



Date: 14-02-2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai - 400 001

To,
National Stock Exchange of India Limited
Listing Department "Exchange Plaza,"
C-1, Block G, Bandra - Kurla Complex
Bandra (E),
Mumbai - 400 051.

Scrip Code: 544666

Dear Sir/Madam

Sub. : Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 -

Pursuant to provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that company file petition no.-CP/23(AHM)2025 under section 131 of the Companies Act 2013 and order pronounced by NCLT, Ahmedabad regarding voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024.

We enclose herewith the copy of order required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as enclosed to this letter.

Kindly take the above intimation on your records.

This intimation is also uploaded on the Company's website at:
www.gujaratsuperspecialityhospital.com

Thanking You.

For Gujarat Kidney and Super Speciality Limited

Niki Tiwari
Company secretary & Compliance Officer
Membership No.45550



Gujarat Kidney And Superspeciality Limited

Formerly known as Gujarat Kidney And Superspeciality Private Limited / Previously known as Vihaan Medicare Private Limited
CIN : U85300GJ2019PLC111559

Reg. Office : Plot No.1, City Survey No 1537/A, Gokak Mill Compound, Jetalpur Road, Alkapuri,
Vadodara - 390020, Gujarat, India. E-mail : gujaratkidneyhospital1@gmail.com / www.gujaratsuperspecialityhospital.com

For Appointment Please Dial ☎ 0265 - 2984 800 / +91 96870 79991

Annexure-A

a	nature and details of the action(s) taken, initiated or order(s) passed;	The Company has filed an Application for voluntary Revision of Board Report and Financial Statements for FY 2021-22, 2022-23 and 2023-24.
b	date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Order pronounced 6 th February 2026
c	details of the violation(s)/contravention(s) committed or alleged to be committed	<p>The Company has not violated or contravened any provisions of the Companies Act,201. But has applied voluntary for revision in Board Report and Financial Statements, Details of the same are mentioned below</p> <p>As per para4 of the application company has disclosed following non-compliances pertains to Board's report application u/s 130 of the Companies Act, 2013 and Financial Statement as under:</p> <p>Financial Year 2021-22</p> <ol style="list-style-type: none"> 1. In Para relating to Directors' responsibility Statement of Directors report on page No.4 of original Directors Report, in the last sub para,reference of the section has been wrongly mentioned as sub clause (e) of section 134(5) . 2. In the para relating to"Extract of the Annual Return"on page no 2 of the original Director report ,there is paste error in the clause from the previous years report. The correct reporting under this clause is as under which is required to be replaced. "Pursuant to section 92(3) read with section 134(3)(a) of the Companies Act, 2013, an Annual Return as March 31, 2022 if required to uploaded on the website of company, if any. Given the fact that the company does not have any website, company has not been uploaded Annual Return on website. <p>Financial Year2022-2023</p> <ol style="list-style-type: none"> 1. In point No. 13, table showing details of board meetings held during the year, date of 3rd Board meeting has been mentioned

as 25/09/2022 instead of correct date 03/09/2022. The same needs to be corrected.

2. In point No. 15 relating to change in Directors, date of appointment of Pragnesh Bharpoda as Additional Director has been mentioned as 25/09/2022 whereas actual date of appointment is 25/09/2023. The same needs to be corrected.

Financial Year 2023-24

1. In point No. 7 second para relating to Change in status of Company (Private to Public)" effective date of change in status has been mentioned as 24/11/2024 instead of actual date of 24/11/2023. The same needs to be corrected.

2. Correction in "Note No. 26 of Notes On Account forming part of Audited Financial Statements, there is error in categorization of the amount as "Loan to directors' which is in fact not in the nature of Loan to director. As explained by the Management and confirmed by the statutory auditors of the company. The amount is reported on account of business transfer agreement executed by the company for takeover of the business of the firm, Gujarat Kidney and Super Speciality the amount pertains to the Business

d impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible

No impact on Financial, Operation and Other activities.

(a)The Petitioner Company viz. Gujarat Kidney and Super Speciality Ltd is allowed for voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 as stated in the application.

(b) The Registrar of Companies is directed to allow submission of the Annual Report along with Revised Board's Report and notes on accounts for the financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 in online system of MCA in Form-AOC 4. The Company shall file the Forms within 30 days of this order.

(c) The RoC shall take revised filing and update in filing system of MCA in Form AOC 4 within 30 days from the date of receipt of this order.

(d) As per the provisions provided under Section 450 of the companies Act, 2013, the Applicant Company is directed to pay Rs. 10,000/- (Rupees Ten Thousand Only) through online payment in www.mca.gov.in under miscellaneous fee by mentioning particulars as "Payment for Revision of Board's Report and accounts of the Company for FY 2021-2022 to 2023-2024.

(e) It is made clear that this order shall not preclude any of the authorities from seeking any information or documents from the Petitioner, in accordance with law, in the process of any proceedings as per the revised financial statement of the Applicant Company. Further, in the said process, if the Applicant Company is required to pay any charges ' or taxes, it has to pay the same in accordance with law. No waiver is permitted.

Free of Cost Copy

IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT - 1, AHMEDABAD

ITEM No.303
CP/23(AHM)2025

Order under Section Sec. 131 of CA 2013

IN THE MATTER OF:

Gujarat Kidney and Super Speciality Limited
V/s
Registrar of Companies, Gujarat

.....Applicant

.....Respondent

Order delivered on: 06/02/2026

CORAM:

MR. SHAMMI KHAN, HON'BLE MEMBER (J)
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

ORDER
(Hybrid Mode)

The case is fixed for pronouncement of the order. The order is pronounced in the open court, vide separate sheet.

-sd-

SANJEEV SHARMA
MEMBER (TECHNICAL)

-sd-

SHAMMI KHAN
MEMBER (JUDICIAL)



IN THE NATIONAL COMPANY LAW TRIBUNAL,
DIVISION BENCH, COURT- I, AHMEDABAD

CP/23(AHM)2025

[A Petition filed under Section 131 of the Companies Act, 2013]

In the matter of:

Gujarat Kidney and Super Speciality Limited

(Originally Vihaan Medicare Private Limited)

(CIN: U85300GJ2019PLC111559)

A Company registered under the provisions of
The Companies Act, 2013 and having

Registered office at

Plot No.1, City Sarve No. 1537/A, Jetalpur Rd,

Gokak Mill Compound, Alkapuri,

Vadodara, Gujarat, India, 390020

....Applicant

Versus

Registrar of Companies, Gujarat

Having address at:

ROC Bhavan, Opp. Rupal Park,

Nr. Ankur Cross Roads,

Naranpura, Ahmedabad-380013.

....Respondents

Order Pronounced On: 06.02.2026

C O R A M:

SH. SHAMMI KHAN, HON'BLE MEMBER (JUDICIAL)

SH. SANJEEV SHARMA, HON'BLE MEMBER (TECHNICAL)

A P P E A R A N C E:

For Applicant : Mr. Ashish C Doshi, PCS

For Respondent/RoC : Ms. Inshani Pandya, Deputy RoC

ORDER
[Per: Bench]

1. This petition has been filed by the Gujarat Kidney and Super Speciality Limited on 28.03.2025 vide inward no. E00830 under Section 131 of the Companies Act, 2013 seeking the following prayers:-

1. *To allow the present application under section 131 for voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024.*
2. *To direct Registrar of Companies to allow submission of the Annual Report along with Revised of Board's Report and notes on accounts for the financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 in online system of MCA in Form-AOC 4.*
3. *Any other relief as the tribunal may things fit and proper.*

2. The facts of the case as narrated in the petition are summarized in the following manner:-

1. That the Applicant Company is engaged in the business of running hospitals and medical centres more specifically described in the Main objects of the Memorandum of Association of the company as under:-

"To carry on business to establish, organize, acquire, undertake, promote, develop, own, run, manage, operate, administer, Multispecialty Hospitals, Clinics, Polyclinics, Nursing Homes,

Diagnostic Centers, Scan Centers, chemist shops, blood banks, eye banks, kidney banks, Dispensaries, Maternity Homes, Child Welfare, Clinical and Pathological testing laboratories, Consulting Chambers, X-Ray and ECG Clinics, Sonography Centers, Physiotherapy Centers, Dialysis Centers, Polio Clinics, Health and Fitness Centers, Research Laboratories and centers in India and abroad for the reception and treatment of persons suffering from illness for the treatment of persons during convalescence or of persons requiring medical attention, rehabilitation, solely for philanthropic purpose and the use of surgical instruments and furniture, medical equipment, diagnostic equipment and instruments, and to act as Consultant and Advisers providing technical know-how, technical services and allied services for the establishment, operation and improvement of Nursing Homes. Hospitals, Clinics, Medicals Institutions, including training centre for medical and para medical staff, technical people, Medical Centers, Diagnostic Centers and Laboratories in India and abroad as specified in the main objects of the Memorandum of Association of the company.

- II. That the Authorized share capital of the company is
Rs.38,00,00,000/- (Rupees Thirty Eight Crore Only)



(m) the conservation of energy, technology absorption, foreign exchange earnings and outgo, in such manner as may be prescribed;

(n) a statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the company;

(o) the details about the policy developed and implemented by the company on corporate social responsibility initiatives taken during the year,

(p) in case of a listed company and every other public company having such paid-up share capital as may be prescribed, a statement indicating the manner in which formal (annual evaluation of the performance of the Board, its Committees and of individual directors has been made;]

(q) such other matters as may be prescribed.

[Provided that where disclosures referred to in this sub-section have been included in the financial statements, such disclosures shall be referred to instead of being repeated in the Board's report.

Provided further that where the policy referred to in clause (e) or clause (o) is made available on company's website, if any, it shall be sufficient compliance of the requirements under such clauses if the salient features of the policy and any change therein are specified in brief in the Board's report and the web-address is indicated therein at which the complete policy is available)

(3A) The Central Government may prescribe an abridged Board's report, for the purpose of compliance with this section by One Person Company or small company

(4) The report of the Board of Directors to be attached to the financial statement under this section shall, in case of a One Person Company, mean a report containing explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report.

(5) The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) shall state that-

(7) A signed copy of every financial statement, including consolidated financial statement, if any, shall be issued, circulated or published along with a copy each of-

(a) any notes annexed to or forming part of such financial statement;

(b) the auditor's report; and

(c) the Board's report referred to in sub-section (3).

(8) If a company is in default in complying with the provisions of this section, the company shall be liable to a penalty of three lakh rupees and every officer of the company who is in default shall be liable to a penalty of fifty thousand rupees.]

- V. That during the Financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 the company was required to disclose various details in the Board's Report u/s 134 of The Companies Act, 2013 however, there were inadvertent and typographical errors which are summarized as under year-wise.

A. During Financial year ended on 31/03/2022

- I. In Para relating to **Directors' Responsibility Statement** of Directors report on page No. 4 of original Directors Report, in the last sub para, reference of the section has been wrongly mentioned as "Sub clause (e) of Section **134 (3)**" in place of the correct reference of the section as "sub clause (e) of Section **134 (5)**"

- II. In the Para relating to "Extract of Annual Return" on page No. 2 of the original Directors Report, there is copy paste error in the clause from the previous year Report. The Correct reporting under this clause is as under which is required to be replaced.

"Pursuant to section 92(3) read with section 134 (3) (a) of The Companies Act, 2013, an Annual Return as on March 31, 2022 if required to be uploaded on the website of the company, if any. Given the fact that the company does not have any website, the company has not uploaded the Annual Return on its website."

- III. Following para at page No. 6 of revised directors report is added for disclosure relating to not accepting any deposits from public or loans availed from Directors or from their relatives.

"DEPOSITS:

During the year under review, your Company has not accepted any deposits from public within the meaning of Section 73 of the Companies Act, 2013 ("the Act") read with Companies (Acceptance of Deposits) Rules, 2014. The Company has no unclaimed / unpaid matured deposit or interest due thereon.

DETAILS OF LOANS AVAILED FROM DIRECTORS OR THEIR RELATIVES:

As required under Clause (viii) of Rule 2 of Companies (Acceptance of Deposits) Rules, 2014, during the year under review the Company has not availed any loans from its Directors and/or from their relatives"

B. During Financial Year ended on 31/03/2023

- I. In point No. 13, table showing details of board meetings held during the year, date of 3rd Board meeting has been mentioned as 25/09/2022 instead of correct date 03/09/2022. The same needs to be corrected.
- II. In point No. 15 relating to change in Directors, Date of appointment of Pragnesh Bharpoda as Additional Director has been mentioned as 25/09/2022 whereas actual date of appointment is 25/09/2023. The same needs to be corrected.

C. During Financial Year ended on 31/03/2024.

- I. In point No. 7-second para relating to "Change in status of Company (Private to Public)" effective date of change in status has been mentioned as 24/11/2024 instead of actual date of 24/11/2023. The same needs to be corrected.

- II. Correction in **"Note No. 26"** of Notes on Accounts forming part of Audited Financial statements, there is error in categorization of the amount as "Loan to Directors" which is in fact not in the nature of Loan to director. As explained by the management and confirmed by the statutory auditors of the company, the amount is reported on account of business transfer Agreement executed by the company for takeover of the business of the firm Gujarat Kidney and Super Speciality the amount pertains to the "Business transfer Collectibles"
- III. That to rectify clerical errors/omissions in the Board's Report for the financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 as well as correction in Notes on accounts forming part of audited Financial statements for the Financial year ended on 31/03/2024 as mentioned hereinabove, as per an expert advice, Board of directors decided to make necessary corrections in the Board's Report for three financial years as well Notes on accounts forming part of Audited Financial statements and got the revised Boards Report as well as Notes on



accounts alongwith original unaltered Financial statements approved at the meeting of Board of directors as per Board resolution attached to this application.

IV. That it is most respectfully submitted that present rectification is an act of correcting the inadvertent and typographical errors and omission in the Board's Report for the past three financial years as well as note No. 26 in the Notes on Accounts for the financial year ended on 31/3/2024. It is most respectfully submitted that by making present corrections as mentioned in the present application, there will not be any impact on the Audited Financial statements and figures reported in the Audited Financials statement for financial year 31/03/2022, 31/03/2023 and 31/03/2024 respectively.

V. That for due compliance of the provisions of Companies Act, 2013 and to reflect true and correct particulars in the Board's Report as well as financial statements of the company, the Revised Boards Report and corrected notes on accounts were placed before the Board at its meeting held on 15/03/2025

alongwith unaltered Financial statements for said three Financial years to which such Boards Report as well as Notes on accounts were attached and the same were considered and approved at the duly convened Board meeting of the company.

A Copy of revised Boards Report (original and Revised with necessary corrections) for three Financial years as well as corrected Note No. 26 of the Notes on Accounts forming part of accounts for financial year ended on 31/3/2024 alongwith original unaltered Audited Financial statements and the Boards Report are attached to this application as **Annexure C (Colly)**.

VI. That it is further submitted that the company had submitted its audited financial statements alongwith Boards Report (with errors) for the Financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024, alongwith Form AOC -4 in online filing system of MCA vide SRN as mentioned hereunder (A copy said Form and Challan are attached as **Annexure "D" Colly**)



Sr. No.	Financial year ended on	SRN No.	Date of submission
01	31/03/2022	F4517535	19/11/2022
02	31/03/2023	F747016373	29/10/2023
03	31/03/2024	N24912743	21/12/2024

VII. That for the purpose of giving effect of rectification of error in Boards Report attached to the Financial statements for three Financial Year ended on 31/03/2022, 31/03/2023 and 31/03/2024 as well as Notes on Accounts for the Financial year ended on 31/03/2024 the same will be adopted by the shareholders at the Extra Ordinary General Meeting upon approval of Hon'ble Tribunal, and the company will be required to file revised Form AOC 4 with MCA system.



VIII. That for the purpose of revision of Boards Report attached to and forming part of Audited Financial statements for past three preceding financial years ended on 31/03/2022, 31/03/2023 and 31/03/2024 as well as notes forming part of financial statements for the financial year ended on 31/03/2024, pursuant to provisions of section 131

of The Companies Act, 2013, it is necessary to make application to Adjudicating Authority of the Companies Act, 2013. The provisions of section 131 states as under.

Voluntary Revision of Financial Statements or Board's Report:

Section 131.

(1) If it appears to the directors of a company that-

- (a) the financial statement of the company, or
- (b) the report of the Board,

do not comply with the provisions of section 129 or section 134 they may prepare revised financial statement or a revised report in respect of any of the three preceding financial years after obtaining approval of the Tribunal on an application made by the company in such form and manner as may be prescribed and a copy of the order passed by the Tribunal shall be filed with the Registrar:

Provided that the Tribunal shall give notice to the Central Government and the Income tax authorities and shall take into consideration the representations, if any, made by that Government or

the authorities before passing any order under this section:

Provided further that such revised financial statement or report shall not be prepared or filed more than once in a financial year.

Provided also that the detailed reasons for revision of such financial statement or report shall also be disclosed in the Board's report in the relevant financial year in which such revision is being made.

(2) Where copies of the previous financial statement or report have been sent out to members or delivered to the Registrar or laid before the company in general meeting, the revisions must be confined to-

(a) the correction in respect of which the previous financial statement or report do not comply with the provisions of section 129 or section 134; and

(b) the making of any necessary consequential alternation.

(3) The Central Government may make rules as to the application of the provisions of this Act in relation to revised financial statement or a revised

director's report and such rules may, in particular-
(a) make different provisions according to which the previous financial statement or report are replaced or are supplemented by a document indicating the corrections to be made; (b) make provisions with respect to the functions of the company's auditor in relation to the revised financial statement or report; (c) require the directors to take such steps as may be prescribed

IX. That the applicant most respectfully submits that the company has prepared revised Boards Report on the Audited Financial Statements of the company for F. Y. ended on 31/03/2022, 31/03/2023 and 31/03/2024 as well as revised Notes on Accounts for the financial year ended on 31/03/2024 in place of earlier Reports attached to the Financial statements for the said period which were containing errors as mentioned in the application.

A copy of Revised Annual Report of the company including Boards Report as well as Notes on accounts are attached to this application as mentioned elsewhere in the present application. ✓

That in view of the facts mentioned hereinabove, the present application has been moved to seek permission of the Hon'ble Tribunal to allow voluntary revision in Boards Report forming part of Financial statements as well as voluntary revision of Notes forming part of Audited Financial statements, in compliance with the provisions of section 129, 134 of The Companies Act, 2013 and further direct The Registrar of Companies, Gujarat to allow the applicants to submit Revised Form AOC 4 alongwith the unaltered Financial statements along Boards Report for the preceding three financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 in online filing system of MCA 21.

-  3. This Tribunal vide its order dated 17.04.2025 had directed the Petitioner to serve notices upon the Statutory Authorities viz., RD, RoC, and Income Tax. Further, the Statutory Authorities were also directed to file their replies within four weeks from the date of receipt of notice. Additionally, in terms of Rule 35 of the NCLT Rules, 2016 the Applicant Company was directed to advertise the Notice of hearing in **Form No. NCLT 3A**

in two leading newspapers having sufficient circulation in the area where the Applicant Company is situated, out of which one in English Newspaper and one in Vernacular Newspaper with vernacular contents within seven days to inform other potentially interested parties about ongoing proceedings that may affect them for inviting objections in writing, if any.

4. In compliance of the order dated 17.04.2025, the Petitioner filed a proof of service affidavit on 23.05.2025 vide inward no. D-3285, which reflected that notice upon the RD, ROC, and Income Tax Department was shown to be served on 29.04.2025 by way of hand delivery against the acknowledgement as well as through email on 30.04.2025. Further, a publication was also carried out in two newspapers, one in English and one in the vernacular, in "Business Standard" and "Jansatta" on 24.04.2025, in NCLT Form-3(A).

5. The RoC filed its reply in the shape of report on 13.11.2025 vide inward no. R-488. The RoC in its reply, at para 7 has given the observation / report as per Ministry's O.M. No. DGCOA/1/2019-Misc. dated 24.10.2019 which are as under:-

1.	Eligibility of the application	<p>The Company has filed an application before the Hon'ble National Company Law Tribunal (NCLT) for voluntary revision of audited financial statements under section 131 of Companies Act, 2013 for Financial Year 2022-23 subject to approval of Hon'ble NCLT with the following prayers:</p> <ol style="list-style-type: none"> 1. To allow the present application under Section 131 for voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024. 2. To direct Registrar of Companies to allow submission of Annual Report alongwith Revised of Board's Report and notes on accounts for the financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 in online filing system of MCA in Form AOC 4. 3. Any other relief as the tribunal may thing fit and proper
2.	Order of the Court/NCLT regarding establishment of fraud on application u/s 130 of the Act	No such information is available in this office.
3.	Order of the Court/NCLT regarding mismanagement raising doubt on the reliability of the financial statements on application u/s 130 of the Act	No such information is available in this office.



<p>4. Details of the financial years number of financial years for which revision is sought including.</p>	<p>The Company has filed application under Section 131 of the Companies Act to file revised form AOC-4 XBRL for the financial year 2021-22, 2022-23 and 2023-24.</p>
<p>5. How the company has not complied with the provisions of Section 129 of Section 134 on application u/s 130 of the Companies Act, 2013</p>	<p>As per para 4 of the this application, the company has disclosed following non-compliances pertains to Board's report and Financial Statement as under:</p> <p style="text-align: center;">Financial Year 2021-22</p> <ol style="list-style-type: none"> 1. In Para relating to Directors' responsibility Statement of Directors report on page No.4 of original Directors Report, in the last sub para, reference of the section has been wrongly mentioned as 'Sub clause (e) of section 134(5)' in place of the correct reference of the section of the section as sub clause (e) of section 134(5) 2. In the para relating to "Extract of Annual Return" on page No. 2 of the original Directors Report, there is copy paste error in the clause from the previous years report. The correct reporting under this clause is as under which is required to be replaced. <i>"Pursuant to section 92(3) read with section 134(3)(a) of the Companies Act, 2013, an Annual Return as on March 31, 2022 if required to be uploaded on the website of the company, if any. Given the fact that the company does not have any website, the company has not been uploaded Annual Return on website."</i> <p style="text-align: center;">Financial Year 2022-23</p> <ol style="list-style-type: none"> 1. In point No. 13, table showing details of board meetings held during the year, date of 3rd Board meeting has been mentioned as





		<p>25/09/2022 instead of correct date 03/09/2022. The same needs to be corrected.</p> <p>2. In point No. 15 relating to change in Directors, date of appointment of Pragnesh Bharapoda as Additional Director has been mentioned as 25/09/2022 whereas actual date of appointment is 25/09/2023. The same needs to be corrected.</p> <p>Financial Year 2023-24</p> <p>1. In point No. 7 second para relating to "Change in status of Company (Private to Public)" effective date of change in status has been mentioned as 24/11/2024 instead of actual date of 24/11/2023. The same needs to be corrected.</p> <p>2. Correction in "Note No. 26 of Notes on Accounts forming part of Audited Financial Statements, there is error in categorization of the amount as "Loan to directors" which is in fact not in the nature of Loan to director. As explained by the management and confirmed by the statutory auditors of the company. The amount is reported on account of business transfer agreement executed by the company for take over of the business of the firm Gujarat Kidney and Super Speciality the amount pertains to the Business transfer collectibles.</p>
6.	Whether the company has filed any revised financial statements more than once earlier in the particular financial year on application u/s 130.	No such information available in this office.
7.	Whether RoC is checking as to the disclosure of	The same shall verify after filing of revised AOC-4 (XBRL) for the Financial Year

	the revision in the financial statements file subsequently after approval of the revision by the competent courts.	2021-22, 2022-23 and 2023-24, if allowed by the Hon'ble NCLT.
8.	Where copies of the previous financial statement or report have been sent out to members or delivered to the Registrar or laid before the company in general meeting, the revisions must be confined to the correction in respect or which the previous financial statement or report do not comply with the provisions of Section 129 or section 134 of the Companies Act, 2013 and making of any necessary consequential alteration	No such instances have come to Notice of ROC, Ahmedabad.
9.	Financial impact of the proposed revision in the financial Statement(s)	It is mentioned that the revision pertains to wrongly mentioned/omission of the notes to accounts of the Board Report and notes on accounts forming part of audited financial statements for the financial year ended 31.03.2024. As such there is no impact of the proposed revision in the Financial Statements as mentioned at para 7 of this application.



10.	Copy of application and enclosures such as financial Statements, Board report, Auditor report and any other relevant documents required with reference to the case are not enclosed	As per the record, it appears that in the copy of application relevant documents are enclosed.
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That this office has initiated adjudication proceedings against the Company for violation/ default under section 42(9) of the Companies Act, 2013.

6. We have heard Ld. PCS for the Petitioner, Ld. Deputy RoC for the Respondent/RoC, considered the oral submissions of both parties and perused the material on record.

7. We note that this petition has been filed under Section 131 of the Companies Act, 2013 seeking approval of this Tribunal for voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024.

8. Notices were issued and served on the RD, ROC and Income Tax Department. The ROC has filed its report, as

extracted above, and no objection to the proposal of the Company are filed. No representation is received from the office of the RD or the Income Tax Department.

9. We have gone through the Petition and requests made therein and the RoC report and it appears corrections requested in the report of the Board and statements are **clerical and typographical errors and are inadvertent**, and do not affect the financial statements or their disclosures. The same have has no effect on any financial statement and does not prejudice the interests of anyone. The corrections are sought to present the correct picture based on the relevant facts. The revised Board's Report has already been approved by the Board of Directors in accordance with Section 131 of the Companies Act, 2013. Further, no adverse reply was given by RoC.

10. In view of the above, this Tribunal passes the following orders: -

- (a) The Petitioner Company viz. Gujarat Kidney and Super Speciality Ltd is allowed for voluntary revision of Board's Report as well as notes forming part of unaltered Audited Financial Statements for the three preceding financial year ended on



31/03/2022, 31/03/2023 and 31/03/2024 as stated in the application.

- (b) The Registrar of Companies is directed to allow submission of the Annual Report along with Revised Board's Report and notes on accounts for the financial year ended on 31/03/2022, 31/03/2023 and 31/03/2024 in online system of MCA in Form-AOC 4. The Company shall file the Forms within 30 days of this order.
- (c) The RoC shall take revised filing and update in filing system of MCA in Form AOC 4 within 30 days from the date of receipt of this order.
- (d) As per the provisions provided under Section 450 of the companies Act, 2013, the Applicant Company is directed to pay Rs. 10,000/- (Rupees Ten Thousand Only) through online payment in www.mca.gov.in under miscellaneous fee by mentioning particulars as "Payment for Revision of Board's Report and accounts of the Company for FY 2021-2022 to 2023-2024.
- (e) It is made clear that this order shall not preclude any of the authorities from seeking any information or documents from the Petitioner, in accordance with law, in the process of any proceedings as per the revised financial statement of the Applicant Company. Further, in the said process, if the



Applicant Company is required to pay any charges or taxes, it has to pay the same in accordance with law. No waiver is permitted.

11. It is clarified that this order does not affect the adjudication proceedings initiated by the ROC against the Company for violation/ default under section 42(9) of the Companies Act, 2013.
12. Accordingly, CP/23(AHM)2025 is allowed in terms of above order.
13. A certified copy of this order may be issued, if applied for, upon compliance with all requisite formalities.

-sd- ✓

SANJEEV SHARMA
MEMBER (TECHNICAL)



Prepared by Bhushik
Signature [Signature]
Date 09/02/26

-sd-

SHAMMI KHAN
MEMBER (JUDICIAL)

Certified to be True Copy of the Original
Raj Vaibha
Assistant Registrar
NCLT, Ahmedabad Bench
Ahmedabad
09/02/26

M.P. Jurever
received
14.2.26