

POCT SERVICES PRIVATE LIMITED

PAN : AAFCP9672B

Independent Audit Report on the Consolidated Financial Statements

Financial Year	:	2019-2020
Assessment Year	:	2020-2021
Date of Audit Report	:	02/12/2020



MAYANK MEHROTRA & ASSOCIATES
MAYANK MEHROTRA
Chartered Accountants

Mayank Mehrotra & Associates
CHARTERED ACCOUNTANTS
316, Murli Bhawan, 10A Ashok Marg, LUCKNOW P. NO.: 4108839 / 9935599100
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INDEPENDENT AUDITOR'S REPORT

To,
The Members of POCT Services Private Limited,

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying financial statements of POCT Services Private Limited (hereinafter referred to as "the Holding Company") and one of its Associate Company- POCT Science House Pvt. Ltd. (the Holding Company and its Associate together hereinafter referred to as "the Group") which comprise the Consolidated Balance Sheet as at 31 March 2020, The Consolidated Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of the consolidated financial statements in terms of the requirements of the Companies Act, 2013 ("the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its Associate and is in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. While conducting the 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 there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Group in preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Group has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) & (c) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 consolidated state of affairs of the Group, its associates as at 31.03.2020, and their consolidated profit/loss and their consolidated cash flows for the year ended on that date.

Other Matters

We have audited the financial statements / financial information of **POCT Science House Pvt. Ltd.** (Associates Company). The consolidated financial statements also include the Group's share of net profit/loss of Rs. -1634577/- for the year ended 31st March, 2020, in respect of **POCT Science House Pvt. Ltd.** (Associates Company), whose financial statements / financial information have been audited by us. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of Associates is based on the reports of the Associate Company

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report to the extent applicable, 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 of the aforesaid consolidated financial statements.
 - b) in our opinion proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the report of the other auditor;
 - c) the Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
 - d) in our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;



- e) on the basis of the written representations received from the directors of the Holding Company as on 31 March 2020 taken on record by the Board of Directors of the Holding Company and the Subsidiary company and the report of the statutory auditors of its associate company, none of the directors of the Group companies and its associate company is disqualified as on 31st March 2020 from being appointed as a director of that Company 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 Group and the operating effectiveness of such controls, refer to our separate report in "Annexure A"; and
- 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 and the other auditors:
- As per information furnished to us there is no pending litigation which has a financial impact and has not been disclosed in financial statement of the Group.
 - The Group and its associates did not have any material foreseeable losses on long-term contracts including derivative contracts.
- iii. There is no such amount required to be transferred, to the Investor Education and Protection Fund by the Group.

Date: 02/12/2020
Place: Lucknow
UDIN: 21406804AAAAFY6886

For Mayank Mehrotra & Associates
Chartered Accountants
Firm's Registration No. 022941C



"Annexure A" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of POCT SERVICES PRIVATE LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31 March 2020, we have audited the internal financial controls over financial reporting of POCT Services Private Limited ("the Holding Company") and its associate company which is a company incorporated in India, as of that date. A separate report of IFC is being given by us as the Auditors of the Associate Company of the Group.

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its Associate Company which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls 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 Companies Act, 2013.

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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial 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 amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of 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 (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 effect 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 of 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, 2020, 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 issues by the Institute of Chartered Accountants of India.

Date : 02/12/2020
Place : LUCKNOW
UDIN: 21406804AAAAFY6886

FOR MAYANK MEHROTRA & ASSOCIATES
(Chartered Accountants)
Reg No. :022941C



STATEMENT OF BALANCE SHEET
Name of the company - M/S POCT SERVICES PRIVATE LIMITED
Consolidated Balance Sheet as at 31st March, 2020

Particulars	Not e	Rs. 31/03/2020	Rs. 31/03/2019
		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	15,300,000.00	15,300,000.00
(b) Reserves and Surplus	2	307,868,359.77	210,260,092.30
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	78,700,576.35	60,045,805.64
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	5	-	-
(b) Trade payables	4	175,945,802.21	137,288,378.99
(c) Other current liabilities	6	31,587,794.42	28,167,777.40
(d) Short-term provisions	7	14,004,757.90	4,597,119.67
Total		623,407,290.65	455,659,174.00
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	66,865,866.46	69,125,387.53
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long term loans and advances	9	1,057,102.38	2,966,525.24
(e) Other non-current assets		5,706,836.83	2,680,664.00
(2) Current assets			
(a) Current investments	10	-	33,600.00
(b) Inventories	11	273,196,986.54	184,413,215.73
(c) Trade receivables	12	110,936,421.40	104,258,029.42
(d) Cash and cash equivalents	13	28,187,596.86	85,310,479.71
(e) Short-term loans and advances			
(f) Other current assets	14	137,456,480.19	6,871,272.36
Total		623,407,290.65	455,659,174.00

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED "

DATE - 02/12/2020 FOR MAYANK MEHROTRA & ASSOCIATES
LUCKNOW
CHARTERED ACCOUNTANTS
FRN NO. 022941C
UDIN - 21406804AAAAFY6886



M/S POCT SERVICES PRIVATE LIMITED

For POCT SERVICES PVT. LTD.

Saurabh Garg

Director

For POCT SERVICES PVT. LTD.

Amita Garg

Director

Director

STATEMENT OF PROFIT AND LOSS
Name of the company - M/S POCT SERVICES PRIVATE LIMITED
Consolidated Profit & Loss statement for the year ended 31st March, 2020

Rs.
31/03/2020

Rs.
31/03/2019

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	15	974,454,476.74	943,590,799.73
Less: Interstate Branch Sale		(124,811,802.27)	(124,927,241.08)
II. Other Income	21	13,593,660.13	6,013,356.73
III. Total Revenue (I + II)		863,236,334.60	824,676,915.38
IV. Expenses:			
Cost of materials consumed	16	632,645,224.87	645,622,869.40
Purchase of Stock-in-Trade		(124,811,802.27)	(124,927,241.08)
Less: Interstate Branch Purchase		(86,783,770.81)	(66,407,161.34)
Changes in inventories of finished goods, work-in-progress and Stock-in-trade	17	167,670,128.11	121,475,942.00
Employee benefit expense	18	8,962,625.76	12,202,954.07
Financial costs	19	8,955,115.50	9,501,069.00
Depreciation and amortization expense	20	116,385,041.33	100,154,961.00
Other expenses		721,022,562.49	697,623,393.05
Total Expenses		721,022,562.49	697,623,393.05
V. Profit before exceptional and extraordinary items and tax	(III-IV)	142,213,772.11	127,053,522.33
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		142,213,772.11	127,053,522.33
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		142,213,772.11	127,053,522.33
X. Tax expense:			
(1) Current tax		42,304,663.45	38,273,602.47
(2) Deferred tax		1,909,422.86	(876,481.42)
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	97,999,685.80	89,656,401.28
XVI. Earning per equity share:			
(1) Basic		65.33	59.77
(2) Diluted		65.33	59.77

AUDIT REPORT

* AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED*
FOR MAYANK MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO. 022941C



M/S POCT SERVICES PRIVATE LIMITED

For POCT SERVICES PVT. LTD. For POCT SERVICES PVT. LTD.

Saurabh Arora Director
 Anurag Arora Director

DATE - 02/12/2020
 PLACE-LUCKNOW

UDIN - 21406804AAAAFY6886

POCT SERVICES PRIVATE LIMITED		
CASH FLOW STATEMENT		
FOR THE FY 2019-20		
(A). Cash Flow From Operating Activities:-	Amount	Amount
NET PROFIT BEFORE TAX		143,848,349.11
Adjustment For:-		
Depreciation Expenses	8,955,115.50	
Financial cost	8,962,625.76	
(Profit) / Loss on Sale of Fixed Assets		
	17,917,741.26	17,917,741.26
Operating Profit before Working Capital Changes:-		161,766,090.37
(-) INCREASE IN INVENTORY	(88,783,770.81)	
(-) INCREASE IN TRADE RECEIVABLE	(6,678,391.98)	
(-) INCREASE IN OTHER CURRENT ASSETS	(130,585,207.83)	
	(226,047,370.62)	(226,047,370.62)
(+) Increase in payable	38,657,423.22	
(+) Increase in CL	3,420,017.02	
(+) Decrease/(Increase) in Short term provisions	9,883,627.06	
	51,961,067.30	51,961,067.30
NET PROFIT BEFORE TAX		(12,320,212.95)
Less: INCOME TAX	44,773,047.60	44,773,047.60
Net cash Flow From Operating Activities.		(57,093,260.55)
(B). Cash Flow From Investing Activities		
(-) Purchase Fixed Assets	(6,695,594.50)	
(-) Increase in Loans & Advances	(3,036,172.83)	
(+) Dividend Received		(9,721,767.33)
Net cash Flow From Investing Activities.		(9,721,767.33)
(C). Cash Flow From Financing Activities:-		
(+) Increase in LT borrowing	18,654,770.71	
(+) Increase in Share Capital		
(-) Financing Cost	(8,962,625.76)	9,692,144.95
Net cash Flow From Financing Activities.		9,692,144.95
Net increase in cash & Cash Equivalents		(57,122,882.93)
Add: Cash and Cash equivalents as at 01.04.2019		85,310,479.71
Cash and Cash equivalents as at 31.03.2020		28,187,596.78
		28,187,596.86

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED "

DATE - 02/12/2020
LUCKNOW

FOR MAYANK MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

M/S POCT SERVICES PRIVATE LIMITED

FRN NO-022041C
UDIN: 21406804AAAACK3004



For POCT SERVICES PVT. LTD.

Saurabh Singh
Director

Director

For POCT SERVICES PVT. LTD.

Anita Singh
Director

Director

Name of the company - M/S POCT SERVICES PRIVATE LIMITED
NOTES TO ACCOUNTS

Particulars		Figures as at the end of current reporting period 31.03.2020	Figures as at the end of current reporting period 31.03.2019
1	Share Capital		
	Equity share capital		
	Authorised share capital		
	Issued, subscribed and fully paid share capital (15,00,000 shares of Rs. 10 each)	40,000,000.00	40,000,000.00
	Amita Garg's Capital A/c (30000 shares of Rs. 10 each)	300,000.00	300,000.00
	Pushpata Garg's Capital A/c (7500 shares of Rs. 10 each)	75,000.00	75,000.00
	Saurabh Garg's Capital A/c (1462500 shares of Rs. 10 each)	14,625,000.00	14,625,000.00
	Ajay Kumar Mahantany	300,000.00	300,000.00
	Total	15,300,000.00	15,300,000.00
2	Reserve and Surplus		
	Security Premium account		3,450,000.00
	Opening balance	-	119,073,396.68
	Add: Current Year Profit	210,260,092.30	89,656,401.28
	Add: Provision For Income Tax w/o A.Y 18-19	97,999,685.80	7,673,938.20
	Add: Refund AY 2018-19	5,023,602.47	-
	Less: Self Assessment Tax	20,700.00	-
	Less- Form C Penalty	-	9,474,000.00
	Less: Custom Penalty	1,024.00	-
	Less: Interest on TDS	-	49,654.00
	Less: Tax FY 2017-18	50.00	48,579.00
	Less: Opening Diff in Fixed Asset	2,430.00	-
	Less: Custom penalty	-	71.87
	Less: TCS	20,050.00	-
	Less: SAT AY 2019-20	-	16,317.00
	Less: Interest on custom Duty	6,575,600.00	-
	Less: TDS FY 2018-19	-	5,022.00
	Less: Income Tax	426,482.80	-
	Less: Tax for 2015-16	1,993.00	-
		9,068.00	-
	Derecognition of share of loss for transactions of Associate Company	1,600,977.00	
	Total	307,868,359.77	210,260,092.30
3	Long-term borrowings		
	Secured		
	(HDFC Auto Loan No 35739362)	-	85,303.16
	(HDFC Auto Loan No 39987972)	-	2,662,844.00
	(Allahabad Bank 50196422153)	-	-
	HDFC AUTO LOAN NO 65975585	-	-
	ADITYA BIRLA FINANCE LTD	1,776,472.13	-
	CAPITAL FIRST LTD A/C No. 15929906	2,441,686.80	3,812,094.11
	INDIA BULL IVF FINANCE 18215	4,122,942.63	6,465,022.40
	INDIA INFOLINE FINANCE	1,918,061.00	2,994,604.00
	INDUSIND BANK NEW LOAN -99807	1,029,065.26	1,647,778.20
	UNITED PETRO FINANCE (031)	2,511,732.00	4,068,761.00
	ICICI Bank Loan UPLUC00035203414	-	2,722,119.00
	Loan For (Creta Car) A/C No.50350738194	-	825,936.40
	HDFC LOAN (97608410)	-	660,615.00
	India Infoline Finance (HC4159)	9,648,318.50	-
		1,514,909.23	2,819,873.28



For POCT SERVICES PVT. LTD.

Amita Garg Director

For POCT SERVICES PVT. LTD.
Saurabh Garg

Director

HDFC Auto Loan No 48441288
HDFC Auto Loan No 51842243
HDFC Loan A/C NO. 55445459
Fullerton India Loan 027702410221555
Allahabad Bank Vehicle Loan (Innova Crista Car)
HDFC BANK (50200038045582) (OD)

UNSECURED LOANS

Saurabh Garg Unsecured Loan
Amita Garg Unsecured Loan
Abhay Agarwal Unsecured Loan

Total

4 Trade payables
Trade payables

Total

5 Short-term borrowings
Secured

Cash Credit (Allahabad Bank C.C -50198641004)

Total

6 Other current liabilities
POCT Science House Pvt Ltd (share payment)
Salary Payable
Employee PF & ESIC
Employer Cont to PF
PF Admin Charges Payable
Lab Expenses Payable
Office Expenses Payable
Advance from Debtors
Donation Payable
Audit Fee Payable
GST payable
Consultancy Payable
Other Creditors
Director's Remuneration Payable
Travelling Payable
Service Payable
ADVANCE HDFC LOAN A/C NO. 55445459
Tds On Commission
Tds On Consultancy
Tds On Contract Liabilities
Tds On Salary
Tds On Rent
Tds u/s 195
Rent Payable
ICICI Lombard General Insurance Ltd.
Trade Payables
CRISIL
Commission Payable
Security From Swastik Biotech (Rental Machine)

Total

7 Short-term provisions

Provision for Income Tax
Less: Advance Tax
Less: TDS & TCS



235,948.08	323,117.63
372,645.62	893,604.88
-	6,435,817.56
653,712.27	1,509,703.02
-	1,263,612.00
31,420,082.83	-
10,614,000.00	10,614,000.00
8,341,000.00	8,341,000.00
1,900,000.00	1,900,000.00
78,700,576.35	80,045,805.64
175,945,802.21	137,288,378.99
175,945,802.21	137,288,378.99
-	-
-	-
-	50,000.00
8,491,197.53	6,711,662.00
326,228.00	289,058.00
262,502.00	212,138.00
11,954.00	9,857.00
58,237.00	37,064.00
38,575.13	46,502.38
1,941,582.00	-
63,843.00	63,843.00
164,418.00	164,418.00
-	6,940,375.82
117,519.00	251,439.00
2,378,176.40	1,895,780.76
6,140,312.36	5,903,371.00
2,272,437.00	1,771,059.00
-	70,784.00
-	55,111.44
400,352.00	66,242.00
-	68,260.00
35,767.00	84,097.00
7,022,549.00	1,659,816.00
72,587.00	60,167.00
-	21,528.00
36,933.00	4,690.00
335,935.00	335,935.00
394,579.00	394,579.00
14,160.00	-
7,941.00	-
1,000,000.00	1,000,000.00
31,587,794.42	28,167,777.40
42,304,663.45	38,273,602.47
(27,500,000.00)	(33,250,000.00)
(799,905.55)	(426,482.80)

For POCT SERVICES PVT. LTD.

Amita Garg
Director

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

	Total	14,004,757.90	4,597,119.67
8 Tangible assets			
Land/Building/Plant & Equipment/Furniture & Fixtures/ Vehicles/Office Equipment/Others(individually)			
Opening balance			
Add: Acquisition		69,125,387.53	60,186,825.21
		6,995,594.42	18,439,631.32
	Sub total	75,820,981.95	78,626,456.53
Less: Disposals			
Gross block at year end(a)		75,820,981.95	78,626,456.53
Less: Depreciation			
Opening depreciation			
Depreciation for the year		8,955,115.50	9,501,069.00
Total accumulated depreciation(b)		66,865,866.46	69,125,387.53
Net carrying value (a) - (b)	Total	66,865,866.46	69,125,387.53
9 Long Term Loans and Advances			
Security Deposits		5,706,836.83	2,680,664.00
	Total	5,706,836.83	2,680,664.00
10 Current Investemnts			
POCT Science House Pvt Ltd		50,000.00	33,600.00
		50,000.00	33,600.00
11 Inventories			
Finished Goods		273,196,986.54	184,413,215.73
	Total	273,196,986.54	184,413,215.73
12 Trade receivables			
Secured/Unsecured/Doubtful		110,936,421.40	104,258,029.42
	Total	110,936,421.40	104,258,029.42
13 Cash and cash equivalents			
Balances with banks		21,403,516.70	76,989,419.51
Cash in hand		6,784,080.16	8,321,060.20
	Total	28,187,596.86	85,310,479.71
14 Other current assets			
Commission Recivable From Draeger Medical India Pvt		524,739.00	524,739.00
Prepaid Insurance		98,753.16	388,869.00
Advance Custom Duty Charges		125,350.00	548,421.00
Advance Infoline		73,312.00	73,312.00
Amount under Dispute		106,347.00	106,347.00
Allahabad Bank FDR		75,000.00	58,500.00
LABX DD. FDR & BG		684,927.00	684,927.00
Preliminary Expenses		95,920.00	143,880.00
Manpower Receivable		10,255.00	10,255.00
Prepaid Employee Health Insurance		232,958.00	-
Custom Duty Refundable		32,199.00	383,281.00
Custom Duty Assests		-	100,297.00
Prepaid AMC Charges		53,973.00	-
TDS on GST		210,489.00	51,923.00
VAT Form 31		135,964.00	135,964.00
GST Reconciliation		1,800.00	1,342,477.53
HDFC FDR		75,000,000.00	-
TDS on consultancy		78,900.00	-
Stock Insurance Prepaid		49,194.00	-



For POCT SERVICES PVT. LTD.

Saurabh Gang
Director

For POCT SERVICES PVT. LTD.

Anita Gang
Director

	Deferred Revenue expense	178,864.00	-
	Interest on FDR Accrued	3,507,778.90	64,132.00
	Drug Licence Fee Prepaid	16,000.00	-
	EMD Deposit	41,346.00	41,346.00
	EMD	75,000.00	30,000.00
	Website Expenses prepaid	826,224.00	-
	Loans & Advances	23,283,001.00	1,401,101.83
	Security Deposit Biotic Waste Solutions Pvt. Ltd	-	9,000.00
	Security Rent Agarwal Electricals	380,000.00	380,000.00
	Security Rent Ram Richpal & Sons	360,000.00	360,000.00
	Security Rent for Mouasami Mandal	-	32,500.00
	Advance to Creditors	14,818,223.83	-
	GST	4,459,668.30	-
	Science House Medicals Pvt Ltd	3,750,000.00	-
	Advance for Noida Property	5,023,600.00	-
	SperogenX Biosciences Pvt Ltd-(Bangalore)	2,705,210.00	-
	Prepaid warranty	36,681.00	-
	Tally Prepaid	4,941.00	-
	Printing Stationery Prepaid	131,905.00	-
	Repair Maintenance Prepaid	24,959.00	-
	Security Deposit to TATA Power DDL	243,000.00	-
	Total	137,456,480.19	6,871,272.36
15	Revenue from operations(for companies other than a finance company)		
	Revenue from- Sale of products	826,210,738.54	921,500,240.08
	Revenue from- Sale of products - Inter Branch	124,811,802.27	-
	Sale of services	23,409,394.93	22,090,559.65
	Other operating revenues wrt to Associate PSHPL	22,541.00	-
	Total	974,454,476.74	943,590,799.73
16	Purchase of Stock In Trade		
	Purchases	507,833,422.60	645,622,869.40
	Purchase - Interbranch	124,811,802.27	-
		632,645,224.87	645,622,869.40
17	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		
	Opening Stock	184,413,215.73	118,006,054.39
	Less:- Closing Stock	273,196,986.54	184,413,215.73
		(88,783,770.81)	(66,407,161.34)
18	Employee benefits expense		
	Salaries and wages-staff	115,230,128.11	92,535,699.00
	Director's Remuneration	52,440,000.00	28,940,243.00
	Total	167,670,128.11	121,475,942.00
19	Finance costs		
	Interest expense	7,422,536.44	11,651,476.98
	Bank charges	1,540,089.32	551,477.09
	Total	8,962,625.76	12,202,954.07
20	Other Expenses		



For POCT SERVICES PVT. LTD.

Samir Singh
Director

For POCT SERVICES PVT. LTD.

Anita Singh
Director

AMC Charges	183,827.00	83,076.00
Freight Charges	468,000.00	85,600.00
Freight Inward	6,808.00	141,408.26
Legal Expenses	2,256,012.76	820,292.56
Audit Fees	37,000.00	35,400.00
Rebate & Discount	-	386.00
Commission Expense	8,407,028.00	2,223,984.00
Consultancy Charges	10,922,000.00	8,184,850.00
Civil Work Expense	1,076,469.57	790,241.06
Air Freight Service @ 0%	2,520,844.99	2,072,454.89
Freight Inward @ 12%	21,650.00	-
Freight Inward @ 18%	168,168.21	-
Clearing and Forwarding Services @ 18%	-	1,534,837.40
Cargo handling Services	46,005.00	521,772.99
DO Charges(Not Taxable)	25,833.00	434,257.84
DO Charges	-	13,027.00
Demurrage Charges	5,907.00	7,043.00
Freight(GTA) Service	200,200.00	391,850.00
Calibration Expenses	67,140.00	-
Concor charges	172,200.00	-
Water Transport Services Of Goods 5%	-	1,135,599.00
Factory Consumables	721,242.53	338,691.25
Carriage Inward-12%	20,800.00	10,621.44
Clearing and Forwarding Services	1,119,589.09	-
Custom Clearance Charges-18%	1,751,060.34	268,924.00
Packing & Forwarding Charges	2,515,232.00	-
Shipping Line Charges @ 18%	409,705.00	-
Credit reporting & rating services	37,592.00	-
Carriage Inward @ 18%	12,240.00	-
Books & Periodicals	56,000.00	-
DO Charges @ 18%	543,117.57	10,620.00
Freight Inward @ 0%	-	919.00
Insurance Charges	210,939.54	1,955,276.64
Other Custom Charges	1,622.85	25,323.00
Other Custom Charges @ 0%	-	5,462.77
Other Land Transport Services of Goods @ 18%	-	475,350.00
Recruitment Charges (Manpower Supply)	429,393.00	-
CST Demand	-	32,044.00
R & D Exepnses	1,538,344.89	15,850.00
Repair and Maintenance	684,113.21	727,501.15
Container handling charges	9,555.00	-
Custom Clearance Charges	3,325,832.59	4,301,401.00
Company's ESIC Exp	416.00	357,092.00
Meeting Expenses	3,291,375.50	3,185,609.00
Misc Expenses	2,684,743.87	1,190,409.06
Courier Expense	12,989,617.59	9,702,332.02
Donation	500,000.00	200,046.00
CSR Expense	165,200.00	1,345,932.08
Office expenses	-	1,665,501.00
Labour Charges	-	18,000.00
Custom duty	125.97	-
Disposal Of Biomedical Waste	36,000.00	30,000.00
Electricity Expenses	2,306,101.88	1,754,472.51
Water transport services of goods 5%	1,855.08	-
Employer Contribution ESIC	373,367.00	-
Employer Contribution PF	2,867,313.00	2,493,420.00
Employer PF Expenses	3,018.00	5,633.00
Festival Expenses	670,009.00	474,968.00
Hotel & Fooding Expenses	865,457.11	1,131,110.64
Deferred Revenue Expenses	44,716.00	-
Training Expenses	250,000.00	762,000.00



For POCT SERVICES PVT. LTD.

Saurabh Singh
Director

For POCT SERVICES PVT. LTD.

Amrita Ganguly
Director

	Round off		9.93
	Renovation Work	-	532,972.96
	Software Maintenance Expenses	-	923,685.28
	Sales Promotion Expenses	606,872.00	100,000.00
	Service Charge Expenses	-	4,201,654.60
	Service Charge Expenses	-	-
	Telephone Expenses	4,416,951.80	-
	Tender Expenses	181,230.45	234,432.93
	Tender Information Services	11,086.00	37,450.00
	Advertisement Expenses	32,000.00	-
	Travelling Expenses	208,935.00	24,447.00
	Transportation Expenses	25,290,922.84	27,598,979.29
	Quality Testing Expense	107,410.00	106,900.00
	PF Admin Charges	-	487,563.00
	Professional Fees Charges	130,466.00	110,518.00
	Processing Fees	-	40,000.00
	Stock Insurance	73,602.80	1,686,587.00
	Spares For Service Consumables	200,187.00	105,196.00
	Vehicle Insurance Charges	-	13,427.50
	Packing Material	41,233.04	51,076.00
	Stamp Charges	-	1,906,033.00
	INTEREST ON CUSTOM DUTY	212.00	-
	Office rent	1,017.00	-
	Lab Coat	-	8,136,467.00
	Factory Maintenance Exp	85,950.00	-
	Membership fees	1,713,600.00	-
	Rent	475,000.00	-
	Mobile Accessories 18%	9,270,217.00	-
	FOREX Commission Charges	-	10,932.20
	FOREX Conversion Charges	298,461.41	189,200.00
	Factory Construction Exps	1,390,755.23	1,260,143.25
	Interest on GST	5,000.00	-
	Interest on Tds	19,306.00	-
	Interest on GST IGST	4,344.00	-
	Drug License Fee	1,423.00	-
	Printing & Stationery	-	8,000.00
	Preliminary Expenses W/Off	1,736,785.20	1,371,032.50
	Write Off	47,960.00	47,960.00
	Trade discount	-	3,304.00
	Marine Insurance	60.00	-
	Employee Health Insurance	374,967.77	-
	Expenses wrt to associate POCT Science House Pvt Ltd.	981,178.55	-
	Total	1,657,118.00	16,400.00
21	Other Incomes	116,385,041.33	100,154,961.00
	Foreign Gain	-	-
	FDR Interest	8,589,533.13	5,943,784.73
	Freight	4,005,254.00	69,572.00
	Discount Received	979,150.00	-
		19,723.00	-
	Total	13,593,660.13	6,013,356.73

Note: Investor's (POCT Services Pvt. Ltd.'s) share of losses of the associate (POCT Science House Pvt Ltd) exceeded the carrying amount of the investment so the the investor is discontinuing recognising its share of further losses and the investment is reported at nil value as per Accounting Standard - 23



For POCT SERVICES PVT. LTD.
Anita Gang
Director

For POCT SERVICES PVT. LTD.
Sandeep Gang
Director

POCT SERVICES PVT LTD

Depreciation Chart as on 31/03/2019 as per Income Tax Act, 1961

PARTICULARS	OPENING BALANCE	ADDITION	ASSETION AFTER DEP	SALE	TOTAL	DEP RATE	DEP < 180 DAYS	DEP > 180 DAYS	TOTAL DEP	CLOSING BALANCE
SHRINE TUNNEL	31,450.00				31,450.00	0.15		4,717.50	4,717.50	26,732.50
SHRIMPING MACHINE	25,789.00				25,789.00	0.15		3,868.35	3,868.35	21,920.65
APPLE WATCH SERIES	21,254.90				21,254.90	0.15		3,188.23	3,188.23	18,066.67
CCTV Camera	454,084.32				454,084.32	0.15		68,112.65	68,112.65	385,971.67
INNOVA (COP20HS) 1200	1,756,137.00				1,756,137.00	0.15		263,421.00	263,421.00	1,492,716.00
PLANT & MACHINERY	8,519,245.68				8,519,245.68	0.15		1,277,887.00	1,277,887.00	7,241,358.68
Factory Building (Dawney)	4,588,232.06				4,588,232.06	0.15		688,234.80	688,234.80	3,899,997.26
TOOL & EQUIPMENT	94,812.00				94,812.00	0.15		14,222.00	14,222.00	80,590.00
Used Pallet Truck with Accessories	36,021.00				36,021.00	0.15		5,403.15	5,403.15	30,617.85
INSTRUMENT	331,644.44				331,644.44	0.15		49,746.67	49,746.67	281,897.77
BMW 720D S 520T A/C	1,515,581.08				1,515,581.08	0.15		227,337.00	227,337.00	1,288,244.08
INNOVA CRUISER CAR	22,290.00				22,290.00	0.15		3,343.50	3,343.50	18,946.50
1-Seater (Seating Machine)	1,544,536.00				1,544,536.00	0.15		231,680.00	231,680.00	1,312,856.00
Cold Room	777,547.91				777,547.91	0.15		116,632.00	116,632.00	660,915.91
Computer A/C	1,094,478.62				1,094,478.62	0.15		164,171.79	164,171.79	930,306.83
Printer	3,024.00				3,024.00	0.15		453.60	453.60	2,570.40
Electrical Appliances	819,493.69				819,493.69	0.15		122,924.05	122,924.05	696,569.64
Plant & Machinery	2,085,665.38				2,085,665.38	0.15		312,849.80	312,849.80	1,772,815.58
Refrigerator	93,654.00				93,654.00	0.15		14,048.10	14,048.10	79,605.90
Generator	755,732.31				755,732.31	0.15		113,360.00	113,360.00	642,372.31
Purniture & Fixture A/C	2,823,483.84				2,823,483.84	0.15		423,522.58	423,522.58	2,400,000.00
Mobile A/C	1,933,236.56				1,933,236.56	0.15		290,000.00	290,000.00	1,643,236.56
Air Conditioner	523,839.64				523,839.64	0.15		78,575.95	78,575.95	445,263.69
CAR, WORK BAWANA	4,587,105.98				4,587,105.98	0.15		688,065.89	688,065.89	4,000,000.00
Warehouse	21,015,000.00				21,015,000.00	0.15		3,152,250.00	3,152,250.00	17,862,750.00
Fire Extinguisher	229,815.00				229,815.00	0.15		34,472.25	34,472.25	195,342.75
Factory Equipment	53,009.00				53,009.00	0.15		7,951.35	7,951.35	45,057.65
Web software CRM	311,620.44				311,620.44	0.15		46,743.07	46,743.07	264,877.37
Active	14,923.09				14,923.09	0.15		2,238.46	2,238.46	12,684.63
Car (Glad)	31,788.00				31,788.00	0.15		4,768.20	4,768.20	27,019.80
Car Honda (Brio)	651,032.00				651,032.00	0.15		97,654.80	97,654.80	553,377.20
Car (Creta)	198,823.00				198,823.00	0.15		29,823.45	29,823.45	168,999.55
Car (Eco Sports)	841,315.00				841,315.00	0.15		126,197.25	126,197.25	715,117.75
Car Innova	666,278.00				666,278.00	0.15		99,941.70	99,941.70	566,336.30
EPBA System						0.15		144,685.00	144,685.00	
Weightlifting Machine	12,789.00				12,789.00	0.15		1,918.35	1,918.35	10,870.65
Misc. Assets	38,367.00				38,367.00	0.15		5,755.05	5,755.05	32,611.95
Fixed Assets (Total)	511,247.00				511,247.00	0.15		76,687.05	76,687.05	434,560.00
Bijoor Property- Balu Lal	4,670,000.00				4,670,000.00	0.15		699,000.00	699,000.00	4,000,000.00
Bijoor Property- Rajendra Prasad	1,788,360.00				1,788,360.00	0.15		268,200.00	268,200.00	1,520,160.00
Property- Sarojini Nagar	1,788,360.00				1,788,360.00	0.15		268,200.00	268,200.00	1,520,160.00
Godown Factory Map Fee	4,208,380.00				4,208,380.00	0.15		631,257.00	631,257.00	3,577,123.00
PROPERTY (UDAMAM AND OTHER) ALHAGAR KHAN	70,500.00				70,500.00	0.15		10,575.00	10,575.00	60,000.00
PROPERTY PPA & CHANGA BABA	932,000.00				932,000.00	0.15		139,800.00	139,800.00	792,200.00
PROPERTY SONA DEVI	604,000.00				604,000.00	0.15		90,600.00	90,600.00	513,400.00
PROPERTY FOR ALHAGAR KHAN	1,874,000.00				1,874,000.00	0.15		281,100.00	281,100.00	1,592,900.00
Grand Total	76,270,185.53	4,277,585.84	3,418,088.58		82,965,759.95		225,974.00	6,133,108.00	6,359,082.00	76,640,677.95

For POCT SERVICES PVT. LTD.

Anita Chaudhary Director

For POCT SERVICES PVT. LTD.

Sandeep Chaudhary Director



POCT SERVICES PVT LTD

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2020

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Days in F.Y 2019-2020	WDV as on 01/04/2019	Dep in March 2020	closing balance as on 31.03.2020
OLD COMPUTERS AND SOFTWARE COMPUTERS	31/03/2017	25/04/2016	13020.00	651.00	366	162,276.35	1,458.00	160,768.35
	31/03/2017	09/04/2016	6850.00	333.00	366	351.00	18.00	333.00
	31/03/2017	23/04/2016	28650.00	1,433.00	366	1,607.00	174.00	1,433.00
	31/03/2017	03/05/2016	64380.00	3,219.00	366	3,763.00	544.00	3,219.00
	31/03/2017	07/05/2016	30600.00	1,530.00	366	1,817.00	287.00	1,530.00
	31/03/2017	10/05/2016	28650.00	1,433.00	366	1,722.00	289.00	1,433.00
	31/03/2017	10/05/2016	42900.00	2,145.00	366	2,579.00	434.00	2,145.00
	31/03/2017	11/05/2016	7840.00	392.00	366	473.00	81.00	392.00
	31/03/2017	13/05/2016	27800.00	1,390.00	366	1,691.00	301.00	1,390.00
	31/03/2017	16/05/2016	22900.00	1,145.00	366	1,409.00	264.00	1,145.00
	31/03/2017	16/05/2016	7900.00	395.00	366	486.00	91.00	395.00
	31/03/2017	18/05/2016	94000.00	4,700.00	366	5,827.00	1,127.00	4,700.00
	31/03/2017	19/05/2016	15600.00	780.00	366	971.00	191.00	780.00
	31/03/2017	25/05/2016	6650.00	333.00	366	413.00	90.00	333.00
	31/03/2017	30/05/2016	110450.00	5,523.00	366	7,161.00	1,638.00	5,523.00
	31/03/2017	31/05/2016	8900.00	445.00	366	579.00	134.00	445.00
	31/03/2017	03/06/2016	42750.00	2,138.00	366	2,812.00	674.00	2,138.00
	31/03/2017	16/06/2016	7900.00	395.00	366	544.00	149.00	395.00
	31/03/2017	20/06/2016	15800.00	790.00	366	1,103.00	313.00	790.00
	31/03/2017	21/06/2016	30740.00	1,537.00	366	2,153.00	636.00	1,537.00
	31/03/2017	27/06/2016	23450.00	1,173.00	366	1,675.00	502.00	1,173.00
	31/03/2017	04/07/2016	7750.00	388.00	366	566.00	178.00	388.00
	31/03/2017	05/07/2016	48560.00	2,428.00	366	3,561.00	1,133.00	2,428.00
	31/03/2017	12/07/2016	15600.00	780.00	366	1,170.00	390.00	780.00
	31/03/2017	12/07/2016	17600.00	880.00	366	1,310.00	440.00	880.00
	31/03/2017	14/07/2016	45750.00	2,288.00	366	3,452.00	1,164.00	2,288.00
	31/03/2017	19/07/2016	9200.00	460.00	366	705.00	245.00	460.00
	31/03/2017	20/07/2016	31400.00	1,570.00	366	2,414.00	844.00	1,570.00
	31/03/2017	25/07/2016	35000.00	1,750.00	366	2,732.00	982.00	1,750.00
	31/03/2017	26/07/2016	27560.00	1,378.00	366	2,171.00	793.00	1,378.00
	31/03/2017	28/07/2016	14320.00	7160.00	366	11,280.00	4,120.00	7,160.00
	31/03/2017	03/08/2016	22900.00	1,145.00	366	1,836.00	691.00	1,145.00
	31/03/2017	03/08/2016	27850.00	1,393.00	366	2,233.00	840.00	1,393.00
	31/03/2017	22/08/2016	125040.00	6,252.00	366	10,588.00	4,336.00	6,252.00
	31/03/2017	22/08/2016	7750.00	388.00	366	656.00	268.00	388.00
	31/03/2017	25/10/2016	25550.00	1,278.00	366	2,550.00	1,272.00	1,278.00
	31/03/2017	04/11/2016	15600.00	780.00	366	1,594.00	814.00	780.00
	31/03/2017	05/11/2016	26000.00	1,300.00	366	2,663.00	1,363.00	1,300.00
	31/03/2017	16/11/2016	36750.00	1,838.00	366	3,809.00	2,021.00	1,838.00
	31/03/2017	24/11/2016	28950.00	1,448.00	366	3,094.00	1,646.00	1,448.00
	31/03/2017	23/12/2016	36900.00	1,845.00	366	4,197.00	2,352.00	1,845.00
	31/03/2017	28/12/2016	12300.00	615.00	366	1,414.00	799.00	615.00
	31/03/2017	19/07/2016	35700.00	1,785.00	366	2,736.00	951.00	1,785.00
	31/03/2017	12/09/2016	23000.00	1,150.00	366	3,883.00	833.00	1,150.00
	31/03/2017	12/09/2016	13650.00	683.00	366	1,224.00	541.00	683.00
	31/03/2017	17/10/2016	76550.00	3,833.00	366	7,505.00	3,672.00	3,833.00

For POCT SERVICES PVT. LTD.

Sanjiv K. Garg

Director

For POCT SERVICES PVT. LTD.

Amrita Chawla

Director



31/03/2018	13/06/2017	22750.00	1,138.00	366	4,190.00	2,640.00	1,550.00
31/03/2018	19/08/2017	13200.00	650.00	366	2,996.00	1,887.00	1,109.00
31/03/2018	07/04/2017	105000.00	5,250.00	366	14,844.00	9,352.00	5,492.00
31/03/2018	28/06/2017	112875.00	5,644.00	366	21,868.00	13,777.00	8,091.00
31/03/2018	02/08/2017	24500.00	1,225.00	366	5,294.00	3,335.00	1,959.00
31/03/2018	03/08/2017	40000.00	2,000.00	366	8,669.00	5,463.00	3,206.00
31/03/2018	04/09/2017	104500.00	5,225.00	366	24,784.00	15,614.00	9,170.00
31/03/2018	06/10/2017	384000.00	19,200.00	366	98,919.00	62,319.00	36,600.00
31/03/2018	05/12/2017	31000.00	1,500.00	366	9,193.00	5,792.00	3,401.00
31/03/2018	19/01/2018	131700.00	6,585.00	366	42,757.00	26,937.00	15,820.00
31/03/2018	22/02/2018	31156.00	1,568.00	366	10,861.00	6,842.00	4,019.00
31/03/2018	26/03/2018	128000.00	6,400.00	366	46,951.00	29,579.00	17,372.00
31/03/2018	05/09/2017	10000.00	500.00	366	2,384.00	1,502.00	882.00
31/03/2019	30/03/2019	13600.00	680.00	366	23,577.00	8,554.00	5,023.00
31/03/2019	15/05/2018	138983.00	6,949.00	366	62,219.00	39,198.00	23,021.00
31/03/2019	09/07/2018	83898.00	4,195.00	366	45,523.00	28,679.00	16,844.00
31/03/2019	05/04/2018	29000.00	1,450.00	366	10,980.00	6,917.00	4,063.00
31/03/2019	11/04/2018	29000.00	1,450.00	366	11,281.00	7,107.00	4,174.00
31/03/2019	23/04/2018	39300.00	1,965.00	366	16,101.00	10,144.00	5,957.00
31/03/2019	11/05/2018	64000.00	3,200.00	366	28,209.00	17,772.00	10,437.00
31/03/2019	23/05/2018	128000.00	6,400.00	366	59,069.00	37,213.00	21,856.00
31/03/2019	17/06/2018	132000.00	6,600.00	366	87,572.00	55,170.00	32,402.00
31/03/2019	10/12/2018	33000.00	1,650.00	366	26,678.00	16,807.00	9,871.00
31/03/2019	28/01/2018	33000.00	1,650.00	366	8,109.00	5,109.00	3,000.00
31/03/2019	25/01/2019	7080.00	350.00	366	6,215.00	3,915.00	2,300.00
31/03/2019	31/03/2019	264000.00	13,200.00	366	237,115.00	149,382.00	87,733.00
31/03/2019	18/02/2019	4200.00	210.00	366	3,903.00	2,459.00	1,444.00
31/03/2019	19/03/2019	33000.00	1,650.00	366	32,316.00	20,399.00	11,957.00
31/03/2019	19/03/2019	66000.00	3,300.00	366	64,633.00	40,719.00	23,914.00
31/03/2019	28/03/2019	5932.00	297.00	366	5,901.00	3,718.00	2,183.00
31/03/2019	29/03/2019	11864.00	593.00	366	11,823.00	7,448.00	4,375.00
31/03/2020	23/07/2019	8700.00	435.00	252	3,774.00	2,426.00	1,354.00
31/03/2020	29/07/2019	66000.00	3,300.00	246	27,947.00	18,053.00	10,894.00
31/03/2020	30/07/2019	33000.00	1,650.00	245	13,917.00	9,283.00	5,634.00
31/03/2020	22/08/2019	19200.00	960.00	222	7,337.00	4,853.00	2,484.00
31/03/2020	21/09/2019	23200.00	1,160.00	192	7,667.00	5,533.00	3,134.00
31/03/2020	07/10/2019	3000.00	150.00	176	908.00	598.00	2,091.00
31/03/2020	21/10/2019	33000.00	1,650.00	162	9,202.00	6,138.00	3,064.00
31/03/2020	11/12/2019	19050.00	953.00	111	3,640.00	2,398.00	1,250.00
31/03/2020	11/01/2020	66000.00	3,300.00	80	9,089.00	5,611.00	3,478.00
31/03/2020	16/01/2020	161000.00	8,250.00	80	22,721.00	14,279.00	8,442.00
31/03/2020	03/02/2020	4300.00	215.00	57	422.00	278.00	1,314.00
31/03/2020	05/02/2020	39000.00	1,950.00	55	3,314.00	2,185.00	1,074.61
31/03/2020	11/03/2020	39000.00	1,950.00	55	1,343.00	881.00	461.00
31/03/2020	23/08/2019	58500.00	2,925.00	20	22,254.00	14,279.00	8,442.00
31/03/2020	13/12/2019	24000.00	1,200.00	109	4,501.00	2,949.00	1,689.00
31/03/2020	13/12/2019	9000.00	450.00	109	1,689.00	1,082.161.35	7,311.00
31/03/2020	13/12/2019	10,888,729.00	544,474.00	109	1,303,709.35	827,498.00	4,375.00

AIR CONDITIONER



For POCT SERVICES PVT. LTD.

Amrita Choudhary Director

Sandeep Choudhary Director

AIR CONDITIONER

31/03/2015	15/01/2015	12,000.00	366	600.00	366	2,650.89	689.00	1,961.89
31/03/2015	20/01/2015	3,451.00	366	173.00	366	763.39	198.00	565.39
31/03/2015	19/02/2015	4,502.00	366	225.00	366	997.38	259.00	738.38
31/03/2015	23/02/2015	171,300.00	366	8,365.00	366	37,956.06	9,869.00	28,087.06
31/03/2016	02/01/2016	35,500.00	366	1,775.00	366	13,473.00	3,503.00	9,970.00
31/03/2016	12/09/2015	7,875.00	366	394.00	366	2,734.00	711.00	2,023.00
31/03/2016	09/02/2016	19,400.00	366	970.00	366	7,575.00	1,970.00	5,605.00
31/01/2017	14/09/2016	55,990.00	366	2,800.00	366	26,336.00	6,847.00	19,489.00
31/03/2017	11/04/2016	493,000.00	366	24,650.00	366	201,890.00	52,491.00	149,399.00
31/03/2017	07/10/2016	46,500.00	366	2,325.00	366	22,289.00	5,795.00	16,494.00
31/03/2019	31/03/2019	75,000.00	366	3,750.00	366	75,000.00	19,500.00	55,500.00
31/03/2019	20/07/2018	62,500.00	366	3,125.00	366	51,192.00	13,310.00	37,882.00
		1,125,468.00	56,475.00	471,721.74	123,167.00	390,554.74		

Furniture And Fixture

31/03/2015	15/01/2015	26,383.00	366	1,319.00	366	5,826.62	1,515.00	4,311.62
31/03/2015	16/01/2015	6,648.00	366	332.00	366	1,468.01	382.00	1,086.01
31/03/2015	19/01/2015	26,606.00	366	1,330.00	366	5,878.33	1,528.00	4,350.33
31/03/2015	21/01/2015	188,575.00	366	9,429.00	366	41,668.40	10,834.00	30,834.40
31/03/2015	21/01/2015	397,783.00	366	19,889.00	366	87,894.63	22,853.00	65,041.63
31/03/2016	04/09/2015	605,280.00	366	30,264.00	366	208,758.00	54,277.00	154,481.00
31/03/2016	07/12/2015	68,640.00	366	3,432.00	366	25,536.00	6,639.00	18,897.00
31/03/2017	17/05/2016	5,100.00	366	255.00	366	2,160.00	562.00	1,598.00
31/03/2017	04/02/2017	25,900.00	366	1,295.00	366	13,597.00	3,535.00	10,062.00
31/03/2017	22/01/2017	198,375.00	366	9,919.00	366	103,368.00	26,826.00	76,542.00
31/03/2017	28/02/2017	214,840.00	366	10,742.00	366	115,049.00	29,913.00	85,136.00
31/03/2018	28/06/2017	407,375.00	366	20,369.00	366	235,533.00	61,239.00	174,294.00
31/03/2018	30/06/2017	171,125.00	366	8,556.00	366	101,916.00	26,498.00	75,418.00
31/03/2018	27/08/2017	74,218.75	366	3,711.00	366	46,470.75	12,082.00	34,388.75
31/03/2018	30/06/2017	31,000.00	366	1,550.00	366	18,462.00	4,800.00	13,662.00
31/03/2018	25/10/2017	181,700.00	366	9,085.00	366	139,420.00	31,049.00	88,371.00
31/03/2018	25/10/2017	416,250.00	366	20,813.00	366	273,577.00	71,130.00	202,447.00
31/03/2018	10/01/2017	21,129.00	366	1,056.00	366	10,679.00	2,777.00	7,902.00
31/03/2018	14/03/2018	52,740.00	366	2,637.00	366	38,555.00	10,024.00	28,531.00
31/03/2018	10/01/2018	44,371.00	366	2,219.00	366	30,963.00	8,050.00	22,913.00
31/03/2019	03/12/2018	41,500.00	366	2,075.00	366	38,012.00	9,883.00	28,129.00
31/03/2019	03/12/2018	41,650.00	366	2,083.00	366	38,149.00	9,919.00	28,230.00
31/03/2019	03/12/2018	41,950.00	366	2,098.00	366	38,424.00	9,950.00	28,474.00
31/03/2019	09/12/2018	444,700.00	366	22,235.00	366	409,221.00	106,397.00	302,824.00
31/03/2019	09/12/2018	430,250.00	366	21,513.00	366	395,924.00	102,940.00	292,984.00
31/03/2019	23/02/2019	38,010.00	366	1,901.00	366	37,035.00	9,629.00	27,406.00
31/03/2019	19/03/2019	15,516.00	366	776.00	366	15,383.00	4,000.00	11,383.00
31/03/2019	25/03/2019	46,206.00	366	2,310.00	366	46,079.00	11,962.00	34,047.00
31/03/2019	30/11/2018	23,032.00	366	1,152.00	366	21,047.00	5,472.00	15,575.00
31/03/2019	12/01/2019	3,500.00	366	175.00	366	3,306.00	860.00	2,446.00
31/03/2020	03/07/2019	32,400.00	272	1,620.00	272	6,299.00	26,301.00	51,085.00
31/03/2020	19/09/2019	59,250.00	294	2,963.00	294	8,165.00	8,965.00	64,405.00
31/03/2020	11/10/2019	73,370.00	172	3,669.00	172	4,763.00	39,637.00	74,214.00
31/03/2020	03/11/2019	44,400.00	151	2,220.00	151	9,786.00		
31/03/2020	19/10/2019	84,000.00	164	4,200.00	164			
		1,125,468.00	56,475.00	471,721.74	123,167.00	390,554.74		

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For POCT SERVICES PVT. LTD.

Amita Choudhary
Director

For POCT SERVICES PVT. LTD.

Sandeep Choudhary
Director

		4,583,972.75	229,202.00	2,529,289.74	695,593.00	2,127,316.74
Machinery						
generator						
lko	31/03/2015	14/02/2015				
lko	31/03/2015	30/03/2015	444,600.00	366	98,439.49	72,843.49
lko	31/03/2016	26/08/2015	31,500.00	366	5,099.82	1,820.00
			287,506.00	366	75,570.00	19,648.00
lko	31/03/2017	07/07/2016	687,326.00	366	304,795.00	79,247.00
						225,548.00
			1,450,932.00	77,546.00	485,804.31	126,309.00
						359,495.31
ACTIVA						
lko	31/03/2016	23/03/2016	59,480.00	2,974.00	18,926.00	5,867.00
						13,059.00
Car Citi			59,480.00	2,974.00	18,926.00	5,867.00
	31/03/2016	14/10/2015	1,110,948.00	366	312,573.00	96,898.00
			1,110,948.00	366	312,573.00	96,898.00
Car Creta						
Car Innova Creta						
	31/03/2017	30/08/2016	1,369,610.00	366	534,109.00	165,574.00
	31/03/2018	27/10/2017	1,954,413.00	366	1,096,854.00	340,025.00
			3,334,043.00	366	1,630,963.00	505,599.00
						1,125,364.00
Car Honda Brio						
Manuel Eco Star						
	31/03/2016	22/01/2016	350,000.00	366	108,240.00	33,554.00
	31/03/2018	25/06/2017	459,024.44	366	208,340.44	64,587.00
			809,024.44	366	316,588.44	98,143.00
						218,445.44
Car Eco Sports						
Car Innova						
	31/03/2017	30/05/2016	1,084,923.00	366	382,770.00	118,646.00
	31/03/2018	14/11/2017	2,233,560.00	366	1,281,268.00	397,193.00
						894,075.00
Car Innova						
	31/03/2020	11/04/2019	2,297,900.00	355		690,940.00
						1,606,960.00
			3,318,483.00	165,924.00	1,663,997.00	1,206,779.00
						2,755,118.00
OLD MOBILES						
Mobile Phone						
	31/03/2015	21/03/2015	9,500.00	366	8,693.79	8,693.79
	31/03/2016	10/04/2015	11,300.00	366	1,055.00	475.00
	31/03/2016	16/04/2015	22,900.00	366	2,166.00	580.00
	31/03/2016	19/04/2015	65,000.00	366	6,188.00	1,191.00
	31/03/2016	04/05/2015	2,650.00	366	2,785.00	3,403.00
	31/03/2016	29/05/2015	53,500.00	366	761.00	117.00
	31/03/2016	29/05/2015	19,400.00	366	5,532.00	2,485.00
	31/03/2016	01/07/2015	9,900.00	366	2,006.00	903.00
	31/03/2016	13/07/2015	9,700.00	366	1,091.00	401.00
	31/03/2016	16/07/2015	71,500.00	366	1,093.00	600.00
	31/03/2016	17/08/2015	21,500.00	366	8,097.00	492.00
	31/03/2016	18/08/2015	70,000.00	366	3,644.00	4,453.00
	31/03/2016	18/08/2015	2,450.00	366	1,159.00	1,417.00
	31/03/2016	20/08/2015	5,200.00	366	8,401.00	3,780.00
	31/03/2016	30/10/2015	57,000.00	366	294.00	132.00
	31/03/2016	10/03/2016	15,000.00	366	626.00	162.00
	31/03/2016	10/03/2016	41,500.00	366	7,694.00	344.00
	31/03/2016	16/04/2016	8,300.00	366	2,431.00	4,232.00
	31/03/2017	16/04/2016	18,000.00	366	1,094.00	1,337.00
	31/03/2017	01/05/2016	85,899.00	366	6,726.00	3,699.00
	31/03/2017	01/05/2016	120,998.00	366	1,345.00	606.00
	31/03/2017	01/05/2016	73,000.00	366	3,102.00	740.00
						1,706.00
						8,142.00
						9,689.00
						11,841.00
						2,159.00
						5,857.00

For POCT SERVICES PVT. LTD.

Saravali Ganes
Director

For POCT SERVICES PVT. LTD.

Anita Ganes
Director



31/03/2017	04/05/2016	18,000.00	900.00	366	3,223.00	1,450.00	1,773.00
31/03/2017	14/05/2016	24,900.00	1,245.00	366	4,551.00	2,048.00	2,503.00
31/03/2017	30/05/2016	53,000.00	2,650.00	366	10,617.00	4,778.00	5,839.00
31/03/2017	05/07/2016	3,900.00	195.00	366	785.00	353.00	432.00
31/03/2017	01/09/2016	13,800.00	690.00	366	3,088.00	1,350.00	1,738.00
31/03/2017	10/09/2016	14,500.00	725.00	366	3,294.00	1,482.00	1,812.00
31/03/2017	26/09/2016	78,000.00	3,900.00	366	18,184.00	8,181.00	10,003.00
31/03/2017	06/10/2016	14,000.00	700.00	366	3,316.00	1,492.00	1,824.00
31/03/2017	08/10/2016	72,000.00	3,600.00	366	17,108.00	7,699.00	9,409.00
31/03/2017	18/10/2016	80,000.00	4,000.00	366	19,307.00	8,688.00	10,619.00
31/03/2017	27/10/2016	23,000.00	1,150.00	366	5,628.00	2,533.00	3,095.00
31/03/2017	28/10/2016	9,750.00	488.00	366	2,385.00	1,075.00	1,314.00
31/03/2017	29/12/2016	17,500.00	875.00	366	4,693.00	2,112.00	2,581.00
31/03/2017	04/01/2017	16,000.00	800.00	366	4,327.00	1,947.00	2,380.00
31/03/2017	14/01/2017	50,000.00	2,500.00	366	13,708.00	6,169.00	7,539.00
31/03/2017	23/01/2017	22,000.00	1,100.00	366	6,073.00	2,733.00	3,340.00
31/03/2017	30/01/2017	85,000.00	4,250.00	366	23,588.00	10,615.00	12,973.00
31/03/2017	03/02/2017	9,495.00	475.00	366	2,661.00	1,197.00	1,464.00
31/03/2017	13/02/2017	71,000.00	3,550.00	366	19,995.00	8,998.00	10,997.00
31/03/2017	20/02/2017	9,500.00	475.00	366	2,711.00	1,220.00	1,491.00
31/03/2017	22/02/2017	22,000.00	1,100.00	366	6,335.00	2,851.00	3,484.00
31/03/2017	02/03/2017	26,000.00	1,300.00	366	7,583.00	3,412.00	4,171.00
31/03/2017	10/03/2017	18,200.00	910.00	366	5,063.00	2,413.00	2,950.00
31/03/2017	18/03/2017	99,980.00	4,999.00	366	30,137.00	13,559.00	16,573.00
31/03/2018	10/10/2017	35,705.36	1,785.00	366	15,474.36	6,963.00	8,511.36
31/03/2018	22/10/2017	35,705.36	1,785.00	366	15,754.36	7,094.00	8,660.36
31/03/2018	10/10/2017	847.46	42.00	366	367.46	165.00	202.46
31/03/2018	17/04/2017	27,080.00	1,354.00	366	8,786.00	3,954.00	4,832.00
31/03/2018	15/05/2017	25,000.00	1,250.00	366	8,658.00	3,896.00	4,762.00
31/03/2018	31/05/2017	9,800.00	490.00	366	3,370.00	1,517.00	1,853.00
31/03/2018	18/10/2017	8,125.00	406.00	366	3,565.00	1,604.00	1,961.00
31/03/2018	30/10/2017	11,607.14	580.00	366	5,188.14	2,335.00	2,853.14
31/03/2018	19/12/2017	5,892.86	295.00	366	2,833.86	1,275.00	1,558.86
31/03/2018	19/12/2017	25,892.86	1,295.00	366	12,449.86	5,602.00	6,847.86
31/03/2018	28/12/2017	11,151.78	558.00	366	5,429.78	2,443.00	2,986.78
31/03/2018	16/01/2018	8,482.14	424.00	366	4,239.14	1,908.00	2,331.14
31/03/2018	30/03/2018	22,321.42	1,116.00	366	11,368.42	5,116.00	6,252.42
31/03/2018	08/03/2018	20,177.68	1,009.00	366	10,782.68	4,852.00	5,930.68
31/03/2018	06/03/2018	2,734.38	137.00	366	1,461.38	658.00	803.38
31/03/2018	19/07/2017	25,892.86	1,295.00	366	9,763.86	4,394.00	5,369.86
31/03/2018	25/09/2017	7,767.84	388.00	366	3,286.84	1,479.00	1,807.84
31/03/2018	22/10/2017	27,083.90	1,352.00	366	11,935.90	5,371.00	6,564.90
31/03/2019	02/04/2018	76,785.72	3,839.00	366	43,083.72	19,388.00	23,695.72
31/03/2019	28/04/2018	89,284.82	4,464.00	366	52,188.82	23,485.00	28,703.82
31/03/2019	19/05/2018	89,284.82	4,464.00	366	54,500.82	24,575.00	29,925.82
31/03/2019	05/06/2018	32,142.86	1,607.00	366	20,452.86	9,204.00	11,248.86
31/03/2019	16/06/2018	20,526.78	1,026.00	366	13,238.78	5,957.00	7,281.78
31/03/2019	02/07/2018	51,776.78	2,589.00	366	34,413.78	15,485.00	18,928.78
31/03/2019	08/07/2018	16,062.50	803.00	366	10,794.50	4,858.00	5,936.50
31/03/2019	22/08/2018	10,714.28	536.00	366	7,795.28	3,508.00	4,287.28
31/03/2019	30/09/2018	5,535.72	277.00	366	4,225.72	1,903.00	2,323.72
31/03/2019	10/10/2018	98,125.00	4,906.00	366	80,662.00	36,208.00	44,454.00
31/03/2019	17/03/2019	72,757.86	3,638.00	366	66,218.86	29,798.00	36,420.86
31/03/2019	23/04/2019	11,588.72	580.00	366	14,081.22	4,987.00	6,094.22

FOR POCI SERVICES PVT. LTD.

FOR POCI SERVICES PVT. LTD.

Sumanen Ganga
Director

Anita Ganga
Director



31/03/2019	15/08/2018	7,616.27	381.00	366	5,482.27	2,467.00	3,015.27
31/03/2020	24/10/2019	165,000.00	8,250.00	159		31,266.00	132,744.00
31/03/2020	05/04/2019	20,758.91	1,038.00	363		9,265.00	11,493.92
31/03/2020	24/04/2019	53,571.42	2,679.00	342		22,526.00	31,045.42
31/03/2020	07/05/2019	101,785.72	5,089.00	329		41,173.00	60,612.72
31/03/2020	30/07/2019	10,401.78	520.00	245		3,133.00	7,268.78
31/03/2020	01/01/2020	26,785.72	1,330.00	90		2,964.00	23,821.72
31/03/2020	27/02/2020	38,392.86	1,920.00	33		1,558.00	36,834.86

OLD CCTV CAMERA
CCTV Camera

31/03/2015	07/10/2014	11,500.00	675.00	366	9,517.11	503,187.00	789,561.88
31/03/2016	29/09/2015	12,700.00	635.00	366	1,633.00	735.00	9,517.11
31/03/2016	30/11/2015	5,550.00	278.00	366	784.00	353.00	898.00
31/03/2016	01/12/2015	8,170.00	409.00	366	1,157.00	521.00	431.00
31/03/2016	10/12/2015	1,670.00	84.00	366	239.00	108.00	636.00
31/03/2016	12/01/2016	38,840.00	1,942.00	366	5,833.00	2,625.00	131.00
31/03/2016	29/01/2016	13,830.00	692.00	366	2,125.00	956.00	3,208.00
31/03/2016	16/02/2016	39,546.00	1,977.00	366	6,223.00	2,800.00	1,169.00
31/03/2016	16/02/2016	33,412.00	1,671.00	366	5,257.00	2,366.00	3,423.00
31/03/2016	19/02/2016	2,574.00	129.00	366	406.00	183.00	2,891.00
31/03/2016	20/02/2016	2,755.00	138.00	366	436.00	196.00	223.00
31/03/2016	23/02/2016	6,205.00	310.00	366	985.00	443.00	240.00
31/03/2016	10/03/2016	1,385.00	69.00	366	224.00	101.00	542.00
31/03/2017	23/06/2016	1,650.00	83.00	366	326.00	147.00	101.00
31/03/2017	16/07/2016	7,440.00	372.00	366	1,334.00	690.00	179.00
31/03/2017	16/07/2016	8,142.00	407.00	366	1,680.00	756.00	844.00
31/03/2017	21/07/2016	2,020.00	101.00	366	420.00	189.00	924.00
31/03/2017	30/07/2016	1,430.00	72.00	366	302.00	136.00	211.00
31/03/2017	07/10/2016	32,900.00	1,645.00	366	7,805.00	3,512.00	166.00
31/03/2017	11/11/2016	12,998.00	650.00	366	3,253.00	1,464.00	4,293.00
31/03/2017	11/11/2016	12,957.00	648.00	366	3,243.00	1,459.00	1,789.00
31/03/2017	15/11/2016	16,870.00	844.00	366	4,248.00	1,912.00	1,784.00
31/03/2017	20/10/2016	88,748.00	4,437.00	366	21,485.00	9,668.00	2,336.00
31/03/2018	28/06/2017	15,083.00	754.00	366	5,473.00	2,463.00	11,817.00
31/03/2019	15/05/2018	131,464.00	6,593.00	366	79,841.00	35,928.00	3,010.00
31/03/2019	30/09/2018	41,320.00	2,096.00	366	32,514.00	14,611.00	43,913.00
31/03/2019		759,883.00	37,999.00	366	196,943.11	84,342.00	17,883.00
31/03/2019							112,601.11

COLD ROOM

31/03/2014	25/03/2014	120,000.00	6,000.00	366	8,117.35	2,117.35	6,000.00
31/03/2015	30/06/2014	336,600.00	16,830.00	366	22,279.56	5,449.56	16,830.00
31/03/2017	23/06/2016	956,250.00	47,813.00	366	271,863.00	99,838.00	122,025.00
31/03/2017	28/09/2016	27,500.00	1,375.00	366	6,432.00	2,894.00	3,538.00
31/03/2018	24/02/2018	206,000.00	10,300.00	366	108,411.00	48,785.00	59,626.00
31/03/2018	24/02/2018	390,000.00	19,500.00	366	205,244.00	92,350.00	112,884.00
31/03/2018	24/02/2018	540,000.00	27,000.00	366	284,384.00	127,883.00	156,501.00
31/03/2018	24/02/2018	277,000.00	13,850.00	366	145,776.00	65,599.00	80,177.00

31/03/2015	07/10/2014	11,500.00	675.00	366	9,517.11	503,187.00	789,561.88
31/03/2016	29/09/2015	12,700.00	635.00	366	1,633.00	735.00	9,517.11
31/03/2016	30/11/2015	5,550.00	278.00	366	784.00	353.00	898.00
31/03/2016	01/12/2015	8,170.00	409.00	366	1,157.00	521.00	431.00
31/03/2016	10/12/2015	1,670.00	84.00	366	239.00	108.00	636.00
31/03/2016	12/01/2016	38,840.00	1,942.00	366	5,833.00	2,625.00	131.00
31/03/2016	29/01/2016	13,830.00	692.00	366	2,125.00	956.00	3,208.00
31/03/2016	16/02/2016	39,546.00	1,977.00	366	6,223.00	2,800.00	1,169.00
31/03/2016	16/02/2016	33,412.00	1,671.00	366	5,257.00	2,366.00	3,423.00
31/03/2016	19/02/2016	2,574.00	129.00	366	406.00	183.00	2,891.00
31/03/2016	20/02/2016	2,755.00	138.00	366	436.00	196.00	223.00
31/03/2016	23/02/2016	6,205.00	310.00	366	985.00	443.00	240.00
31/03/2016	10/03/2016	1,385.00	69.00	366	224.00	101.00	542.00
31/03/2017	23/06/2016	1,650.00	83.00	366	326.00	147.00	101.00
31/03/2017	16/07/2016	7,440.00	372.00	366	1,334.00	690.00	179.00
31/03/2017	16/07/2016	8,142.00	407.00	366	1,680.00	756.00	844.00
31/03/2017	21/07/2016	2,020.00	101.00	366	420.00	189.00	924.00
31/03/2017	30/07/2016	1,430.00	72.00	366	302.00	136.00	211.00
31/03/2017	07/10/2016	32,900.00	1,645.00	366	7,805.00	3,512.00	166.00
31/03/2017	11/11/2016	12,998.00	650.00	366	3,253.00	1,464.00	4,293.00
31/03/2017	11/11/2016	12,957.00	648.00	366	3,243.00	1,459.00	1,789.00
31/03/2017	15/11/2016	16,870.00	844.00	366	4,248.00	1,912.00	1,784.00
31/03/2017	20/10/2016	88,748.00	4,437.00	366	21,485.00	9,668.00	2,336.00
31/03/2018	28/06/2017	15,083.00	754.00	366	5,473.00	2,463.00	11,817.00
31/03/2019	15/05/2018	131,464.00	6,593.00	366	79,841.00	35,928.00	3,010.00
31/03/2019	30/09/2018	41,320.00	2,096.00	366	32,514.00	14,611.00	43,913.00
31/03/2019		759,883.00	37,999.00	366	196,943.11	84,342.00	17,883.00
31/03/2019							112,601.11

FOR FOOT SERVICES PVT. LTD.

Savitha Ganesan

Director

FOR FOOT SERVICES PVT. LTD.

Savitha Ganesan

Director

EPBAK SYSTEM

Printer

Weight Lifter Machine

Refrigerator

Air Handling Machine

Fire Extinguisher

Plant Machinery

31/03/2016	02/05/2015	24,500.00	1,225.00	366	7,565.00	1,957.00	5,599.00
31/03/2017	29/07/2016	21,000.00	1,050.00	366	9,493.00	2,468.00	7,025.00
31/03/2019	14/03/2019	18,644.00	932.00	366	18,418.00	4,789.00	13,629.00
31/03/2016	29/07/2015	73,500.00	3,575.00	366	24,565.00	6,387.00	18,178.00
31/03/2017	25/06/2016	134,000.00	6,700.00	366	57,175.00	14,866.00	42,309.00
31/03/2017	24/12/2016	17,000.00	850.00	366	8,655.00	2,253.00	6,402.00
		151,000.00	7,550.00		125,832.00	32,730.00	93,102.00
31/03/2016	25/03/2016	404,558.00	20,228.00	366	163,236.00	42,441.00	120,795.00
31/03/2016	19/03/2016	59,962.00	2,998.00	366	13,436.00	5,240.00	8,196.00
31/03/2017	03/11/2016	28,350.00	1,418.00	366	11,468.00	4,465.00	6,983.00
31/03/2020	18/11/2019	2,250.00	113.00	134		321.00	1,929.00
		88,112.00	4,416.00		188,120.00	52,467.00	137,653.00
31/03/2017	17/05/2016	15,998.00	800.00	366	6,776.00	1,762.00	5,014.00
31/03/2017	11/06/2016	16,438.00	832.00	366	7,209.00	1,874.00	5,335.00
31/03/2017	05/08/2016	40,884.00	2,044.00	366	18,592.00	4,834.00	13,758.00
31/03/2017	17/12/2016	20,160.00	1,008.00	366	10,222.00	2,658.00	7,564.00
31/03/2017	19/12/2016	20,012.00	1,001.00	366	10,162.00	2,642.00	7,520.00
31/03/2017	03/11/2016	33,750.00	1,688.00	366	16,533.00	4,299.00	12,234.00
31/03/2017	17/03/2017	14,790.00	740.00	366	8,019.00	2,085.00	5,934.00
31/03/2017	17/12/2016	35,006.00	1,750.00	366	17,750.00	4,615.00	13,135.00
31/03/2017	17/12/2016	91,125.00	4,556.00	366	46,203.00	12,013.00	34,190.00
31/03/2017	17/12/2016	114,750.00	5,738.00	366	58,182.00	15,127.00	43,055.00
31/03/2017	09/10/2016	60,541.88	3,027.00	366	29,066.88	7,537.00	21,509.88
31/03/2017	17/12/2016	7,560.00	378.00	366	3,833.00	997.00	2,836.00
31/03/2017	17/12/2016	54,000.00	2,700.00	366	27,380.00	7,119.00	20,261.00
31/03/2017	17/12/2016	14,200.00	710.00	366	7,340.00	1,832.00	5,508.00
31/03/2017	03/11/2016	258,750.00	12,938.00	366	126,754.00	32,956.00	93,798.00
31/03/2017	10/11/2016	93,375.00	4,669.00	366	45,997.00	11,959.00	34,038.00
31/03/2017	10/11/2016	87,750.00	4,388.00	366	43,226.00	11,239.00	31,987.00
31/03/2017	14/11/2016	912,920.00	45,646.00	366	451,131.00	117,294.00	333,837.00
31/03/2017	13/12/2016	571,040.00	28,552.00	366	288,645.00	75,048.00	213,597.00
31/03/2017	10/11/2016	65,812.50	3,291.00	366	32,419.50	8,429.00	23,990.50
31/03/2017	15/12/2016	60,187.00	3,009.00	366	30,469.00	7,922.00	22,547.00
31/03/2017	17/12/2016	12,488.00	624.00	366	6,332.00	1,646.00	4,686.00
31/03/2017	17/12/2016	10,575.00	529.00	366	5,362.00	1,394.00	3,968.00
31/03/2017	30/11/2016	500,421.00	25,021.00	366	250,412.00	65,107.00	185,305.00
31/03/2018	01/07/2017	2,097,650.08	104,885.00	366	1,240,423.08	325,110.00	915,313.08
31/03/2018	28/10/2017	28,350.00	1,418.00	366	18,678.00	4,856.00	13,822.00
31/03/2018	28/10/2017	40,000.00	2,000.00	366	26,353.00	6,852.00	19,501.00
31/03/2018	01/11/2017	32,800.00	1,640.00	366	21,678.00	5,636.00	16,042.00
31/03/2018	22/03/2018	6,570.00	329.00	366	4,831.00	1,256.00	3,575.00
31/03/2018	30/03/2018	417,000.00	20,850.00	366	303,524.00	78,916.00	224,608.00
31/03/2018	31/03/2018	20,500.00	1,025.00	366	14,532.00	3,778.00	10,754.00
31/03/2018	14/03/2018	356,400.00	17,820.00	366	260,542.00	67,741.00	192,801.00
31/03/2018	26/03/2018	1,560,000.00	78,000.00	366	1,350,289.00	399,075.00	951,214.00

FW POCI SERVICES P 366 LTD.

FW POCI SERVICES P 366 LTD.

Amida Camy Director

Samuel Gaez Director

31/03/2018	22/03/2018	6,000.00	300.00	366	4,412.00	1,347.00	3,265.00
31/03/2018	22/03/2018	38,000.00	1,900.00	366	27,935.00	7,264.00	20,671.00
31/03/2018	22/03/2018	18,000.00	900.00	366	13,235.00	3,441.00	9,794.00
31/03/2018	22/03/2018	45,000.00	2,250.00	366	33,087.00	8,603.00	24,484.00
31/03/2018	22/03/2018	76,500.00	3,825.00	366	56,247.00	14,524.00	41,623.00
31/03/2018	19/02/2018	256,000.00	12,800.00	366	184,042.00	47,851.00	136,191.00
31/03/2018	08/03/2018	37,800.00	1,890.00	366	27,514.00	7,154.00	20,360.00
31/03/2018	22/03/2018	25,200.00	1,260.00	366	18,528.00	4,817.00	13,711.00
31/03/2018	29/01/2018	91,595.00	4,580.00	366	64,835.00	16,857.00	47,978.00
31/03/2018	19/02/2018	122,625.00	6,131.00	366	88,157.00	22,921.00	65,236.00
31/03/2018	22/03/2018	15,468.75	773.00	366	11,371.75	2,957.00	8,414.75
31/03/2018	18/09/2017	32,203.13	1,610.00	366	18,449.13	4,797.00	13,652.13
31/03/2018	08/03/2018	29,160.00	1,458.00	366	21,225.00	5,519.00	15,706.00
31/03/2018	11/08/2017	855,300.00	42,765.00	366	528,315.00	137,365.00	390,950.00
31/03/2018	30/10/2017	26,200.00	1,310.00	366	17,289.00	4,495.00	12,794.00
31/03/2018	14/04/2017	17,513.00	876.00	366	9,719.00	2,527.00	7,192.00
31/03/2018	14/04/2017	46,359.00	2,318.00	366	25,728.00	6,689.00	19,039.00
31/03/2018	22/03/2018	25,200.00	1,260.00	366	18,528.00	4,817.00	13,711.00
31/03/2018	01/03/2018	280,000.00	14,000.00	366	202,772.00	52,721.00	150,051.00
31/03/2018	22/03/2018	8,100.00	405.00	366	5,956.00	1,549.00	4,407.00
31/03/2019	01/01/2019	157,500.00	7,875.00	366	147,515.00	38,354.00	109,161.00
31/03/2019	30/06/2018	855,000.00	42,750.00	366	688,120.00	178,912.00	509,208.00
31/03/2019	07/01/2019	199,000.00	9,950.00	366	187,234.00	48,681.00	138,553.00
31/03/2019	13/08/2018	110,800.00	5,540.00	366	92,647.00	24,088.00	68,559.00
31/03/2019	16/02/2019	320,000.00	16,000.00	366	310,198.00	80,651.00	229,547.00
31/03/2019	17/12/2018	136,900.00	6,845.00	366	126,758.00	32,957.00	93,801.00
31/03/2019	20/08/2018	74,500.00	3,725.00	366	62,666.00	16,293.00	46,373.00
31/03/2019	24/08/2018	17,930.00	897.00	366	15,133.00	3,935.00	11,198.00
31/03/2019	19/11/2018	50,000.00	2,500.00	366	45,299.00	11,778.00	33,521.00
31/03/2019	02/07/2018	181,250.00	9,063.00	366	146,132.00	37,994.00	108,138.00
31/03/2019	20/07/2018	90,625.00	4,531.00	366	74,228.00	19,299.00	54,929.00
31/03/2019	20/07/2018	27,350.00	1,368.00	366	22,402.00	5,825.00	16,577.00
31/03/2019	09/01/2019	62,800.00	3,140.00	366	59,087.00	15,363.00	43,724.00
31/03/2019	18/02/2019	48,000.00	2,400.00	366	46,598.00	12,115.00	34,483.00
31/03/2019	10/02/2019	270,600.00	13,530.00	366	261,155.00	67,900.00	193,255.00
31/03/2019	20/03/2019	49,280.00	2,464.00	366	48,894.00	12,712.00	36,182.00
31/03/2019	20/03/2019	5,200.00	260.00	366	5,159.00	1,341.00	3,818.00
31/03/2019	25/03/2019	42,000.00	2,100.00	366	41,820.00	10,873.00	30,947.00
31/03/2019	12/01/2019	34,500.00	1,725.00	366	32,583.00	8,472.00	24,111.00
31/03/2019	24/08/2018	54,568.00	2,728.00	366	46,055.00	11,974.00	34,081.00
31/03/2019	21/06/2018	185,000.00	9,250.00	366	147,706.00	38,404.00	109,302.00
31/03/2019	27/12/2018	8,600.00	430.00	366	8,024.00	2,086.00	5,938.00
31/03/2019	20/03/2019	17,100.00	855.00	366	16,966.00	4,411.00	12,555.00
31/03/2019	24/12/2018	57,406.80	2,870.00	366	53,439.80	13,894.00	39,545.80
31/03/2019	04/08/2018	270,400.00	13,520.00	366	224,365.00	58,335.00	166,030.00
31/03/2019	07/08/2018	102,000.00	5,100.00	366	84,853.00	22,062.00	62,791.00
31/03/2019	06/03/2019	15,000.00	750.00	366	14,733.00	3,831.00	10,902.00
31/03/2019	11/09/2018	19,500.00	975.00	366	16,708.00	4,344.00	12,364.00
31/03/2019	16/02/2019	389,900.00	19,495.00	366	377,957.00	98,209.00	279,688.00
31/03/2019	31/08/2018	127,880.00	6,394.00	366	108,568.00	28,228.00	80,340.00
31/03/2019	16/02/2019	32,000.00	1,600.00	366	31,020.00	8,065.00	22,955.00
31/03/2019	16/02/2019	410,000.00	20,500.00	366	377,957.00	98,209.00	279,688.00
31/03/2019	10/12/2018	25,000.00	1,250.00	366	22,649.00	5,889.00	16,760.00
31/03/2019	25/08/2018	65,000.00	3,250.00	366	54,906.00	14,276.00	40,630.00



For POST SERVICES PVT. LTD.
Sanjitha Jayasinghe
 Director

31/03/2020	19/10/2019	150,000.00	7,500.00	164	17,475.00	132,525.00
31/03/2020	19/10/2019	900,000.00	45,000.00	164	104,852.00	795,148.00
31/03/2020	25/09/2019	108,000.00	5,400.00	188	14,424.00	93,576.00
31/03/2020	25/09/2019	140,400.00	7,020.00	188	18,751.00	121,649.00
31/03/2020	31/08/2019	20,025.00	1,001.00	213	3,030.00	16,995.00
31/03/2020	31/08/2019	6,600.00	330.00	213	999.00	5,601.00
31/03/2020	21/11/2019	33,800.00	1,690.00	131	3,345.00	30,455.00
31/03/2020	01/06/2019	40,500.00	2,025.00	304	8,746.00	31,754.00
31/03/2020	01/06/2019	40,500.00	2,025.00	304	8,746.00	31,754.00
31/03/2020	01/06/2019	40,500.00	2,025.00	304	8,746.00	31,754.00
31/03/2020	02/01/2020	14,400.00	720.00	89	910.00	13,490.00
31/03/2020	19/10/2019	35,500.00	1,775.00	164	4,136.00	31,364.00
31/03/2020	02/10/2019	130,000.00	6,500.00	176	16,254.00	113,746.00
31/03/2020	23/04/2019	21,280.00	1,064.00	343	5,185.00	16,095.00
31/03/2020	01/11/2019	45,000.00	3,250.00	151	6,972.00	58,028.00
31/03/2020	21/08/2019	27,900.00	1,395.00	223	4,420.00	23,480.00

DELHI ELECTRICAL

Weight Machine
Electrical Appliances

16,052,548.14

802,631.00

9,944,531.14

2,812,369.00

8,906,567.14

31/03/2017	04/02/2017	9,000.00	450.00	366	4,735.00	3,504.00
31/03/2017	27/10/2016	6,750.00	338.00	366	3,436.00	893.00
31/03/2017	26/10/2016	34,125.00	1,706.00	366	16,637.00	4,326.00
31/03/2017	04/02/2017	9,000.00	450.00	366	4,735.00	1,231.00
31/03/2017	04/02/2017	5,670.00	284.00	366	2,984.00	3,504.00
31/03/2017	11/05/2016	9,000.00	450.00	366	3,791.00	776.00
31/03/2017	15/05/2016	10,000.00	500.00	366	4,228.00	986.00
31/03/2017	03/08/2016	9,500.00	475.00	366	4,313.00	1,099.00
31/03/2018	04/01/2018	220,000.00	11,000.00	366	152,827.00	1,121.00
31/03/2018	14/11/2017	21,040.00	1,052.00	366	39,735.00	3,192.00
31/03/2018	24/03/2018	16,000.00	800.00	366	14,050.00	113,092.00
31/03/2018	31/10/2017	11,900.00	595.00	366	11,781.00	10,397.00
31/03/2018	01/11/2017	6,240.00	312.00	366	3,063.00	8,718.00
31/03/2018	24/03/2018	13,800.00	690.00	366	7,859.00	5,816.00
31/03/2018	03/05/2017	59,000.00	2,950.00	366	4,455.00	3,297.00
31/03/2019	11/04/2018	145,000.00	7,250.00	366	10,161.00	7,519.00
31/03/2019	15/05/2018	150,000.00	7,500.00	366	33,335.00	24,668.00
31/03/2019	25/03/2019	3,220.00	161.00	366	108,436.00	80,243.00
31/03/2019	29/03/2019	1,610.00	81.00	366	115,808.00	85,698.00
					3,206.00	2,372.00
					1,608.00	1,190.00

For POCT SERVICES PVT. LTD.

Sanvalli Garg

Director

For POCT SERVICES PVT. LTD.

Anita Garg

Director



		31/03/2019	04/04/2018	7,500.00	375.00	366	5,571.00	1,448.00	4,123.00
		31/03/2019	24/08/2018	2,000.00	100.00	366	1,688.00	439.00	1,249.00
		31/03/2019	08/10/2018	2,650.00	133.00	366	2,322.00	604.00	1,718.00
		31/03/2019	27/10/2018	25,000.00	1,250.00	366	22,240.00	5,782.00	16,458.00
		31/03/2019	15/02/2018	28,350.00	1,418.00	366	20,090.00	5,223.00	14,867.00
		31/03/2019	04/04/2018	30,900.00	1,545.00	366	22,954.00	5,968.00	16,986.00
		31/03/2019	11/03/2019	3,729.00	185.00	366	3,675.00	956.00	2,720.00
		31/03/2019	14/01/2019	15,300.00	765.00	366	14,472.00	3,763.00	10,709.00
		31/03/2020	15/05/2019	2,796.00	140.00	321	-	638.00	2,158.00
		31/03/2020	07/07/2019	27,400.00	1,370.00	268	-	5,216.00	22,184.00
		31/03/2020	22/08/2019	5,000.00	250.00	222	-	789.00	4,211.00
		31/03/2020	07/05/2019	24,000.00	1,200.00	329	-	5,609.00	18,391.00
		31/03/2020	08/06/2019	12,500.00	625.00	236	-	2,095.00	10,404.00
		31/03/2020	17/06/2019	28,067.00	1,403.00	195	-	3,908.00	24,159.00
		31/03/2020	04/01/2020	199,500.00	9,975.00	87	-	11,330.00	187,170.00
Factory Equipments									
	BAWANA	31/03/2017	22/12/2016	181,982.44	9,099.00	366	92,625.44	24,083.00	88,542.44
	BAWANA -TOOLS	31/03/2019	07/03/2019	88,500.00	4,425.00	366	83,268.00	21,650.00	61,618.00
	BAWANA -TOOLS	31/03/2019	07/03/2019	34,000.00	700.00	366	33,172.00	3,425.00	9,747.00
	BAWANA -HAND PALLI	31/03/2019	05/11/2018	38,942.00	1,947.00	366	34,892.00	9,072.00	25,820.00
	bowna	31/03/2020	14/08/2019	30,000.00	1,500.00	230	-	4,902.00	25,098.00
	bowna	31/03/2020	25/11/2019	20,000.00	1,000.00	127	-	1,804.00	18,196.00
	bowna	31/03/2020	14/08/2019	5,000.00	250.00	230	-	817.00	4,183.00
	bowna	31/03/2020	07/02/2020	11,750.00	588.00	53	-	442.00	11,308.00
	bowna	31/03/2020	25/11/2019	2,000.00	100.00	127	-	180.00	1,820.00
	bowna	31/03/2020	13/09/2019	455,000.00	22,750.00	200	-	64,645.00	390,355.00
	bowna	31/03/2020	13/09/2019	455,000.00	22,750.00	200	-	64,645.00	390,355.00
	bowna	31/03/2020	05/02/2020	26,760.00	1,338.00	55	-	1,046.00	25,714.00
Warehouse									
	LKO			21,015,020.00			21,085,520.00		21,085,520.00
	LKO-MISC			2,262,000.00			2,262,000.00		2,262,000.00
	LKO-MISC	31/03/2017	25/06/2016	2,408,000.00			2,408,000.00		2,408,000.00
Bijnor Property Babu Lal				1,788,360.00			1,788,360.00		1,788,360.00
Bijnor Property Babu Lal				1,788,360.00			1,788,360.00		1,788,360.00
Property Sarojini Nagar				4,208,360.00			4,208,360.00		4,208,360.00
Property Daryam alnagar khurd				592,060.00			592,060.00		592,060.00
Property Alinagar Khurd				1,064,060.00			1,064,060.00		1,064,060.00
Property Pupi & Ganga Ram				604,060.00			604,060.00		604,060.00
Property Sona Devi				1,874,000.00			1,874,000.00		1,874,000.00
Civil WORK BAWANA		31/03/2019	11/07/2018	5,096,283.98	254,839.00	366	4,729,535.98	472,953.60	4,256,582.38
Civil WORK BAWANA		31/03/2019	28/08/2018	1,727,723.39	86,386.00	366	1,624,060.39	362,406.04	1,461,654.35
Civil WORK BAWANA		31/03/2019	28/08/2018	3,370,302.52	168,515.00	366	3,202,249.52	320,224.95	2,882,024.57
GRAND TOTAL				300,590,024.75	3,149,343.00		60,125,387.53	8,955,115.50	66,865,866.46

For POC SERVICES PVT. LTD.
Sawadee Caring

Director

For POC SERVICES PVT. LTD.
Anita Caring

Director



SIGNIFICANT ACCOUNTING POLICIES & NOTES ON CONSOLIDATED FINANCIAL STATEMENTS

1. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to POCT Services Pvt. Ltd., and one of its Associate Company- POCT Science House Pvt. Ltd. (collectively referred to as "the Group"). The consolidated financial statements have been prepared on the following basis:

- Investment in Associate Company has been accounted for under the Equity method as per Accounting Standard (AS)-23 – "Accounting for Investments in Associates in Consolidated Financial Statements".
- There is no difference between the cost of investment in the associates and the share of net assets at the time of acquisition of shares in the associates, so no Goodwill/Capital Reserve has been recognized to that effect in the financial statements. Also, post acquisition profit/Loss has been added to the investment made in Associate Company.
- As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the company's separate financial statements.

2. Other significant accounting policies

These are set out under "Significant Accounting Policies" as given in the Company's separate financial statements and some of the other accounting policies which are material and are affecting the accounting policies & financial statements of the group as a whole have been given below:

1. Basis for Accounting :

As defined in Accounting Standard -1 (AS-1) issued by the Institute of Chartered Accountant of India and which is mandatory in nature. The company follows mercantile system of accounting and recognizes income and expenditure on accrued basis. These accounts are prepared on historical cost of basis as a going concern and are consistent with the generally accepted Accounting Principles.

2. Fixed Assets

The fixed assets are shown at historical cost less accumulated depreciation.

3. Depreciation:

Depreciation on fixed assets has been calculated as per provisions under the Companies Act, 2013, on written down value method..

4. Inventories:

Inventories are valued at cost.

5. Revenue Recognition:-

In Case of Holding Company and its Associates - as per Accounting Standard – 9 (AS -9) issued by Institute of Chartered Accountants of India the Income / revenue has been recognized on accrual basis.

- Sales are booked net of trade discount after adjusting sales returns and trade tax.

For POCT SERVICES PVT. LTD.

Samir Singh
Director



For POCT SERVICES PVT. LTD.
Anita Cusny
Director

- (b) Insurance Claims lodged by the holding company are accounted for in the year of its settlement.
- (c) Other / Misc. revenues are recognized, when the amount and its collectivity is certain.
- (d) Interest payable / receivable are being accounted for on accrual basis.

10. EXPENDITURE ON EMPLOYEES:

The holding company has paid fixed monthly remuneration to the Directors as per Companies Act, 2013.

DIRECTORS REMUNERATION

PARTICULARS	AMOUNT	NO. OF DIRECTORS
Salaries	5,24,40,000.00	7
Bonus	NIL	
TOTAL	NIL	7
(Previous Year)		

	Previous Year	Current Year
a) Audit fees	35,400.00	37,000.00

11. ADDITIONAL NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

- A. Disclosure requirements as per Accounting Standards (AS)- 21& 23 issued by ICAI:
- B. Investment in Associate Enterprise:

The Group's Associate Company is as under:

Name	Country of Incorporation	Percentage of ownership interest as at 31 st March'2020	Percentage of ownership interest as at 31 st March'2019
POCT Science House Pvt. Ltd.	India	50%	50%

Date: 02/12/2020
Place: Lucknow

For Mayank Mehrotra & Associates
Chartered Accountants

FR No: 022941C



For M/s Poct Services
Private Limited

For POCT SERVICES PVT. LTD.

Samir Singh
(Director)

For POCT SERVICES PVT. LTD.

Amita Chary
(Director)

