

DIALFORHEALTH UNITY LIMITED
CIN No.U51390GJ2005PLC046314

Regd. Office: 'Zydus Tower', Satellite Crossroads, Sarkhej – Gandhinagar Highway,
Ahmedabad – 380 015

Phone No. 079 – 26868100 [100 lines] Fax No. 079 - 26868337

NOTICE

NOTICE is hereby given that the 13th Annual General Meeting of the Company will be held on Friday, the 10th day of August, 2018 at 11:30 a.m. at the registered office of the Company to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the audited Financial Statements for the year ended on March 31, 2018 and the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Dahyabhai Patel [DIN 00239529], Director of the Company, who retires by rotation, and being eligible offers, himself for reappointment.
3. To appoint a Director in place of Mr. Jyotindra Gor [DIN 06439935], Director of the Company who retires by rotation, and being eligible offers, himself for reappointment.
4. To appoint a Director in place of Mr. Vinay S. Shroff [DIN 00250493], Director of the Company who retires by rotation, and being eligible offers, himself for reappointment.
5. To appoint Mukesh M. Shah & Co., Chartered Accountants, Ahmedabad (Firm Registration No. 106625W) as the Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting till the conclusion of 18th Annual General Meeting to be held in year 2023 and to fix their remuneration.

Note:

A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF, ON A POLL ONLY AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. Proxy form submitted on behalf of the Companies, Societies, etc. must be supported by an appropriate resolution / authority, as applicable.

By order of the Board of Directors


Harish Sadana
Chairman

Place: Ahmedabad
Date: May 23, 2018

DIALFORHEALTH UNITY LIMITED

Regd. Office: "Zydu Tower", Satellite Cross Roads, Sarkhej-Gandhinagar Highway,
Ahmedabad-380 015.

Phone: +91-79-2686 8100 (20 Lines) Fax: +91-79-2686 2365

CIN No.: U51390GJ2005PLC046314

Directors' Report to the Members

Your Directors are pleased to present the **Thirteenth** Annual Report and the Audited Financial Statement for the Financial Year ended on March 31, 2018.

Financial Results:

The Company has not earned any income as no commercial activity was carried out during the year under report. The Company has incurred loss of Rs. 42,000/-. After adding thereto, loss of Rs. 26,08,000/- brought forward from the previous year, accumulated loss of Rs. 26,50,000/- has been carried forward to the Balance Sheet.

Year under report:

No business was carried out during the year. The Board will consider at an appropriate time the future business plans of the Company.

Fixed Deposits:

During the year under review, the Company has not received any deposit from the Public.

Dividend:

In view of carried forward loss, no dividend is recommended by the Directors for the year under review.

Related Party Transactions:

During the year under report there were no transactions with any related party and therefore there is no information required to be provided under section 134[3][h] of the Companies Act, 2013 ["the Act"] and Rules made thereunder with respect to disclosure of particulars of material transactions with the related parties.

Directors:

In accordance with the provisions of section 152[6] of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mr. Dahyabhai Patel [DIN 00239529], Mr. Jyotindra Gor [DIN 06439935] and Mr. Vinay S. Shroff [DIN 00250493] will retire by rotation at the ensuing Annual General Meeting and being eligible, offer themselves for re-appointment. The Board recommends their re-appointment.

Disclosures:

There have been no material changes and commitments, which may affect the financial position of the Company between the end of the financial year and the date of report.

Directors' Responsibility Statement:

In terms of section 134[3][c] of the Act and to the best of their knowledge and belief, and according to the information and explanations provided to them, your Directors hereby make the following statements:

- (a) that in preparation of the Annual Financial Statements, the applicable accounting standards have been followed along with proper explanations relating to material departures, if any;
- (b) that such accounting policies have been selected and applied consistently and judgments and estimates made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on March 31, 2018 and of the loss of the Company for the year ended on that date,
- (c) that proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for prevention and detection of fraud and other irregularities,
- (d) that the Annual Financial Statements have been prepared on a going concern basis,
- (e) that proper internal financial controls were in place and that the financial controls were adequate and operating effectively and
- (f) that the systems to ensure compliance with the provisions of all applicable laws were in place and adequate and operating effectively.

Board Meetings:

During the year Five Board Meetings were convened and held on May 25, 2017, August 9, 2017, November 8, 2017, February 7, 2017 and March 7, 2018. The gap between two consecutive meetings was not more than one hundred and twenty days as provided in section 173 of the Act.

Statutory Auditors and their Report:

Mukesh M. Shah & Co., Chartered Accountants, [Firm Registration No. 106625W] Statutory Auditors of the Company hold office until the conclusion of the ensuing Annual General Meeting and is eligible for reappointment. Pursuant to provisions of section 139 of the Act and the Rules made thereunder, the Board proposes to eappoint Mukesh M. Shah & Co., Chartered Accountants as Statutory Auditors of the Company for a period of five years from the conclusion of this Annual General Meeting till the conclusion of Eighteenth Annual

General Meeting to be held in the year 2023. They have furnished a certificate confirming the eligibility under section 141 of the Act and Rules made thereunder.

The Board has duly reviewed the Statutory Auditor's Report on the Financial Statements. The observations and comments, appearing in the Auditor's Report are self-explanatory and do not call for any further explanation / clarification by the Board of Directors as provided under section 134 of the Act.

Corporate Social Responsibility [CSR]:

The Company does not fall in any of the criteria prescribed in section 135(1) of the Act and therefore the Company is not required to comply with the relevant provisions of the said section during the year under review.

Safe & Conducive Workplace:

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Extract of annual return:

The relevant information in the prescribed form MGT 9 pertaining to abstract of annual return is attached to this report as Annexure-A.

Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo:

The Company has not undertaken any business activities during the year, therefore information on conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under section 134 [3][m] of the Act read with the Companies [Accounts] Rules, 2014, is not applicable to the Company for the year under report.

General Disclosures:

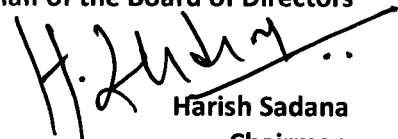
Your Directors state that the Company has made disclosures in this report the items prescribed in section 134 [3] of the Act and Rule 8 of The Companies [Accounts] Rules, 2014 to the extent the transactions took place on those items during the year.

Appreciation:

Your Directors wish to express their appreciation for the co-operation and support extended by the parent Company.

Place: Ahmedabad
Date: May 23, 2018

On behalf of the Board of Directors


Harish Sadana
Chairman

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
as on the financial year ended on March 31, 2018
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies
(Management and Administration) Rules, 2014]

I. Registration and other details	
CIN	U51390GJ2005PLC046314
Registration Date	June 23, 2005
Name of the Company	Dialforhealth Unity Limited
Category / Sub-Category of the Company	Public Limited Company Limited by shares
Address of the Registered Office and Contact details	“Zydus Tower”, Satellite Cross Roads, Sarkhej-Gandhinagar Highway, Ahmedabad – 380 015. Phone +91-79-2686 8100 (20 lines) Fax +91-79-2686 8337
Whether listed company	No
Name, address and contact details of Registrar and Transfer Agent, if any	Not Applicable

II. Principal Business Activities of the Company

Sale of pharmaceutical products by operating retail chain of pharmacy shops

Name and Description of main Products / Services	NIC Code of the Product / Service	% to total turnover of the Company
Retail trade and manage supply chain of pharmaceuticals products	47721	No business carried out during the year.

Funds									
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FII's	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-Total (B)(1):	-	-	-	-	-	-	-	-	-
(2) Non-Institutions									
a) Bodies Corporate									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual Shareholders holding nominal share capital upto 1 Lakh	-	-	-	-	-	-	-	-	-
ii) Individual) shareholders holding nominal share capital in excess of 1 Lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)									
i) Shares held by Pakistani citizens vested with the Custodian of Enemy Property	-	-	-	-	-	-	-	-	-
ii) Other Foreign Nations	-	-	-	-	-	-	-	-	-
iii) Foreign Bodies)	-	-	-	-	-	-	-	-	-
iv) NRI / OCBs	-	-	-	-	-	-	-	-	-
v) Clearing Members/ Clearing House	-	-	-	-	-	-	-	-	-
vi) Trusts	-	-	-	-	-	-	-	-	-
vii) Limited Liability Partnership	-	-	-	-	-	-	-	-	-
viii) Foreign Portfolio Investor (Corporate)	-	-	-	-	-	-	-	-	-
ix) Qualified Foreign Investors	-	-	-	-	-	-	-	-	-
Sub-Total (B)(2):	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	50,000	50,000	100%	-	50,000	50,000	100%	-

ii) Shareholding of Promoters:

Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
	No. of Shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	No. of shares	% of total shares of the Company	% of Shares Pledged / encumbered to total shares	
Mr. Dahyalal N. Patel	22,300	44.60%	Nil	22,300	44.60%	Nil	-
Mr. Bhimjibhai P. Kachchhi	100	00.20%	Nil	100	00.20%	Nil	-
Mr. Vinay S. Shroff	100	00.20%	Nil	100	00.20%	Nil	-
Dialforhealth India Limited	27,200	54.40%	Nil	27,200	54.40%	Nil	-
Mrs. Taraben R. Patel	*100	00.20%	Nil	*100	00.20%	Nil	-
Mrs. Pritiben P. Patel	*100	00.20%	Nil	*100	00.20%	Nil	-
Dr. Sharvil P. Patel	*100	00.20%	Nil	*100	00.20%	Nil	-
Total	50,000	100.00 %	Nil	50,000	100.00 %	Nil	-

* Shares held as nominee of Dialforhealth India Limited

iii) Change in Promoters' Shareholding (Please specify, if there is no change)

Shareholding at the beginning of the year			Cumulative Shareholding during the year	
	No. of Shares	% of total shares of the Company	No. of shares	% of total shares of the Company
At the beginning of the year				
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc.):	No change during the year			
At the end of the year				

iv) Shareholding Pattern of top Ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)

For each of the top 10 shareholders	Shareholding at the beginning of the year		Shareholding at the end of the year	
	No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
NIL				

v) Shareholding of Directors and Key Managerial Personnel [KMP]:

A. Directors [Other than KMP]

Particulars	Mr. Dahyabhai N. Patel	Mr. Vinay S. Shroff	Mr. Prashant H. Pandya	Mr. Bhimjibhai P. Kachchhi
At the beginning of the year:				
Number of Shares	22,300	100	Nil	100
% of total shares held	44.60%	0.20%	-	0.20%
Date wise increase / decrease in shareholding:	Nil	Nil	Nil	Nil
At the end of the year:				
Number of Shares	22,300	100	Nil	100
% of total shares held	44.60%	0.20%	-	0.20%

Particulars	Mr. Harish R. Sadana	Mr. Virendra K. Sharma	Mr. Ashish Sarkar	Mr. Jyotindra B. Gor
At the beginning of the year: Number of Shares % of total shares held	Nil	Nil	Nil -	Nil
Date wise increase / decrease in shareholding:	Nil	Nil	Nil	Nil
At the end of the year: Number of Shares % of total shares held	Nil -	Nil -	Nil -	Nil -

Particulars	Mr. P. A. Padmanabhan
At the beginning of the year: Number of Shares % of total shares held	Nil
Date wise increase / decrease in shareholding:	Nil
At the end of the year: Number of Shares % of total shares held	Nil -

B. Key Managerial Personnel: Nil

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding / accrued but not due for payment:

	Rs. in Lacs			
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	17	-	17
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	17	-	17
Change in Indebtedness during the financial year				
Addition	-	0.50	-	0.50
Reduction	-	-	-	-
-Net Change		0.50	-	0.50
Indebtedness at the end of the financial year				
i) Principal Amount	-	17.50	-	17.50
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		17.50		17.50

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and / or Manager: Nil

B. Remuneration to other Director:

1. Independent Directors: **Nil**
2. Other Non-Executive Directors: **Nil**

C. Remuneration to Key Managerial Personnel other than MD / Manager / WTD: Nil

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give details)
A. COMPANY					
Penalty			None		
Punishment					
compounding					
B. DIRECTORS					
Penalty			None		
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty			None		

On behalf of the Board of Directors

Harish Sadana
ChairmanPlace: Ahmedabad
Date: May 23, 2018

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF DIALFORHEALTH UNITY LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **DIALFORHEALTH UNITY LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, and the Statement of Profit and Loss [including Other Comprehensive Income], the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information [hereinafter referred to as "financial statements"].

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards [Ind-AS] specified under Section 133 of the Act, read with the relevant Rules issued thereunder.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

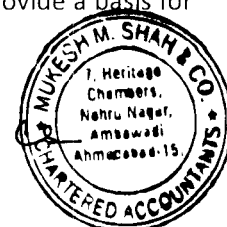
Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial Statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2018 and its loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143 (3) of the Act, 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 Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity 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 Indian Accounting Standards specified under Section 133 of the Act, read with relevant Rules issued thereunder;
 - (e) On the basis of the written representations received from the directors as on 31st March, 2018 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a. the Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For MUKESH M. SHAH & CO.
Chartered Accountants
Firm Registration No.: 106625W



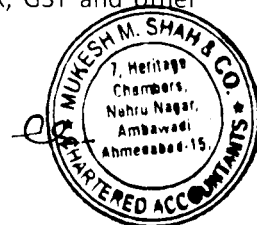
CS Shah
[Chandresh S. Shah]
Partner
Membership No.: 042132

Place : Ahmedabad
Date : May 23, 2018

**“ANNEXURE-A” REFERRED TO IN THE INDEPENDENT AUDITORS’ REPORT TO THE MEMBERS OF
DIALFORHEALTH UNITY LIMITED ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2018.**

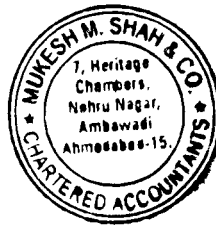
Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) Some of the fixed assets were physically verified during the year by the management in accordance with programme of verification, which in our opinion provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on such verification. In our opinion, the frequency of verification of the fixed assets is reasonable having regard to the size of the Company and the nature of its assets.
(c) The company does not hold any immovable property.
- 2) The Company does not deal in any inventory hence this clause is not applicable to the Company for the year under review.
- 3) The Company has not granted any loan, secured or unsecured, to the companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- 4) In our opinion and according to the information and explanations given to us, the Company has not given any loans, guarantees or security or made any investments to which provisions of section 185 and 186 of the Act is applicable, and accordingly paragraph 3 (iv) of the Order is not applicable to the Company.
- 5) The Company has not accepted any deposit from the Public within the meaning of the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder. Further, we are informed that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any other Court or Tribunal, in this regard.
- 6) In absence of any manufacturing activity carried out by the company, the requirement of maintenance of cost records under sub section 1 of section 148 of the Companies Act, 2013 are not applicable to the Company during the year under audit.
- 7) (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the company has been regular in depositing undisputed statutory dues including Provident Fund, Employees’ State Insurance, Income-tax, Sales-tax, Service tax, Value added Tax, and any other material statutory dues during the year with the appropriate authorities. Moreover, as at 31st March, 2018, there are no such undisputed dues payable for a period of more than six months from the date they became payable.
(b) According to the information and explanations given to us, there is no due under dispute for the Income Tax, Sales Tax, Value added Tax, Excise Duty and Service Tax, GST and other material statutory dues as at 31st March, 2018.

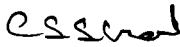


- 8) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not defaulted in repayment of loans or borrowings from any financial institution, banks, government or due to debenture holders during the year.
- 9) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments). The Company has not availed any term loans during the year.
- 10) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- 11) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of account, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 (with schedule V) of the Act.
- 12) In our opinion and according to the information and explanations given to us, the Company is not a nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- 13) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.
- 14) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- 15) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.
- 16) In our opinion and according to the information & explanation given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place : Ahmedabad
Date : May 23, 2018



For MUKESH M. SHAH & CO.
Chartered Accountants
Firm Registration No.: 106625W


[Chandresh S. Shah]
Partner
Membership No.: 042132

**Annexure - B to in the Independent Auditors' Report of even date to the members of
DIALFORHEALTH UNITY LIMITED for the year ended 31st March, 2018.**

**Report on the Internal Financial Control Clause (i) Of Sub-Section 3 of Section 143 of the Companies
Act, 2013 ("The Act")**

We have audited the internal financial controls over financial reporting of **DIALFORHEALTH UNITY LIMITED** ("the company") as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management Responsibility for Internal Financial Controls

The company's management is responsible for establishing and maintaining internal financial control based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on audit of Internal Financial Controls over Financial Reporting issued by the Institute of chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

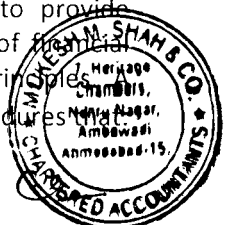
Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's Judgement, including the assessment of the material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that, in



- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected , Also, projections any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Ahmedabad
Date : May 23, 2018



For MUKESH M. SHAH & CO.
Chartered Accountants
Firm Registration No.: 106625W

C.S. Shah
[Chandresh S. Shah]
Partner
Membership No.: 042132

Dialforhealth Unity Limited
Balance Sheet as at March 31, 2018

Particulars	Note No.	INR-Thousands	
		As at March 31	
		2018	2017
ASSETS:			
Non-Current Assets:			
Property, Plant and Equipment	3	-	-
Current Assets:			
Financial Assets:			
Cash and Cash Equivalents	4	27	19
Total		27	19
EQUITY AND LIABILITIES:			
Equity:			
Equity Share Capital	5	500	500
Other Equity	6	(2,650)	(2,608)
Non-Current Liabilities:			
Financial Liabilities:			
Borrowings	7	1,750	1,700
Current Liabilities:			
Financial Liabilities:			
Trade Payables	8	405	405
Other Financial Liabilities	9	20	20
Other Current Liabilities	10	2	2
Total		427	427
Significant Accounting Policies			
Notes to the Financial Statements			
2			
1 to 20			

As per our report of even date

For Mukesh M. Shah & Co.,
Chartered Accountants
Firm Registration Number: 106625W

C.S. Shah

Chandresh S. Shah
Partner
Membership Number: 042132
Ahmedabad, Dated: May 23, 2018



For and on behalf of the Board

H. Sadana

Harish Sadana
Chairman

Jyotindra B. Gor
Jyotindra B. Gor
Director

Dialforhealth Unity Limited
Statement of Profit and Loss for the year ended March 31, 2018

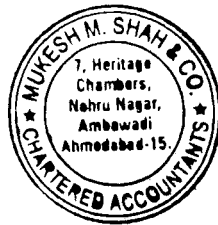
Particulars	Note No.	INR-Thousands	
		Year ended March 31	
		2018	2017
EXPENSES:			
Finance Costs	12	19	18
Depreciation Expense	3	-	-
Other Expenses	13	24	24
Total Expenses		43	42
Loss before Tax		(43)	(42)
Less: Tax Expense:			
Current Tax	14	(1)	-
Deferred Tax	14	-	-
		(1)	-
Loss for the year		(42)	(42)
Other Comprehensive Income for the year [Net of tax]		-	-
Total Comprehensive Income for the year [Net of Tax]		(42)	(42)
Basic and Diluted Earning per Equity Share [EPS] [INR]	15	(0.84)	(0.84)
Significant Accounting Policies	2		
Notes to the Financial Statements	1 to 20		

As per our report of even date

For Mukesh M. Shah & Co.,
Chartered Accountants
Firm Registration Number: 106625W

C S Shah

Chandresh S. Shah
Partner
Membership Number: 042132
Ahmedabad, Dated: May 23, 2018



For and on behalf of the Board

Harish Sadana
Harish Sadana
Chairman

Jyotindra B. Gor
Jyotindra B. Gor
Director

Dialforhealth Unity Limited
Cash Flow Statement for the year ended March 31, 2018

Particulars	INR-Thousands	
	Year ended March 31	
	2018	2017
A Cash flows from operating activities:		
Loss before tax	(43)	(42)
Adjustments for:		
Interest Expense	19	18
Operating profit before working capital changes	(24)	(24)
Adjustments for:		
[Decrease] in trade payables	-	(148)
Increase in other liabilities	-	2
Total	-	(146)
Refund of Direct Tax [FBT]	(24)	(170)
Net cash from operating activities	1	-
B Cash flows from investing activities:		
Net cash from investing activities	(23)	(170)
C Cash flows from financing activities:		
Proceeds from non current borrowings	50	200
Interest Paid	(19)	(18)
Net cash from financing activities	31	182
Net [Decrease]/ increase in cash and cash equivalents	8	12
Cash and cash equivalents at the beginning of the year	19	7
Cash and cash equivalents at the end of the year	27	19

Notes to the Cash Flow Statement

- 1 All figures in brackets are outflows.
- 2 Cash and cash equivalents at the end [beginning] of the year include INR Nil [INR Nil] not available for immediate use.
- 3 Effective April 1, 2017, the Company has adopted the amendment to Ind AS 7, which require the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities arising from financing activities, to meet the disclosure requirement. The adoption of the amendment did not have any material impact on the financial statements.

- 4 Cash and cash equivalents comprise of:

	As at March 31		
	2018	2017	2016
a Cash on Hand	4	1	3
b Balances with Banks	23	18	4
c Total	27	19	7

As per our report of even date

For Mukesh M. Shah & Co.,
Chartered Accountants
Firm Registration Number: 106625W

C S Shah
Chandresh S. Shah
Partner

Membership Number: 042132
Ahmedabad, Dated: May 23, 2018



For and on behalf of the Board

H. Sadana

Harish Sadana
Chairman

Jyotindra B. Gor

Jyotindra B. Gor
Director

Dialforhealth Unity Limited
Statement of Change in Equity for the year ended March 31, 2018

a Equity Share Capital:

	No. of Shares	INR-Thousands
Equity Shares of INR 10/- each, Issued, Subscribed and Fully Paid-up:		
As at March 31, 2016	50,000	500
As at March 31, 2017	50,000	500
As at March 31, 2018	50,000	500

b Other Equity:

	INR-Thousands	
	Reserves and Surplus Retained Earnings	Total
As at March 31, 2016	(2,566)	(2,566)
[Less]: Loss for the year	(42)	(42)
Add: Other Comprehensive income	-	-
As at March 31, 2017	(2,608)	(2,608)
[Less]: Loss for the year	(42)	(42)
Add: Other Comprehensive income	-	-
As at March 31, 2018	(2,650)	(2,650)

As per our report of even date
 For Mukesh M. Shah & Co.,
 Chartered Accountants
 Firm Registration Number: 106625W

C S Shah

Chandresh S. Shah
 Partner
 Membership Number: 042132
 Ahmedabad, Dated: May 23, 2018



For and on behalf of the Board

H. Sadana

Harish Sadana
 Chairman

Jyotindra B. Gor

Jyotindra B. Gor
 Director

Dialforhealth Unity Limited

Note: 1-Company overview:

Dialforhealth Unity Limited was incorporated on June 23, 2005. The company's registered office is situated at Zydus Tower, Satellite Cross Roads, Ahmedabad. The company has not carried out any business activity during the year. These financial statements were authorised for issue in accordance with a resolution passed by the Board of Directors at their meeting held on May 23, 2018.

Note: 2-Significant Accounting Policies:

A The following note provides list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented unless otherwise stated.

1 Basis of preparation:

- A** The financial statements are in compliance with Indian Accounting Standards [Ind AS] notified under the Companies [Indian Accounting Standards] Rules, 2015, as amended and other relevant provisions of the Companies Act, 2013.
- B** The financial statements have been prepared on historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount:
- i Certain financial assets and liabilities measured at fair value [refer accounting policy regarding financial instruments]

2 Use of Estimates:

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of income and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments are provided below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the consolidated financial statements.

Critical estimates and judgments

a Taxes on Income:

Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

b Impairment of assets and investments:

Significant judgment is involved in determining the estimated future cash flows from the Investments, Property, Plant and Equipment and Goodwill to determine its value in use to assess whether there is any impairment in its carrying amount as reflected in the financials.

3 Revenue Recognition:

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government and is shown net of returns, trade allowances, rebates, value added taxes and volume discounts.

4 Taxes on Income:

Tax expenses comprise of current and deferred tax.

A Current Tax:

- a Current tax is measured at the amount expected to be paid on the basis of reliefs and deductions available in accordance with the provisions of the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.
- b Current tax items are recognised in co-relation to the underlying transaction either in Statement of Profit and Loss, OCI or directly in equity.

B Deferred Tax:

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

5 Property, Plant and Equipment:

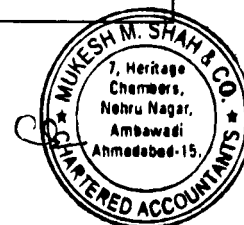
- A** Property, Plant and Equipment are stated at historical cost of acquisition/ construction less accumulated depreciation and impairment loss. Historical cost [Net of Input tax credit received/ receivable] includes related expenditure and pre-operative & project expenses for the period up to completion of construction/ assets are ready for its intended use, if the recognition criteria are met and the present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset, if the recognition criteria for a provision are met.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance costs are charged to the statement of profit and loss during the reporting period in which they are incurred, unless they meet the recognition criteria for capitalisation under Property, Plant and Equipment.

On transition to Ind AS, the Company has elected to continue with the carrying value of all its Property, Plant and Equipment recognised as at April 1, 2015 measured as per the previous GAAP and use that carrying value as the deemed cost of the Property, Plant and Equipment.

- B** Depreciation on tangible assets is provided on "straight line method" based on the useful lives as prescribed under Schedule II of the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. However, management reviews the residual values, useful lives and methods of depreciation of Property, Plant and Equipment at each reporting period end and any revision to these is recognised prospectively in current and future periods.
- C** Depreciation on impaired assets is calculated on its reduced value, if any, on a systematic basis over its remaining useful life.
- D** Depreciation on additions/ disposals of the fixed assets during the year is provided on pro-rata basis according to the period during which assets are used.



Note: 2-Significant Accounting Policies-Continued:

E An item of Property, Plant and Equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset [calculated as the difference between the net disposal proceeds and the carrying amount of the asset] is included in the Statement of profit and loss when the asset is derecognised.

6 Borrowing Costs:

- A** Borrowing costs consist of interest and other borrowing costs that are incurred in connection with the borrowing of funds. Other borrowing costs include ancillary charges at the time of acquisition of a financial liability, which is recognised as per EIR method.
- B** Borrowing costs that are directly attributable to the acquisition/ construction of a qualifying asset are capitalised as part of the cost of such assets, up to the date the assets are ready for their intended use.

7 Impairment of Assets:

The Property, Plant and Equipment and Intangible assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, the assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets [cash generating units]. Non-financial assets other than Goodwill that suffered an impairment loss are reviewed for possible reversal of impairment at the end of each reporting period. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

8 Cash and Cash Equivalents:

Cash and Cash equivalents for the purpose of Cash Flow Statement comprise cash and cheques in hand, bank balances, demand deposits with banks where the original maturity is three months or less and other short term highly liquid investments.

9 Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A Financial Liabilities:**a Initial recognition and measurement:**

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

b Subsequent measurement:

Subsequently all financial liabilities are measured as amortised cost except for loans and borrowings, as described below:

Loans and borrowings:

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in Statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of profit and loss.

c Derecognition:

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of profit and loss.

B Offsetting of financial instruments:

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

10 Fair Value Measurement:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a In the principal market for the asset or liability, or
- b In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

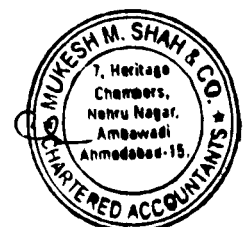
The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- a Level 1 — Quoted [unadjusted] market prices in active markets for identical assets or liabilities
- b Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation [based on the lowest level input that is significant to the fair value measurement as a whole] at the end of each reporting period.



Note: 2-Significant Accounting Policies-Continued:**11 Earnings per Share:**

Basic earnings per share are calculated by dividing the net profit or loss [excluding other comprehensive income] for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events such as bonus issue, bonus element in a right issue, shares split and reserve share splits [consolidation of shares] that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss [excluding other comprehensive income] for the year attributable to equity share holders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

B Standards issued but not yet effective:

In March 2018, the Ministry of Corporate Affairs [MCA] issued the Companies [Indian Accounting Standards] Amendment Rules, 2018 notify Ind AS 115 "Revenue from Contract with Customers" and Appendix B to Ind AS 21 "Foreign currency transactions and advance consideration". Both these amendments are applicable to the Company from April 1, 2018.

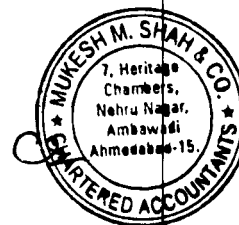
Ind AS 115:

On March 28, 2018, the MCA notified the Ind AS 115. The core principle of the new standard is that an entity should recognize revenue to do with the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further, the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

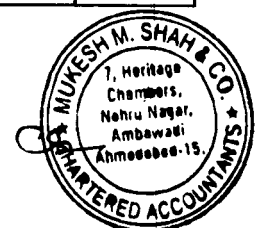
The standard permits two possible methods of transition:

- a) Retrospective approach – Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors.
- b) Retrospectively with cumulative effect of initially applying the standard recognized at the date of initial application [Cumulative catch-up approach]

The effective date for adoption of Ind AS 115 is financial period beginning on or after April 1, 2018. The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly, comparatives for the year ending or ended March 31, 2018 will not be retrospectively adjusted. The effect on adoption of Ind AS 115 is expected to be insignificant.



Dialforhealth Unity Limited		
Notes to the Financial Statements		
	INR-Thousands	
	As at March 31	
	2018	2017
Note: 3-Property, Plant and Equipment:		
Furniture and Fixtures:		
Gross Block:		
Opening	99	99
Additions	-	-
Disposals	-	-
Closing	99	99
Depreciation:		
Opening	99	99
Charge for the year	-	-
Disposals	-	-
Closing	99	99
Net Block	-	-
Note: 4-Cash and Cash Equivalents:		
Balances with Banks	23	18
Cash on Hand	4	1
Total	27	19
Note: 5-Equity Share Capital:		
Authorised:		
750,000 [as at March 31, 2017: 750,000] Equity Shares of Rs.10/- each	7,500	7,500
	7,500	7,500
Issued, Subscribed and Paid-up:		
50,000 [as at March 31, 2017: 50,000] Equity Shares of Rs.10/- each, fully paid-up	500	500
Total	500	500
A There is no change in the number of equity shares as at the beginning and end of the year. Number of equity shares at the beginning and at the end of year	50,000	50,000
B The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting, except in the case of interim dividend. In the event of liquidation of the Company, the equity shareholders shall be entitled to proportionate share of their holding in the assets remaining after distribution of all preferential amounts.		
C Details of Share Holders holding more than 5% of Equity Shares of Rs. 10/- each, fully paid:		
Dialforhealth India Limited and its nominees:		
Number of Shares	27,500	27,500
% to total share holding	55%	55%
Dahyabhai Patel:		
Number of Shares	22,300	22,300
% to total share holding	45%	45%
Note: 6-Other Equity:		
Retained Earnings:		
Balance as per last Balance Sheet	(2,608)	(2,566)
Add: Loss for the year	(42)	(42)
Balance as at the end of the year	(2,650)	(2,608)
Total	(2,650)	(2,608)
Note: 7-Borrowings:		
Loans and advances from Related Parties [Unsecured] [*]	1,750	1,700
Total	1,750	1,700
[*] Details of Loans and Advances from Related Parties [Refer Note-17 for relationship] are as under:		
[*] A Interest free loan	1,500	1,500
B Interest bearing loan	250	200
C Total	1,750	1,700
Note: 8-Trade Payables:		
Others [*]	405	405
Total	405	405
[*] As per the information available with the Company, there are no business transactions carried out during the year with any enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 [MSMED]. Further, there is no outstanding amount payable to any such enterprises, hence question of delayed payment or interest thereon does not arise.	-	-



Dialforhealth Unity Limited			
Notes to the Financial Statements			
		INR-Thousands	
		As at March 31	
		2018	2017
Note: 9-Other Financial Liabilities:			
Accrued Expenses		20	20
Total		20	20
Note: 10-Other Current Liabilities:			
Payable to Statutory Authorities		2	2
Total		2	2
Note: 11-Contingent Liabilities and Commitments [to the extent not provided for]			
		-	-
		-	-
		INR-Thousands	
		Year ended March 31	
		2018	2017
Note: 12-Finance Cost:			
Finance Cost		19	18
Total		19	18
Note: 13-Other Expenses:			
Payment to the auditors [Including Service Tax]:			
As Auditor		12	12
For Other Services		9	10
Other Expenses		3	2
Total		24	24
Note: 14-Tax Expenses:			
The major components of income tax expense are:			
A Statement of profit and loss:			
Profit or loss section:			
Current income tax:			
Current income tax charge		-	-
Adjustments in respect of current income tax of previous year		(1)	-
		(1)	-
Deferred tax:			
Relating to origination and reversal of temporary differences [*]		-	-
		(1)	-
Tax expense reported in the statement of profit and loss			
		(1)	-
[*] Considering principle of prudence, deferred tax assets are not recognised in absence of convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.			
Note: 15-Calculation of Earnings per Equity Share [EPS]:			
The numerators and denominators used to calculate the basic and diluted EPS are as follows:			
a	Loss attributable to Shareholders	INR-Thousands	(42) (42)
b	Basic and weighted average number of Equity shares outstanding during the year	Numbers	50,000 50,000
c	Nominal value of equity share	INR	10 10
d	Basic EPS	INR	(0.84) (0.84)
Note: 16-Segment Information:			
The Company has not done any commercial activity during the year, hence, segment reporting is not required.			



Dialforhealth Unity Limited
Notes to the Financial Statements

Note: 17-Related Party Transactions:

A Name of the Related Party and Nature of the Related Party Relationship:

a Holding Company:	Dialforhealth India Limited		
b Ultimate Holding Company:	Cadila Healthcare Limited		
c Fellow Subsidiary companies/ Firms:			
Dialforhealth Greencross Limited	Zydus Pharmaceuticals (USA) Inc. [USA]		
Zydus Healthcare Limited	Nesher Pharmaceuticals (USA) LLC [USA]		
Zydus Wellness Limited	Zydus Healthcare (USA) LLC [USA]		
M/s. Zydus Wellness-Sikkim, a Partnership Firm	Zydus Noveltech Inc. [USA]		
Liva Pharmaceuticals Limited	Hercon Pharmaceuticals LLC [USA]		
Zydus Technologies Limited	Zydus Healthcare S.A. (Pty) Ltd [South Africa]		
Alidac Pharmaceuticals Limited	Simayla Pharmaceuticals (Pty) Ltd [South Africa]		
Violio Healthcare Limited	Script Management Services (Pty) Ltd [South Africa]		
Acme Pharmaceuticals Private Limited	Zydus France, SAS [France]		
Alidac Healthcare Myanmar Limited [Myanmar]	Zydus Nikkho Farmaceutica Ltda. [Brazil]		
Zydus Lanka (Private) Limited [Sri Lanka]	Laboratorios Combix S.L. [Spain]		
Zydus Healthcare Philippines Inc. [Philippines]	Zydus Pharmaceuticals Mexico SA De CV [Mexico]		
Zydus International Private Limited [Ireland]	Zydus Pharmaceuticals Mexico Services Company SA De C.V.[Mexico]		
Zydus Netherlands B.V. [the Netherlands]	Etna Biotech S.R.L. [Italy]		
ZAHL B.V. [the Netherlands]	Zydus Worldwide DMCC [Dubai]		
ZAHL Europe B.V. [the Netherlands]	Zydus Discovery DMCC [Dubai]		
Bremer Pharma GmbH [Germany]	Sentynti Therapeutics Inc. [USA]		
d Enterprises having significant influence over the company:			
Unity Chemist & Druggists Private Limited			
e Directors:			
Mr. Harish Sadana	Chairman	Mr. Bhimjibhai Kachchhi	Director
Mr. Jyotindra B. Gor	Director	Mr. Vinay Shroff	Director
Mr. Virendra Kumar Sharma	Director	Mr. Prashant Pandya	Director
Mr. P. A. Padmanabhan	Director	Mr. Ashishkumar Sarkar	Director
Mr. Dahyabhai Patel	Director		

B Transactions with Related Parties:

The following transactions were carried out with the related parties in the ordinary course of business:

a Details relating to parties referred to in Note 17-A [a & d]

Nature of Transactions

Outstanding:

Finance:

Interest paid:

Dialforhealth India Limited

Inter Corporate Loans accepted:

Dialforhealth India Limited

Outstanding:

Payable:

Dialforhealth India Limited

Unity Chemist & Druggists Private Limited

b There are no transactions with parties referred to in Note 17-A [b, c & e]

INR-Thousands	
Year ended March 31	
2018	2017
19	-
50	-
As at March 31	
2018	2017
1,750	1,700
375	375

Note: 18-Financial Instruments:

A Fair values hierarchy:

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three Levels of a fair value hierarchy. The three Levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices [unadjusted] in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Financial Assets:

The carrying amounts of other financial assets and cash and cash equivalents are considered to be the approximately equal to the fair values.

Financial Liabilities:

Fair values of loans, other financial liabilities and trade payables are considered to be approximately equal to the carrying values.



Dialforhealth Unity Limited
Notes to the Financial Statements

Note: 19-Financial Risk Management:

A Financial instruments by category:

	INR-Thousands			
	As at March 31, 2018			
	FVTPL	FVOCI	Amortised Cost	Total
Financial assets:				
Cash and Cash Equivalents			27	27
Total	-	-	27	27
Financial liabilities:				
Borrowings			1,750	1,750
Trade payables			405	405
Other Current Financial Liabilities			20	20
Total	-	-	2,175	2,175
	As at March 31, 2017			
	FVTPL	FVOCI	Amortised Cost	Total
Financial assets:				
Cash and Cash Equivalents			19	19
Total	-	-	19	19
Financial liabilities:				
Borrowings			1,700	1,700
Trade payables			405	405
Other Current Financial Liabilities			20	20
Total	-	-	2,125	2,125

B Risk Management:

The Company's risk management is done in close co-ordination with the board of directors. The Company does not actively engage in the trading of financial assets for speculative purposes nor does it write options.

Maturities of financial liabilities:

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	INR-Thousands				
	< 1 year	1-2 year	2-3 year	> 3 years	Total
	2018				
Non-derivative Financial Liabilities:					
Borrowings				1,750	1,750
Trade payable	405				405
Other Financial Liabilities	20				20
Total	425	-	-	1,750	2,175
	2017				
Non-derivative Financial Liabilities:					
Borrowings				1,700	1,700
Trade payable	405				405
Other Financial Liabilities	20				20
Total	425	-	-	1,700	2,125

Note: 20

Though the accumulated loss exceeds the net worth of the company, the accounts are prepared on "going concern" basis in view of:

- a Continuous support extended by the Holding Company and
- b Long term strategic involvement of the Holding company in the present business activities of the company

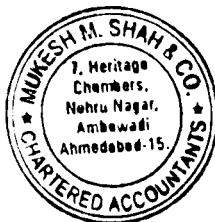
Signatures to Significant Accounting Policies and Notes 1 to 20 to the Financial Statements

As per our report of even date

For Mukesh M. Shah & Co.,
Chartered Accountants
Firm Registration Number: 106625W

CS Shah

Chandresh S. Shah
Partner
Membership Number: 042132
Ahmedabad, Dated: May 23, 2018



For and on behalf of the Board

H. Sadana

Harish Sadana
Chairman

Jyotindra B. Gor

Jyotindra B. Gor
Director