	-	9.18	4.31	5.73	5.73
7.00	Vehicle	11.69	-	-	-	11.69	6.04	1.77	-	7.81	3.88	5.65	5.65
8.00	Lease hold improvement	89.73	-	-	-	89.73	64.24	25.49	-	89.73	-	25.49	25.49
	Total A (i)	2,344.63	1,890.99	-	0.78	4,234.84	185.69	669.91	0.73	854.87	3,379.97	2,158.94	2,158.94
	Previous Year	172.49	2,172.92	-	0.78	2,344.63	52.93	133.40	0.64	185.69	2,158.94	119.57	119.57
ii) Tangible Assets received as donation in kind from Donors													
1.00	Vehicles	-	203.30	-	-	203.30	-	16.35	-	16.35	186.95	-	-
	Total - A (ii)	-	203.30	-	-	203.30	-	16.35	-	16.35	186.95	-	-
	Previous Year	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tangible Assets - A	2,344.63	2,094.29	-	0.78	4,438.14	185.69	686.26	0.73	871.22	3,566.92	2,158.94	2,158.94
	Total Tangible Assets	172.49	2,172.92	-	0.78	2,344.63	52.93	133.40	0.64	185.69	2,158.94	119.57	119.57
B Intangible Assets													
	Software license	-	57.82	-	-	57.82	-	5.78	-	5.78	52.04	-	-
	Total Intangible Assets - B	-	57.82	-	-	57.82	-	5.78	-	5.78	52.04	-	-
	Previous Year	-	-	-	-	-	-	-	-	-	-	-	-

* Includes assets received as Grant in kind from Tata Education and Development Trust for DINC

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Note 10 Property, Plant and Equipment and Intangible Assets Continued

Capital Work in Progress Ageing schedule

b The Company has received land allotment letters from various authorities in the State of Assam as stated below

c Particulars of projects whose completion is overdue or has exceeded its cost compared to original plan (not suspended)

d Donated assets have been valued at its original cost of acquisition to the donor and written-off over its useful life as per the policy of the company.

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 17 Grants

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) Transferred from Earmarked Funds (Refer Note 8)	2,724.50	3,076.92
b) Transferred from Capital Grant Funds (Refer Note 5)	675.69	133.40
c) Transfer from Reserve for Grant in kind (Refer Note 5)	16.35	-
Total	3,416.54	3,210.32

Note 18 Other Income

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) Bid document/Processing fees	1.58	1.33
b) Interest on IT refund	2.33	10.88
c) Surplus on disposal of assets	0.60	0.59
d) Other Income	16.90	1.41
e) Interest received	1.80	-
Total	23.21	14.21

Note 19 Employee Benefit

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) Salaries and Wages	430.10	333.55
b) Contribution to Provident Fund & Employees State Insurance	19.49	15.34
c) Contribution to Gratuity	5.15	8.01
d) Staff Welfare and Training	15.54	22.80
e) Stipend paid	0.47	1.34
f) Recruitment expenses	111.84	47.64
Total	582.59	428.68

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 20 Project Expenses

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) Registration and Licensing	5.64	15.01
b) Travel and Conveyance	145.77	99.26
c) Electricity charges	54.41	-
d) Books and Periodicals	0.83	0.14
e) Rental Charges	1.68	4.16
f) Repairs and Maintenance	46.61	245.57
g) Foreign exchange loss/-Gain	1.29	(7.70)
Total	256.23	356.44

Note 21 Expenditure on Charitable Object of Trust

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) N Covid-19 expense	-	962.45
b) Housekeeping & Patient Care Services	307.41	243.01
c) Salaries and Wages	808.02	435.29
d) Contribution to Provident Fund & Employees State Insurance	36.62	21.95
e) Awareness, Screening and Events	2.56	68.21
f) Professional fees	589.68	232.61
g) Medical Consumables	41.80	11.55
h) Other Program Cost	28.51	11.43
i) Electricity charges	65.88	8.91
j) Telephone & Internet Expenses	10.57	8.47
k) Travel Expenses	4.89	5.54
l) Printing & Stationary	4.18	4.54
m) Office Expenses	11.51	4.08
n) Advertisement	4.44	2.66
o) Staff Welfare & Training expenses	5.18	2.30
p) Miscellaneous expenses	-	1.24
	1,921.24	2,024.24

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 22 Establishment Expenses

Rs in Lacs

Particulars	Year Ended on March 31, 2022	Year Ended on March 31, 2021
a) Advertisement expenses	4.99	4.80
b) Rental charges	51.89	39.86
c) Guest House expenses	8.15	2.80
d) Printing & Stationery	4.09	3.99
e) Auditors remuneration (Refer note below)	10.24	10.29
f) Information Technology expenses	20.01	17.78
g) Bank charges	0.40	0.01
h) Insurance other assets	40.47	2.21
i) Telephone & Internet expenses	15.77	6.30
j) Postage & Courier charges	0.74	0.60
k) Electricity charges	12.59	14.53
l) Office expenses	28.13	3.39
m) DiNC expense	26.19	107.41
n) Miscellaneous expenses	0.48	4.58
o) Professional fees	97.55	49.01
p) Bad debts	8.99	-
Total	330.68	267.56

Note:- Auditor's remuneration (inclusive of GST)

Rs in Lacs

a) For Statutory Audit Fees	9.44	9.44
b) Out of Pocket Expenses	0.21	0.26
c) Certification matters	0.59	0.59
Total	10.24	10.29

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 23 Ratio Analysis

Ratio	Numerator	Denominator	FY 2021-2022	FY 2020-2021	Variance	%	Reason for change (Refer Note below)
(a) Current ratio	Current Asset	Current Liabilities	1.65	3.15	1.50	48%	Refer below Note 1
(b) Debt-equity ratio			Not applicable				Refer below Note 2
(c) Debt service coverage ratio			Not applicable				Refer below Note 2
(d) Return on equity ratio			Not applicable				Refer below Note 3
(e) Inventory turnover ratio			Not applicable				Refer below Note 4
(f) Trade receivables turnover ratio			Not applicable				Refer below Note 5
(g) Trade payables turnover ratio			Not applicable				Refer below Note 5
(h) Net capital turnover ratio			Not applicable				Refer below Note 5
(i) Net profit ratio			Not applicable				Refer below Note 5
(j) Return on capital employed			Not applicable				Refer below Note 5
(k) Return on investment			Not applicable				Refer below Note 6

Notes:

- 1) Explanation shall be provided for any change in the ratio by more than 25% as compared to the ratio of preceding year.
The current ratio has decreased during the year under consideration due to increase in donor funds by Rs 8,195 Lacs.
- 2) The company does not have any debt taken during the year or outstanding of earlier year. Thus this ratio is not applicable
- 3) The entity is section 8 company with limited guarantee. There is no equity share capital authorized/issued. Thus this ratio is not applicable.
- 4) The entity is section 8 company i.e. a not for profit organization . Thus this ratio is not applicable.
- 5) The entity is section 8 company i.e. a not for profit organization. Thus there is no profit motive involved thus, this ratio is not applicable
- 6) The company does not have investment. Thus this ratio is not applicable

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Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 24 Unspent Grant of Donor Agencies

Rs in Laacs

Sr #	Name of the donar	Purpose	Opening balance 01-04-2021	Received / (-) Refund during the year	Interest Earned during year	Total balance	Utilised-Purchase of Fixed Assets	Transfer to Income /Expenditure	Total Utilized	Closing Balance 31-03-2022
1	Tata Education and Development Trust	Small grant payment	-	-	-	-	-	-	-	-
2	Tata Education and Development Trust	Setting-up cancer hospital in state of Assam	55.12	-	1.85	56.97	-	-	-	56.97
3	Tata Education and Development Trust	Purchase of ambulance	0.11	(0.11)	-	-	-	-	-	-
4	Tata Education and Development Trust	Grant in kind for transfer of assets of Digital Nerve Centre	-	-	-	-	-	-	-	-
5	Tata Education and Development Trust	Setting-up of cancer care hospital in state of Assam	2,803.38	-	93.98	2,897.36	-	-	-	2,897.36
5	Indus Ind Bank Ltd	Developing Oncology services in Dibrugarh	-	-	-	-	-	-	-	-
6	Government of Assam	Setting-up cancer hospital in state of Assam	4,238.97	50,000.00	575.02	54,813.99	39,070.20	2,435.42	41,505.62	13,308.37
7	Numaligarh Refineries Ltd *	Developing Oncology services in Barpeta	(273.03)	229.77	-	(43.26)	-	-	-	(43.26)
8	Tata Education and Development Trust (BPCL)	-	1,253.03	0.79	25.72	1,279.54	1,188.12	(0.87)	1,187.25	92.29
9	IndusInd Bank Ltd (Grant MoU 001)	-	188.59	207.00	3.18	398.77	196.56	199.03	395.59	3.18
10	ACF (Pfizer)	For Cancer prevention & screening programme in specified districts	(106.40)	191.50	0.08	85.18	-	69.39	69.39	15.79
11	Tata Education and Development Trust	Corona Kavach policy for staff	-	44.04	-	44.04	-	20.36	20.36	23.68
12	Tata Education and Development Trust	For Employee Awareness	-	1.70	-	1.70	-	1.17	1.17	0.53
	Total		8,159.77	50,674.69	699.83	59,534.29	40,454.88	2,724.50	43,179.38	16,354.91
	Previous Year		50,191.17	2,039.70	1,204.18	53,435.05	42,198.36	3,076.92	45,275.28	8,159.77

Note:- The amount unutilized from earmarked funds represent amounts received from various donors and sponsors for specific projects undertaken / to be undertaken by the Company, which have remained unutilised as at the Balance Sheet date.

* The debit balance in a project under earmarked fund represents expenditure in excess of receipts by use of funds of another project/donor.

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Assam Cancer Care Foundation
Company Limited by Guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 25 Commitments

Estimated amount of contracts remaining to be executed on capital account, net of advance, and not provided for Rs. 30,185.35 Lacs (Previous year Rs. 57,701.78 Lacs)

Note 26 Contingent Liabilities

Letter of Credit opened by bank on behalf of Company Rs. Nil (Previous year Rs. 1,059.19 Lacs)

Note 27 Employee Benefits and Plans

a) Defined Contribution Plan

Both the employees and the Company make predetermined contribution to the Provident Fund and ESIC. Amounts recognised as expense towards Provident Fund and ESIC contribution amounted to Rs. 53.11 Lacs (Previous Year Rs. 34.14 Lacs) and Rs. 3.01 Lacs (Previous Year Rs. 3.15 Lacs) respectively.

b) Defined Benefit Plan

Gratuity cost amounting to Rs. 4.24 Lacs (Previous Year Rs. 8.00 Lacs).

The following disclosures are made in compliance with the Accounting Standard 15 - " Employee Benefits" based on independent actuarial valuation

Rs in Lacs

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
i) Change in Present Value of Defined Benefit Obligation		
Present value of the obligation at the beginning of the year	15.40	7.39
Current Service Cost	10.16	7.61
Liability transferred in *	61.80	-
Actuarial (Gains)/Losses on Obligations - Due to change in Financial Assumptions	(2.30)	0.13
Actuarial (Gains)/Losses on Obligations - Due to change in Experience	(4.61)	(0.22)
Actuarial (Gains)/Losses on Obligations - Due to change in Demographic assumption	(0.01)	-
Interest Cost	1.00	0.49
Present value of the obligation at the end of the year	81.44	15.40
ii) Amounts Recognised in the Balance Sheet:		
Present value of Benefit Obligation at the end of the year	81.44	15.40
Fair value of Plan	-	-
Funded status (Surplus/(-)Deficit)	81.44	15.40
Net Obligation at the end of the year	81.44	15.40

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Assam Cancer Care Foundation
Company Limited by Guarantee and not having share capital
Notes to and forming part of Financial Statement

iii) Expense Recognised in the Statement of Profit and Loss:		
Current Service Cost	10.16	7.61
Liability transferred in *		
Acturial (Gains)/Losses on Obligations - Due to change in Financial Assumptions	(2.30)	0.13
Acturial (Gains)/Losses on Obligations - Due to change in Experience	(4.61)	(0.22)
Acturial (Gains)/Losses on Obligations - Due to change in Demographic assumption	(0.01)	-
Interest cost	1.00	0.49
Net Cost Included in Personnel Expenses	4.24	8.01
iv) Actuarial Assumptions		
i) Discount Rate	6.84%	6.49%
ii) Salary Escalation Rate	8.00%	8.00%
iii) Employee Turnover	12.00%	12.00%
iv) Mortality		
	Indian Assured Lives Mortality (2006-08) Ultimate	Indian Assured Lives Mortality (2006-08) Ultimate

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

* This amount represent the gratuity in respect of employees who have been transferred to the Company.

v) Experience Adjustments

Experience Adjustments (Gain) / Loss:	For the year ended 31 March, 2022	For the year ended 31 March, 2021
On Plan Liabilities	(4.61)	(0.22)

c.i) Defined benefit plan - Compensated absences - Unfunded

Compensated absences for the year amounting to Rs. 5.96 Lacs is recognised as expenses has been included in Note 17 under Salary & Wages. (Previous year was Rs. 4.83 Lacs)

c. ii) Actuarial assumptions for long-term compensated absences - Unfunded

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
i) Discount Rate	6.84%	6.49%
ii) Salary Escalation Rate	8.00%	8.00%
iii) Rate of Employee Turnover	12.00%	12.00%

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Assam Cancer Care Foundation
Company Limited by Guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 28 Details of Leasing arrangements

As Lessee: -

- i) The Company has entered into Operating Lease arrangements for certain facilities. The tenor of lease varies from eleven months to one hundred and twenty month and may be renewed further based on mutually agreed terms, some of which are non-cancellable.
- ii) The total lease payments recognised in the Statement of Income and Expenditure for the year is Rs. 53.57 Lacs (Previous Year Rs.44.01 Lacs).

Note 29 Tax Status of the Company

The Company is registered under Section 12AA of the Income Tax Act, 1961 which entitles it to claim an exemption from income tax, provided certain conditions laid down in the Income Tax Act, 1961 are complied with. Provision for income tax would be made only in the year in which the Company is unable to establish reasonable certainty of its ability to fulfill these conditions. The company has also taken a reregistration under section 12A as prescribed through the amendment of the Finance Act 2020. The Company has also obtained a new certificate under Section 80G of the Income Tax Act, 1961 as prescribed through the amendment of the Finance Act 2020. The registrations have been obtained for a period of five years commencing from assessment year 2022-23.

Note 30 Foreign Currency Transactions

Value of imports on CIF basis in respect of Capital Goods Rs. 999.07 Lacs (Previous year Rs. 1,175.00 Lacs)

Note 31 Segment Reporting

The company is registered as a section 8 company established to undertake various projects and programmes for treatment of cancer as primary and secondary segments. The same represents a single business segment, which operates in India and no separate segmentation or reporting is required as per the Accounting Standard 17 "Segment Reporting "

Note 32 Previous Year Figures

Figures for the previous period have been regrouped / restated wherever necessary to conform to current year's presentation.

For and on behalf of Board of Directors
Assam Cancer Care Foundation



Himanta Biswa Sarma
Director
DIN: 08124634



Srinath Narasimhan
Director
DIN: 00058133



Dr Sajal Sen
Chief Operating Officer



Nelbymol Nelson
Company Secretary
FCS: 8964

Date: 27-09-2022
Place: Guwahati