**Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**
**Balance Sheet as at March 31, 2015**

| | Notes | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | |
| **Shareholders' funds** | | | |
| Share capital | 4(i) | 500,000 | 500,000 |
| Reserves and surplus | 4(ii) | (4,109,366) | (3,456,438) |
| | | **(3,609,366)** | **(2,956,438)** |
| **Current liabilities** | | | |
| Trade payables | 4(iii) | 180,000 | 180,000 |
| Other current liabilities | 4(iv) | 3,905,960 | 3,585,103 |
| | | **4,085,960** | **3,765,103** |
| **TOTAL** | | **476,594** | **808,665** |
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and bank balances | 4(v) | 476,594 | 808,665 |
| | | **476,594** | **808,665** |
| **TOTAL** | | **476,594** | **808,665** |

Summary of significant accounting policies 3

The accompanying notes are an integral part of the financial statements

As per our report of even date

**For S. R. Batliboi & Co. LLP**
Firm Registration Number: 301003E
Chartered Accountants

**For and on behalf of the Board of Directors of Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**

**per Sandeep Sharma**
Partner
Membership No.: 93577

**Daljit Singh**
Director
DIN: 00135414

**Rajiv Kapoor**
Director
DIN: 06973990

Place : Gurgaon
Date : May 26, 2015

Place : Gurgaon
Date : May 26, 2015

**Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**
**Statement of profit and loss for the year ended March 31, 2015**

| | Notes | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **EXPENSES** | | | |
| Other expenses | 4(vi) | 298,762 | 262,440 |
| **Total expenses** | | **298,762** | **262,440** |
| **Loss before interest, tax, depreciation and amortization (EBITDA)** | | **(298,762)** | **(262,440)** |
| Finance costs | 4(vii) | 354,166 | 324,100 |
| **Loss for the year** | | **(652,928)** | **(586,540)** |
| **Loss per share [Nominal value of shares ₹ 10/- each (Previous year ₹ 10/- each )]** | | | |
| Basic and diluted | 4(viii) | **(13.06)** | **(11.73)** |

Summary of significant accounting policies 3

The accompanying notes are an integral part of the financial statements

As per our report of even date

**For S. R. Batliboi & Co. LLP**
Firm Registration Number: 301003E
Chartered Accountants

**per Sandeep Sharma**
Partner
Membership No.: 93577

Place : Gurgaon
Date : May 26, 2015

**For and on behalf of the Board of Directors of Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**

**Daljit Singh**
Director
DIN: 00135414

**Rajiv Kapoor**
Director
DIN: 06973990

Place : Gurgaon
Date : May 26, 2015

**Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**
**Cash Flow Statement for the year ended March 31, 2015**

| | | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **A** | **Cash flow from operating activities** | | |
| | **Loss before tax** | (652,928) | (586,540) |
| | Adjustments for: | | |
| | Interest expense | 353,269 | 324,100 |
| | **Operating loss before working capital changes** | **(299,659)** | **(262,440)** |
| | Movements in working capital : | | |
| | (Decrease)/Increase in trade payables and other liabilities | 294,605 | (440,357) |
| | **Net cash flows used in operating activities (A)** | **(5,054)** | **(702,797)** |
| **B** | **Cash flows from financing activities** | | |
| | Interest paid | (327,017) | (32,410) |
| | **Net cash flows used in financing activities (B)** | **(327,017)** | **(32,410)** |
| | **Net decrease in cash and cash equivalents (A + B)** | **(332,071)** | **(735,207)** |
| | **Total cash and cash equivalents at the beginning of the year** | 808,665 | 1,543,872 |
| | **Cash and cash equivalents at the end of the year** | **476,594** | **808,665** |
| | **Components of cash and cash equivalents:** | | |
| | Balances with banks on current account | 476,594 | 808,665 |
| | **Total** | **476,594** | **808,665** |

Summary of significant accounting policies 3

As per our report of even date

**For S. R. Batliboi & Co. LLP**
Firm Registration Number: 301003E
Chartered Accountants

**per Sandeep Sharma**
Partner
Membership No.: 93577

Place : Gurgaon
Date : May 26, 2015

**For and on behalf of the Board of Directors of Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)**

**Daljit Singh**
Director
DIN: 00135414

**Rajiv Kapoor**
Director
DIN: 06973990

Place : Gurgaon
Date : May 26, 2015

## 1. Nature of operations

Fortis La Femme Limited (Formerly known as Fortis Health Management (West) Limited) (the 'Company' or 'FLFL') was incorporated on April 19, 2011 to carry on the business of promotion, maintenance, management, operation and conduct of healthcare and related services and providing consultancy for establishment of healthcare services.

## 2. Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy explained below.

As at March 31, 2015, the Company has share capital of ₹ 500,000 and accumulated losses of ₹ 4,109,366 and net current liabilities of ₹ 3,609,366. Additional funds required for the operation of the Company would be made available with the support of Fortis Healthcare Limited ('FHL'), the holding company, for which FHL has provided appropriate assurances to the management. Management, based on continuing financial and operational support from FHL, has prepared these financial statements on a going concern basis and does not consider need for any adjustments to the carrying value of assets and liabilities. FHL has provided the management a letter of support for continuing financial and operational support.

## 3. Summary of Significant Accounting Policies

### a. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

### b. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment loss, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

**c. Depreciation on tangible fixed assets**

Depreciation on fixed assets is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management.

**d. Intangible assets**

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in an amalgamation in the nature of purchase is their fair value as at the date of amalgamation. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Intangible assets are amortized on a straight line basis over the estimated useful economic life.

Gains or losses arising from derecognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

**e. Impairment of tangible and intangible assets**

i. The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/ external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessment of the time value of money and risk specific to asset. This rate is estimated from the rate implicit in current market transactions for similar assets or from the weighted average cost of capital of the Company. Impairment losses are recognised in the statement of profit and loss.

ii. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

iii. An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

**f. Borrowing cost**

Borrowing cost includes interest, amortisation of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisitions, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are expensed in the year they occur.

**g. Leases**

*Where the Company is the lessee*
Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term.

*Where the Company is the lessor*
Leases in which the Company does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Assets subject to operating leases are included in fixed assets. Lease income on an operating lease is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

**h. Inventories**

Inventory of Medical consumables and drugs are valued at lower of cost and net realizable value. Cost is determined on FIFO basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

**i. Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**j. Foreign Currency Transactions and balances**

**i) Initial recognition**
Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**ii) Conversion**
Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

**iii) Exchange differences**

The Company accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as below:

a. Exchange differences arising on monetary item that, in substance, forms a part of the Company's net investment in a non-integral foreign operation is accumulated in the foreign currency translation reserve until the disposal of the net investment. On the disposal of such net investment, the cumulative amount of the exchange differences which have been deferred and which relate to that investment is recognized as income or as expense in the same period in which gain or loss on disposal is recognized.

b. Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed asset are capitalized and depreciated over the remaining useful life of the asset.

c. Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Item Translation Difference Account" and amortized over the remaining life of the concerned monetary item.

d. All other exchange differences are recognized as income or as expenses in the period in which they arise.

For the purpose of b and c above, the Company treats a foreign monetary item as "long-term foreign currency monetary item", if it has a term of 12 months or more at the date of its origination. In accordance with MCA circular dated 09 August 2012, exchange differences for this purpose, are total differences arising on long-term foreign currency monetary items for the period. In other words, the Company does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

**k. Retirement and other employee benefits:**

**i) Gratuity**

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation made at the end of the year using projected unit credit method.

**ii) Compensated absences**

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

**iii) Actuarial gain/losses**

Actuarial gains/losses are recognised in the statement of profit and loss as they occur.

**l. Income taxes**

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as “MAT Credit Entitlement.” The Company reviews the “MAT credit entitlement” asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

**m. Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the year (including prior period items, if any) attributable to the equity shareholders (after deducting attributable taxes, if any) by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**n. Provisions**

A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

**o. Cash and cash equivalents**

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

**p. Measurement of EBITDA**

As permitted by the Guidance Note on the Revised Schedule VI (now Schedule III to the Companies Act, 2013) to Companies Act, 1956, the Company has elected to present earnings before interest, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The Company measures EBITDA on the basis of profit/ (loss) from continuing operations. In its measurement, the Company includes interest income included under other income, but does not include depreciation and amortization expense, finance costs and tax expense.

**q. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

**r. Segment reporting**

As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of Accounting Standard 17 on 'Segment Reporting'.

| | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|
| **4(i) Share capital** | | |
| **Authorised shares** | | |
| 5,000,000 (Previous year 5,000,000) equity shares of ₹ 10 each | 50,000,000 | 50,000,000 |
| **Total authorised share capital** | **50,000,000** | **50,000,000** |
| **Issued, subscribed and fully paid up shares** | | |
| 50,000 (Previous year 50,000) equity shares of ₹ 10 each | 500,000 | 500,000 |
| **Total issued, subscribed and fully paid up share capital** | **500,000** | **500,000** |

**(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year**

| Particulars | March 31, 2015 | | March 31, 2014 | |
|---|---|---|---|---|
| | Number | Value ₹ | Number | Value ₹ |
| Outstanding at the beginning and at the end of the year | 50,000 | 500,000 | 50,000 | 500,000 |

**(b) Terms/ rights attached to equity shares**

The company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. During the period ended March 31, 2015, the amount of dividend recognised as distributions to equity shareholders was ₹ Nil. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the equity shareholders.

**(c) Shares held by holding company / ultimate holding company**

| Name of Shareholder | March 31, 2015 | | March 31, 2014 | |
|---|---|---|---|---|
| | Number | Value ₹ | Number | Value ₹ |
| Fortis Healthcare Limited*, the holding company | 50,000 | 500,000 | 50,000 | 500,000 |

*including 6 equity shares held by its nominees

**(d) Details of shareholders holding more than 5% shares in the Company**

| Name of Shareholder | March 31, 2015 | | March 31, 2014 | |
|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Fortis Healthcare Limited*, the holding company | 50,000 | 100% | 50,000 | 100% |

*including 6 equity shares held by its nominees

As per record of the company, including its register of shares holders/members and other declaration received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

| | | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **4(ii)** | **Reserves and surplus** | | |
| | **Deficit in the statement of profit and loss** | | |
| | Balance as per last financial statements | (3,456,438) | (2,869,898) |
| | Add: Loss for the year | (652,928) | (586,540) |
| | **Net deficit in the statement of profit and loss** | **(4,109,366)** | **(3,456,438)** |
| **4(iii)** | **Trade payables** | | |
| | Trade payables (refer note 6 for details of dues to micro and small enterprises) | 180,000 | 180,000 |
| | | **180,000** | **180,000** |
| **4(iv)** | **Other current liabilities** | | |
| | Current maturities of long-term borrowings* | 3,532,691 | 3,241,003 |
| | Interest accrued but not due on borrowings | 317,942 | 291,690 |
| | **Other payables** | | |
| | Statutory payables | 55,327 | 52,410 |
| | | **3,905,960** | **3,585,103** |

*The loan from holding company carries interest at 10.00% p.a. and is repayable on March 31, 2016.

| | | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **4(v)** | **Cash and bank balances** | | |
| | **Cash and cash equivalents** | | |
| | Balances with banks | | |
| | - on current accounts | 476,594 | 808,665 |
| | | **476,594** | **808,665** |

| | | March 31, 2015 (in ₹) | March 31, 2014 (in ₹) |
|---|---|---|---|
| **4(vi)** | **Other expenses** | | |
| | Legal and professional fee | 29,253 | 12,860 |
| | Rates and taxes | 21,800 | 1,500 |
| | Payment to auditor | | |
| | As auditor : | | |
| | -Audit fee | 247,709 | 248,080 |
| | | **298,762** | **262,440** |
| **4(vii)** | **Finance costs** | | |
| | Interest expense on loan from holding company | 353,269 | 324,100 |
| | Bank charges | 897 | - |
| | | **354,166** | **324,100** |
| **4(viii)** | **Loss per share** | | |
| | Loss as per statement of profit and loss | (652,928) | (586,540) |
| | Weighted average number of equity shares in calculating basic and diluted loss per share | 50,000 | 50,000 |
| | Basic and diluted EPS | (13.06) | (11.73) |

## 5. Related party disclosures

### Names of related parties and related party relationship

| **Related Parties where control exists:-** | | |
|---|---|---|
| (a) | Ultimate Holding Company | RHC Holding Private Limited (holding of Fortis Healthcare Holdings Private Limited) |
| | | |
| (b) | Holding Company | Fortis Healthcare Holdings Private Limited (holding of Fortis Healthcare Limited) |
| | | Fortis Healthcare Limited (FHL) |
| | | |
| (c) | Individuals having control over voting power | Mr. Malvinder Mohan Singh |
| | | Mr. Shivinder Mohan Singh |

### Transactions during the year:

**(in ₹)**

| | **For the year ended March 31, 2015** | **For the year ended March 31, 2014** |
|---|---|---|
| **Transaction details** | **Holding Company** | **Holding Company** |
| **Loans taken** | | |
| Fortis Healthcare Limited | 291,688 | 355,830 |
| | | |
| **Interest expense on loans taken from** | | |
| Fortis Healthcare Limited | 353,269 | 324,100 |

### Balance outstanding at the year end:

**(in ₹)**

| | **As at March 31, 2015** | **As at March 31, 2014** |
|---|---|---|
| **Particulars** | **Holding Company** | **Holding Company** |
| **Borrowings:** | | |
| Fortis Healthcare Limited | 3,532,691 | 3,241,003 |
| | | |
| **Other liabilities:** | | |
| Fortis Healthcare Limited | 317,942 | 291,690 |

## 6. Details of dues to Micro and Small Enterprises as per MSMED Act, 2006

During the period ended December 31, 2006, Government of India has promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 02, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. The management has confirmed that none of the suppliers have confirmed that they are registered under the provision of the Act. In view of this, the liability of the interest and disclosure are not required to be disclosed in the financial statements.

**7. Previous year figures**

Previous year figures have been regrouped / reclassified, where necessary, to conform to this year's classification.

As per our report of even date

| | | |
|---|---|---|
| **For S.R. Batliboi & Co. LLP**<br>Firm registration number: 301003E<br>Chartered Accountants | **For and on behalf of the Board of Directors of Fortis La Femme Limited (formerly known as Fortis Health Management (West) Limited)** | |
| **per Sandeep Sharma**<br>Partner<br>Membership No. 93577 | **Daljit Singh**<br>Director<br>DIN 00135414 | **Rajiv Kapoor**<br>Director<br>DIN 06973990 |
| Place: Gurgaon<br>Date: May 26, 2015 | Place: Gurgaon<br>Date: May 26, 2015 | |