Mayank Mehrotra & Associates
CHARTERED ACCOUNTANTS
316, Murli Bhawan ,10A Ashok Marg , LUCKNOW P. NO.: 4108839 / 9935599100
EMAIL-ID- camayankmehrotra@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,

The Members of POCT Services Private Limited.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **POCT Services Private Limited ("the Company")** which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the financial year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit/loss, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. Management has prepared detailed assessments and is likely that the business of the company may be

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affected by COVID 19 in respects of revenues and profits in future. The company has sound financial parameters and management has assessed that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. It expects that COVID 19 might have some impact, though not significant, for example, in relation to expected future performance or the effects on some future assets valuations

Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is included in **Annexure A.** This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure B** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid 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 as on 31st December, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st December, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure C**.

g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

(Mayank Mehrotra)
Membership No. - 406804

Date: 02/12/2020
Place: Lucknow
UDIN: 21406804AAAACK5004

Annexure A

Responsibilities for Audit of Financial Statement

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

(Mayank Mehrotra)
Membership No. - 406804

Date: 02/12/2020
Place: Lucknow
UDIN: 21406804AAAACK5004

ANNEXURE - B

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2020

To,

The Members of POCT SERVICES PRIVATE LIMITED

(i) In Respect of Fixed Assets

(a) (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification

(c) Yes, The title deeds of immovable properties are held in the name of the company

(ii) In Respect of Inventories

Physical verification of inventory has been conducted at reasonable intervals by the management.

(iii) Compliance under section 189 of The Companies Act, 2013

The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.

(a) N.A

(b) In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.

(c) There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.

(iv) Compliance under section 185 and 186 of The Companies Act , 2013

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

The company has not accepted any Deposits.

(vi) Maintenance of cost records

The Company is not required to maintain cost cecords pursuant to the Rules made by the Central Govenment for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

(vii) Deposit of Statutory Dues

(a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.

(b) As per information provided to us, there is no dispute with the revenue authorities regarding any duty or tax payable.

(viii) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(ix) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The company has not raised any money by way of initial public offer or further public offer {including debt instruments) and term loans. Hence this clause is not applicable.

(x) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(xi) Managerial Remunearion

Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(xii) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

(xiii) Related party compliance with Section 177 and 188 of companies Act - 2013

Yes , All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentrues

NO

Mahendra & Associates Lucknow Chartered Accountants

(xv) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

FOR MAYANK MEHROTRA & ASSOCIATES
(Chartered Accountants)
Reg No. : 002294IC

Place : LUCKNOW
Date : 02/12/2020
UDIN: 21406804AAAACK5004

MAYANK MEHROTRA
(Partner)
Membership No : 406804

"Annexure C" to the Independent Auditor's Report of even date on the Standalone 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.

We have audited the internal financial controls over financial reporting **POCT SERVICES PRIVATE LIMITED** as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is 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

Lucknow

Chartered Accountants

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, 2019, 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: 21406804AAAACK5004

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

Mayank

MAYANK MEHROTRA
Partner
M.No. : 406804

STATEMENT OF BALANCE SHEET

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

Balance Sheet as at 31st March, 2020

Particulars	Note	Rs. 31/03/2020 Figures as at the end of current reporting period	Rs. 31/03/2019 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	310,050,100.58	210,276,492.30
(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	14,480,746.72	4,597,119.67
Total		**626,065,020.28**	**455,675,574.00**
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)		3,664,832.01	2,966,525.24
(d) Long term loans and advances	9	5,706,836.83	2,680,664.00
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	10	50,000.00	50,000.00
(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		**626,065,020.29**	**455,675,574.00**

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

DATE - 02/12/2020
LUCKNOW

UDIN: 21406804AAAACK5004

FOR MAYANK MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 022941C

(Mayank Mehrotra)
(Partner)
MEM. NO. 406804

M/S POCT SERVICES PRIVATE LIMITED

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

Director

For POCT SERVICES PVT. LTD.
Anita Garg
Director

Director

STATEMENT OF PROFIT AND LOSS

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

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	975,411,085.74	943,590,799.73
Less:Interstate Branch Sale		(124,811,802.27)	(124,927,241.08)
II. Other Income	21	12,614,510.13	6,013,356.73
III. Total Revenue (I +II)		**863,213,793.60**	**824,676,915.38**
IV. Expenses:			
Cost of materials consumed			
Purchase of Stock-in-Trade	16	632,645,224.87	645,622,869.40
Less:Interstate Branch Purchase		(124,811,802.27)	(124,927,241.08)
Changes in inventories of finished goods, work-in-progress and Stock-in	17	(88,783,770.81)	(66,407,161.34)
Employee benefit expense	18	167,670,128.11	121,475,942.00
Financial costs	19	8,962,625.76	12,202,954.07
Depreciation and amortization expense		8,955,115.50	9,501,069.00
Other expenses	20	114,727,923.33	100,138,561.00
Total Expenses		**719,365,444.49**	**697,606,993.05**
V. Profit before exceptional and extraordinary items and tax	(III-IV)	143,848,349.11	127,069,922.33
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		143,848,349.11	127,069,922.33
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		**143,848,349.11**	**127,069,922.33**
X. Tax expense:			
(1) Current tax		42,780,652.27	38,273,602.47
(2) Deferred tax		(698,306.77)	(876,481.42)
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	**101,766,003.61**	**89,672,801.28**
XVI. Earning per equity share:			
(1) Basic		67.84	59.78
(2) Diluted		67.84	59.78

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

DATE - 02/12/2020
PLACE-LUCKNOW

UDIN: 21406804AAAACK5004

FOR MAYANK MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 022941C

(Mayank Mehrotra)
Mem. No. 406804

M/S POCT SERVICES PRIVATE LIMITED

For POCT SERVICES PVT. LTD.
Amita Garg
Director

Director

Director

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

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	(3,026,172.83)	
(+) 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

UDIN: 21406804AAAACK5004

FOR MAYANK MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO- 022841C

Mayank Mehrotra & Associates Chartered Accountants

Mayank Mehrotra
(Partner)
MEM. NO. 406804

M/S POCT SERVICES PRIVATE LIMITED

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

Director

For POCT SERVICES PVT. LTD.
Anita Garg
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	40,000,000.00	40,000,000.00
	Issued, subscribed and fully paid share capital		
	(1 5,00,000 shares of Rs 10 each)		
	Amita Garg's Capital A/c (30000 shares of Rs. 10 each)	300,000.00	300,000.00
	Pushplata 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	210,276,492.30	119,073,396.68
	Add-: Current Year Profit	101,766,003.61	89,672,801.29
	Add: Provision For Income Tax w/o A.Y 18-19	5,023,602.47	7,673,938.20
	Add: Refund AY 2018-19	20,700.00	-
	Less: Self Assessment Tax		9,474,000.00
	Less- Form C Penalty	1,024.00	-
	Less: Custom Penalty	-	49,654.00
	Less: Interest on TDS	50.00	48,579.00
	Less: Tax FY 2017-18	2,430.00	-
	Less: Opening Diff in Fixed Asset	-	71.87
	Less:Custom penalty	20,050.00	-
	Less:TCS	-	16,317.00
	Less: SAT AY 2019-20	6,575,600.00	-
	Less:interest on custom Duty	-	5,022.00
	Less: TDS FY 2018-19	426,482.80	-
	Less: Income Tax	1,993.00	-
	Less:Tax for 2015-16	9,068.00	-
	Total	310,050,100.58	210,276,492.30
3	Long-term borrowings		
	Secured		
	(HDFC Auto Loan No 35739362)	-	-
	(HDFC Auto Loan No 39987972)	-	85,303.16
	(Allahabad Bank 50196422153)	-	2,662,844.00
	HDFC AUTO LOAN NO 65975585	1,776,472.13	-
	ADITYA BIRLA FINANCE LTD	2,441,686.80	3,812,094.11
	CAPITAL FIRST LTD A/C No. 15929906	4,122,942.63	6,465,022.40
	INDIA BULL IVF FINANCE 18215	1,918,061.00	2,994,604.00
	INDIA INFOLINE FINANCE	1,029,065.26	1,647,778.20
	INDUSIND BANK NEW LOAN -99807	2,511,732.00	4,068,761.00
	UNITED PETRO FINANCE (031)	-	2,722,119.00
	ICICI Bank Loan UPLUC00035203414	-	825,936.40
	Loan For (Creta Car) A/C No.50350738194	-	660,615.00
	HDFC LOAN (97608410)	9,848,318.50	-
	India Infoline Finance (HC4159)	1,514,909.23	2,819,873.28
	HDFC Auto Loan No 48441288	235,948.08	323,117.63

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

For POCT SERVICES PVT. LTD.
Amita Garg
Director

	HDFC Auto Loan No 51642243	372,645.62	893,604.88
	HDFC Loan A/C NO. 55445459	-	6,435,817.56
	Fullerton India Loan 027702410221555	653,712.27	1,509,703.02
	Allahabad Bank Vehicle Loan (Innova Crista Car)	-	1,263,612.00
	HDFC BANK (50200038045582) (OD)	31,420,082.83	-
	UNSECURED LOANS		
	Saurabh Garg Unsecured Loan	10,614,000.00	10,614,000.00
	Amita Garg Unsecured Loan	8,341,000.00	8,341,000.00
	Abhay Agarwal Unsecured Loan	1,900,000.00	1,900,000.00
	Total	78,700,576.35	60,045,805.64
4	Trade payables		
	Trade payables	175,945,802.21	137,288,378.99
	Total	175,945,802.21	137,288,378.99
5	Short-term borrowings		
	Secured		
	Cash Credit (Allahabad Bank C.C -50198641004)	-	-
	Total	-	-
6	Other current liabilities		
	POCT Science House Pvt Ltd(share payment)	-	50,000.00
	Salary Payable	8,491,197.53	6,711,662.00
	Employee PF & ESIC	326,228.00	289,058.00
	Employer Cont to PF	262,502.00	212,138.00
	PF Admin Charges Payable	11,964.00	9,857.00
	Lab Expenses Payable	58,237.00	37,064.00
	Office Expenses Payable	38,575.13	46,502.38
	Advance from Debtors	1,941,582.00	-
	Donation Pyable	63,843.00	63,843.00
	Audit Fee Payable	164,418.00	164,418.00
	GST payable	-	6,940,375.82
	Consultancy Payable	117,519.00	251,439.00
	Other Creditors	2,378,176.40	1,895,780.76
	Director's Renumeration Payable	6,140,312.36	5,903,371.00
	Travelling Payable	2,272,437.00	1,771,059.00
	Service Payable	-	70,784.00
	ADVANCE HDFC LOAN A/C NO. 55445459	-	55,111.44
	Tds On Commission	400,352.00	66,242.00
	Tds On Consultancy	-	68,260.00
	Tds On Contract Liabilites	35,767.00	84,097.00
	Tds On Salary	7,022,549.00	1,659,816.00
	Tds On Rent	72,587.00	60,167.00
	Tds u/s 195	-	21,528.00
	Rent Payable	36,933.00	4,690.00
	ICICI Lombard General Insurance Ltd.	335,935.00	335,935.00
	Trade Payables	394,579.00	394,579.00
	CRISIL	14,160.00	-
	Commission Payable	7,941.00	-
	Security From Swastik Biotech (Rental Machine)	1,000,000.00	1,000,000.00
	Total	31,587,794.42	28,167,777.40
7	Short-term provisions		
	Provision for Income Tax	42,780,652.27	38,273,602.47
	Less: Advance Tax	(27,500,000.00)	(33,250,000.00)
	Less : TDS & TCS	(799,905.55)	(426,482.80)

For POCT SERVICES PVT. LTD

Saurabh Garg

Director

Mayank Mehrotra & Associates Chartered Accountants

For POCT SERVICES PVT. LTD.

Amita Garg

Director

	Total	14,480,746.72	4,597,119.67
8	**Tangible assets**		
	Land/Building/Plant & Equipment/Furniture & Fixtures/ Vehicles/Office Equipment/Others(individually)		
	Opening balance	69,125,387.53	60,186,825.21
	Add: Acquisition	6,695,594.42	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)		
	Net carrying value (a) - (b)	66,865,866.46	69,125,387.53
	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	50,000.00
		50,000.00	50,000.00
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	-
	Defered Revenue expense	178,864.00	-

For POCT SERVICES PVT. LTD.

Director

For POCT SERVICES PVT. LTD.

Director

	Interest on FDR Accrued	3,507,776.90	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 Proprerty	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	827,189,888.54	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		-
	Total	975,411,085.74	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		

Mayank Malhotra & Associates Chartered Accountants

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

For POCT SERVICES PVT. LTD.
Amita Garg
Director

AMC Charges	183,827.00	93,076.00
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	8,164,850.00
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
Frieght 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	2,684,743.97	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
Defered Revenue Expenses	44,716.00	-
Training Expenses	250,000.00	762,000.00
Round off	-	9.93

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

For POCT SERVICES PVT. LTD.
Amita Garg
Director

	Renovation Work		-	532,972.96
	Software Maintenace Expenses		606,872.00	923,685.28
	Sales Promtion Expenses		-	100,000.00
	Service Charge Expenses		-	4,201,654.60
	Service Charge Expenses		4,416,951.80	-
	Telephone Expenses		181,230.45	234,432.93
	Tender Expenses		11,086.00	37,450.00
	Tender Information Services		32,000.00	-
	Advertisement Expenses		208,935.00	24,447.00
	Travelling Expenses		25,290,922.84	27,598,979.29
	Transportaion Expenses		107,410.00	106,900.00
	Quality Testing Expense		-	487,563.00
	PF Admin Charges		130,466.00	110,518.00
	Professional Fees Charges		-	40,000.00
	Processing Fees		73,602.80	1,686,587.00
	Stock Insurance		200,187.00	105,196.00
	Spares For Service Consumbales		-	13,427.50
	Vehicle Insurance Charges		41,233.04	51,076.00
	Packing Material		-	1,906,033.00
	Stamp Charges		212.00	-
	INTEREST ON CUSTOM DUTY		1,017.00	-
	Office rent		-	8,136,467.00
	Lab Coat		85,950.00	-
	Factory Maintenance Exp		1,713,600.00	-
	Membership fees		475,000.00	-
	Rent		9,270,217.00	-
	Mobile Accessories 18%		-	10,932.20
	FOREX Commision Charges		298,461.41	189,200.00
	FOREX Conversion Charges		1,390,755.23	1,260,143.25
	Factory Construction Exps		5,000.00	-
	Interest on GST		19,306.00	-
	Interest on Tds		4,344.00	-
	Intrest on GST IGST		1,423.00	-
	Drug License Fee		-	8,000.00
	Printing & Stationery		1,736,785.20	1,371,032.50
	Preliminary Expenses W/Off		47,960.00	47,960.00
	Write Off		-	3,304.00
	Trade discount		60.00	-
	Marine Insurance		374,967.77	-
	Employee Health insurance		981,178.55	-
	Total		114,727,923.33	100,138,561.00
21	Other Incomes			
	Foreign Gain		8,589,533.13	5,943,784.73
	FDR Interest		4,005,254.00	69,572.00
	Discount Received		19,723.00	-
		Total	12,614,510.13	6,013,356.73

For POCT SERVICES PVT. LTD.
Amita Garg
Director

For POCT SERVICES PVT. LTD
Saurabh Garg
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
						31/03/2020		
OLD COMPUTERS AND SOFTWARE	31/03/2017	25/01/2016	13020.00	651.00	366	162,226.35	1,458.00	160,768.35
COMPUTERS	31/03/2017	09/04/2016	6650.00	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	423.00	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	616.00	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	1,320.00	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	28/07/2016	27560.00	1,378.00	366	2,171.00	793.00	1,378.00
	31/03/2017	28/07/2016	143200.00	7,160.00	366	11,280.00	4,120.00	7,160.00
	31/03/2017	03/08/2015	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	3,859.00	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	21000.00	1,050.00	366	1,883.00	833.00	1,050.00
	31/03/2017	12/09/2016	13650.00	683.00	366	1,224.00	541.00	683.00
	31/03/2017	17/10/2016	76650.00	3,833.00	366	7,505.00	3,672.00	3,833.00

For POCT SERVICES PVT. LTD
Director

For POCT SERVICES PVT. LTD.
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	660.00	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	5,461.00	3,208.00
	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	06/12/2017	31000.00	1,550.00	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	31356.00	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	06/09/2017	10000.00	500.00	366	2,384.00	1,502.00	882.00
	31/03/2019	30/03/2019	13600.00	680.00	366	13,577.00	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	17/09/2018	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	18/01/2018	33000.00	1,650.00	366	8,109.00	5,109.00	3,000.00
	31/03/2019	25/01/2019	7000.00	350.00	366	6,215.00	3,915.00	2,300.00
	31/03/2019	31/01/2019	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	15/03/2019	33000.00	1,650.00	366	32,316.00	20,359.00	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	26/03/2019	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	4,926.00
	31/03/2020	29/07/2019	66000.00	3,300.00	246		27,947.00	38,053.00
	31/03/2020	30/07/2019	33000.00	1,650.00	245		13,917.00	19,083.00
	31/03/2020	22/08/2019	19200.00	960.00	222		7,337.00	11,863.00
	31/03/2020	21/09/2019	23200.00	1,160.00	192		7,667.00	15,533.00
	31/03/2020	07/10/2019	3000.00	150.00	176		909.00	2,091.00
	31/03/2020	21/10/2019	33000.00	1,650.00	162		9,202.00	23,798.00
	31/03/2020	11/12/2019	19050.00	953.00	111		3,640.00	15,410.00
	31/03/2020	11/01/2020	66000.00	3,300.00	80		9,089.00	56,911.00
	31/03/2020	11/01/2020	165000.00	8,250.00	80		22,721.00	142,279.00
	31/03/2020	03/02/2020	4300.00	215.00	57		422.00	3,878.00
	31/03/2020	05/02/2020	35000.00	1,750.00	55		3,314.00	31,686.00
	31/03/2020	11/03/2020	39000.00	1,950.00	20		1,343.00	37,657.00
	31/03/2020	23/08/2019	58500.00	2,925.00	221		22,254.00	36,246.00
	31/03/2020	13/12/2019	24000.00	1,200.00	109		4,503.00	19,497.00
	31/03/2020	13/12/2019	9000.00	450.00	109		1,689.00	7,311.00
			10,888,729.00	544,474.00		1,303,709.35	827,498.00	1,082,161.35
AIR CONDITIONER	31/03/2015	21/05/2014	38,900.00	1,945.00	366	8,404.55	2,185.00	6,219.55
	31/03/2015	04/06/2014	62,350.00	3,128.00	366	13,533.61	3,519.00	10,014.61
	31/03/2015	23/07/2014	14,700.00	735.00	366	3,195.31	831.00	2,364.31
	31/03/2015	20/08/2014	26,300.00	1,315.00	366	5,731.55	1,490.00	4,241.55
	31/03/2015	15/01/2015	12,000.00	600.00	366	2,650.89	689.00	3,961.89

For POCT SERVICES PVT. LTD
Director

For POCT SERVICES PVT. LTD
Director

	31/03/2015	20/03/2015	3,451.00	173.00	366	763.39	198.00	565.39
	31/03/2015	19/02/2015	4,502.00	225.00	366	997.38	259.00	738.38
AIR CONDITIONER	31/03/2015	23/02/2015	173,300.00	8,565.00	366	37,956.06	9,869.00	28,087.06
	31/03/2016	02/03/2016	35,500.00	1,775.00	366	13,473.00	3,503.00	9,970.00
	31/03/2016	12/09/2015	7,875.00	394.00	366	2,734.00	711.00	2,023.00
	31/03/2016	09/02/2016	19,400.00	970.00	366	7,575.00	1,970.00	5,605.00
	31/03/2017	14/09/2016	53,990.00	2,800.00	366	26,336.00	6,847.00	19,489.00
	31/03/2017	11/04/2016	493,000.00	24,650.00	366	201,890.00	52,491.00	149,399.00
	31/03/2017	07/10/2016	46,500.00	2,325.00	366	22,289.00	5,795.00	16,494.00
	31/03/2019	31/03/2019	75,000.00	3,750.00	366	75,000.00	19,500.00	55,500.00
	31/03/2019	20/07/2018	62,500.00	3,125.00	366	51,192.00	13,310.00	37,882.00
			1,129,466.00	**56,475.00**		**473,721.74**	**123,167.00**	**350,554.74**
Furniture And Fixture	31/03/2015	15/01/2015	26,383.00	1,319.00	366	5,826.62	1,515.00	4,311.62
	31/03/2015	16/01/2015	6,648.00	332.00	366	1,468.01	382.00	1,086.01
	31/03/2015	19/01/2015	26,606.00	1,330.00	366	5,878.33	1,528.00	4,350.33
	31/03/2015	21/01/2015	188,575.00	9,429.00	366	41,668.40	10,834.00	30,834.40
	31/03/2015	21/01/2015	397,783.00	19,889.00	366	87,894.63	22,853.00	65,041.63
	31/03/2016	04/09/2015	605,280.00	30,264.00	366	208,758.00	54,277.00	154,481.00
	31/03/2016	07/12/2015	68,640.00	3,432.00	366	25,536.00	6,639.00	18,897.00
	31/03/2017	17/05/2016	5,100.00	255.00	366	2,160.00	562.00	1,598.00
	31/03/2017	01/02/2017	25,900.00	1,295.00	366	13,597.00	3,535.00	10,062.00
	31/03/2017	22/01/2017	198,375.00	9,919.00	366	103,388.00	26,876.00	76,452.00
	31/03/2017	28/02/2017	214,840.00	10,742.00	366	115,049.00	29,913.00	85,136.00
	31/03/2018	28/05/2017	407,375.00	20,369.00	366	235,533.00	61,239.00	174,294.00
	31/03/2018	30/06/2017	171,125.00	8,556.00	366	101,916.00	26,498.00	75,418.00
	31/03/2018	27/08/2017	74,218.75	3,711.00	366	46,470.75	12,082.00	34,388.75
	31/03/2018	30/06/2017	31,000.00	1,550.00	366	18,462.00	4,800.00	13,662.00
	31/03/2018	25/10/2017	181,700.00	9,085.00	366	119,420.00	31,049.00	88,371.00
	31/03/2018	25/10/2017	416,250.00	20,813.00	366	273,577.00	71,130.00	202,447.00
	31/03/2018	10/01/2017	21,129.00	1,056.00	366	10,679.00	2,777.00	7,902.00
	31/03/2018	14/03/2018	52,740.00	2,637.00	366	38,555.00	10,024.00	28,531.00
	31/03/2018	10/01/2018	44,371.00	2,219.00	366	30,963.00	8,050.00	22,913.00
	31/03/2019	03/12/2018	41,500.00	2,075.00	366	38,012.00	9,883.00	28,129.00
	31/03/2019	03/12/2018	41,650.00	2,083.00	366	38,149.00	9,919.00	28,230.00
	31/03/2019	03/12/2018	41,950.00	2,098.00	366	38,424.00	9,990.00	28,434.00
	31/03/2019	09/12/2018	444,700.00	22,235.00	366	409,221.00	106,397.00	302,824.00
	31/03/2019	09/12/2018	430,250.00	21,513.00	366	395,924.00	102,940.00	292,984.00
	31/03/2019	23/02/2019	38,010.00	1,901.00	366	37,035.00	9,629.00	27,406.00
	31/03/2019	19/03/2019	15,516.00	776.00	366	15,383.00	4,000.00	11,383.00
	31/03/2019	25/03/2019	46,206.00	2,310.00	366	46,009.00	11,962.00	34,047.00
	31/03/2019	30/11/2018	23,032.00	1,152.00	366	21,047.00	5,472.00	15,575.00
	31/03/2019	12/01/2019	3,500.00	175.00	366	3,306.00	860.00	2,446.00
	31/03/2020	09/07/2019	32,600.00	1,630.00	272		6,299.00	26,301.00
	31/03/2020	19/09/2019	59,250.00	2,963.00	194		8,165.00	51,085.00
	31/03/2020	11/10/2019	73,370.00	3,669.00	172		8,965.00	64,405.00
	31/03/2020	01/11/2019	44,400.00	2,220.00	151		4,763.00	39,637.00
	31/03/2020	19/10/2019	84,000.00	4,200.00	164		9,786.00	74,214.00
			4,583,972.75	**229,202.00**		**2,629,289.74**	**695,593.00**	**2,127,316.74**
Machinery	31/03/2015	14/02/2015	444,600.00	22,230.00	366	98,439.49	25,504.00	72,845.49

For POCT SERVICES PVT. LTD
Director

For POCT SERVICES PVT. LTD.
Director

generator	31/03/2015	30/03/2015	33,500.00	1,575.00	366	6,999.82	1,820.00	5,179.82
	31/03/2016	26/08/2015	287,506.00	14,375.00	366	75,570.00	19,648.00	55,922.00
	31/03/2017	07/07/2016	687,326.00	34,366.00	366	304,795.00	79,247.00	225,548.00
			1,450,932.00	**72,546.00**		**485,804.31**	**126,309.00**	**359,495.31**
ACTIVA	31/03/2016	23/02/2016	59,480.00	2,974.00	366	18,926.00	5,867.00	13,059.00
			59,480.00	**2,974.00**		**18,926.00**	**5,867.00**	**13,059.00**
						13,059.00		
Car Ciaz	31/03/2016	14/10/2015	1,110,948.00	55,547.00	366	312,573.00	96,898.00	215,675.00
			1,110,948.00	**55,547.00**		**312,573.00**	**96,898.00**	**215,675.00**
Car Creta	31/03/2017	30/08/2016	1,369,610.00	68,481.00	366	534,109.00	165,574.00	368,535.00
Car Innova Crista	31/03/2018	27/10/2017	1,964,433.00	98,222.00	366	1,096,854.00	340,025.00	756,829.00
			3,334,043.00	**166,703.00**		**1,630,963.00**	**505,599.00**	**1,125,364.00**
						1,125,364.00		
Car Honda Brio	31/03/2016	22/01/2016	350,000.00	17,500.00	366	108,240.00	33,554.00	74,686.00
Maruti Eco Star	31/03/2018	26/06/2017	459,024.44	22,951.00	366	208,346.44	64,587.00	143,759.44
			809,024.44	**40,451.00**		**316,586.44**	**98,141.00**	**218,445.44**
Car Eco Sports	31/03/2017	30/05/2016	1,084,923.00	54,246.00	366	382,729.00	118,646.00	264,083.00
Car Innova	31/03/2018	14/11/2017	2,233,560.00	111,678.00	366	1,281,268.00	397,193.00	884,075.00
Car Innova	31/03/2020	11/04/2019	2,297,900.00	114,895.00	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	31/03/2015	21/03/2015	9,500.00	475.00	366	8,693.79		8,693.79
Mobile Phone	31/03/2016	10/04/2015	11,300.00	565.00	366	1,055.00	475.00	580.00
	31/03/2016	16/04/2015	22,900.00	1,145.00	366	2,166.00	975.00	1,191.00
	31/03/2016	19/04/2015	65,000.00	3,250.00	366	6,188.00	2,795.00	3,403.00
	31/03/2016	04/05/2015	2,650.00	133.00	366	261.00	117.00	144.00
	31/03/2016	29/05/2015	53,500.00	2,675.00	366	5,532.00	2,489.00	3,043.00
	31/03/2016	29/05/2015	19,400.00	970.00	366	2,006.00	903.00	1,103.00
	31/03/2016	01/07/2015	9,900.00	495.00	366	1,091.00	491.00	600.00
	31/03/2016	13/07/2015	9,700.00	485.00	366	1,093.00	492.00	601.00
	31/03/2016	16/07/2015	71,500.00	3,575.00	366	8,097.00	3,644.00	4,453.00
	31/03/2016	17/08/2015	21,500.00	1,075.00	366	2,576.00	1,159.00	1,417.00
	31/03/2016	18/08/2015	70,000.00	3,500.00	366	8,401.00	3,780.00	4,621.00
	31/03/2016	18/08/2015	2,450.00	123.00	366	294.00	132.00	162.00
	31/03/2016	20/08/2015	5,200.00	260.00	366	626.00	282.00	344.00
	31/03/2016	30/10/2015	57,000.00	2,850.00	366	7,694.00	3,462.00	4,232.00
	31/03/2016	10/03/2016	15,000.00	750.00	366	2,431.00	1,094.00	1,337.00
	31/03/2016	10/03/2016	41,500.00	2,075.00	366	6,726.00	3,027.00	3,699.00
	31/03/2016	10/03/2016	8,300.00	415.00	366	1,345.00	605.00	740.00
	31/03/2017	16/04/2016	18,000.00	900.00	366	3,102.00	1,396.00	1,706.00
	31/03/2017	16/04/2016	85,899.00	4,295.00	366	14,804.00	6,662.00	8,142.00
	31/03/2017	01/05/2016	120,998.00	6,050.00	366	21,530.00	9,689.00	11,841.00
	31/03/2017	02/05/2016	73,000.00	3,650.00	366	13,016.00	5,857.00	7,159.00
	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	30/06/2016	53,000.00	2,650.00	366	[illegible]0,617.00	4,778.00	5,839.00
	31/03/2017	03/07/2016	3,900.00	195.00	366	785.00	353.00	432.00
	31/03/2017	01/09/2016	13,800.00	690.00	366	[illegible]088.00	1,390.00	1,698.00
	31/03/2017	10/09/2016	14,500.00	725.00	366	[illegible]294.00	1,482.00	1,812.00

Mehrotra & Associates
Chartered Accountants

For POCT SERVICES PVT. LTD
Director

For POCT SERVICES PVT. LTD
Director

31/03/2017	26/09/2016	78,000.00	3,900.00	366	18,184.00	8,183.00	10,001.00
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	2,389.00	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	19/01/2017	22,000.00	1,100.00	366	6,073.00	2,733.00	3,340.00
31/03/2017	23/01/2017	85,000.00	4,250.00	366	23,588.00	10,615.00	12,973.00
31/03/2017	30/01/2017	9,499.00	475.00	366	2,661.00	1,197.00	1,464.00
31/03/2017	03/02/2017	71,000.00	3,550.00	366	19,995.00	8,998.00	10,997.00
31/03/2017	13/02/2017	9,500.00	475.00	366	2,711.00	1,220.00	1,491.00
31/03/2017	20/02/2017	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	5,363.00	2,413.00	2,950.00
31/03/2017	28/03/2017	99,980.00	4,999.00	366	30,132.00	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	15,764.36	7,094.00	8,670.36
31/03/2018	10/10/2017	847.46	42.00	366	367.46	165.00	202.46
31/03/2018	17/04/2017	27,980.00	1,399.00	366	8,786.00	3,954.00	4,832.00
31/03/2018	15/05/2017	26,000.00	1,300.00	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	11,251.78	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	30/01/2018	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	08/03/2018	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	27,033.90	1,352.00	366	11,935.90	5,371.00	6,564.90
31/03/2019	09/04/2018	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	24,525.00	29,975.82
31/03/2019	09/06/2018	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	15,486.00	18,927.78
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	20/09/2018	5,335.72	277.00	366	4,225.72	1,902.00	2,323.72
31/03/2019	05/11/2018	98,125.00	4,906.00	366	80,462.00	36,208.00	44,254.00
31/03/2019	17/01/2019	72,767.86	3,638.00	366	66,218.86	29,798.00	36,420.86
31/03/2019	23/02/2019	11,598.22	580.00	366	11,083.22	4,987.00	6,096.22
31/03/2019	15/08/2018	7,626.27	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		32,256.00	132,744.00
31/03/2020	03/04/2019	20,758.92	1,038.00	361		9,265.00	11,493.92
31/03/2020	24/04/2019	53,571.42	2,679.00	343		22,526.00	31,045.42
31/03/2020	07/05/2019	101,785.72	5,089.00	[illegible]		41,173.00	60,612.72
31/03/2020	30/07/2019	10,401.78	520.00	[illegible]		3,133.00	7,268.78
31/03/2020	01/01/2020	26,785.72	1,339.00	[illegible]		2,964.00	23,821.72
31/03/2020	27/02/2020	38,392.86	1,920.00	[illegible]		1,558.00	36,834.86

Chartered Accountants

For POCT SERVICES PVT. LTD
Director

For POCT SERVICES PVT. LTD.
Director

			3,715,780.09	185,792.00		876,052.46	503,187.00	789,561.88
OLD CCTV CAMERA	31/03/2015	02/10/2014	13,500.00	675.00	366	9,517.11		9,517.11
CCTV Camera	31/03/2016	29/09/2015	12,700.00	635.00	366	1,633.00	735.00	898.00
	31/03/2016	30/11/2015	5,550.00	278.00	366	784.00	353.00	431.00
	31/03/2016	01/12/2015	8,170.00	409.00	366	1,157.00	521.00	636.00
	31/03/2016	10/12/2015	1,670.00	84.00	366	239.00	108.00	131.00
	31/03/2016	12/01/2016	38,840.00	1,942.00	366	5,833.00	2,625.00	3,208.00
	31/03/2016	29/01/2016	13,830.00	692.00	366	2,125.00	956.00	1,169.00
	31/03/2016	16/02/2016	39,546.00	1,977.00	366	6,223.00	2,800.00	3,423.00
	31/03/2016	16/02/2016	33,412.00	1,671.00	366	5,257.00	2,366.00	2,891.00
	31/03/2016	19/02/2016	2,574.00	129.00	366	406.00	183.00	223.00
	31/03/2016	20/02/2016	2,755.00	138.00	366	436.00	196.00	240.00
	31/03/2016	23/02/2016	6,205.00	310.00	366	985.00	443.00	542.00
	31/03/2016	10/03/2016	1,385.00	69.00	366	224.00	101.00	123.00
	31/03/2017	23/06/2016	1,650.00	83.00	366	326.00	147.00	179.00
	31/03/2017	16/07/2016	7,440.00	372.00	366	1,534.00	690.00	844.00
	31/03/2017	16/07/2016	8,142.00	407.00	366	1,680.00	756.00	924.00
	31/03/2017	21/07/2016	2,020.00	101.00	366	420.00	189.00	231.00
	31/03/2017	30/07/2016	1,430.00	72.00	366	302.00	136.00	166.00
	31/03/2017	07/10/2016	32,900.00	1,645.00	366	7,805.00	3,512.00	4,293.00
	31/03/2017	11/11/2016	12,998.00	650.00	366	3,253.00	1,464.00	1,789.00
	31/03/2017	11/11/2016	12,957.00	648.00	366	3,243.00	1,459.00	1,784.00
	31/03/2017	15/11/2016	16,870.00	844.00	366	4,248.00	1,912.00	2,336.00
	31/03/2017	20/10/2016	88,748.00	4,437.00	366	21,485.00	9,668.00	11,817.00
	31/03/2018	28/06/2017	15,083.00	754.00	366	5,473.00	2,463.00	3,010.00
	31/03/2019	15/05/2018	131,864.00	6,593.00	366	79,841.00	35,928.00	43,913.00
	31/03/2019	30/09/2018	41,920.00	2,096.00	366	32,514.00	14,631.00	17,883.00
			759,883.00	37,999.00		196,943.11	84,342.00	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	23/09/2016	956,250.00	47,813.00	366	221,863.00	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	92,360.00	112,884.00
	31/03/2018	24/02/2018	540,000.00	27,000.00	366	284,184.00	127,883.00	156,301.00
	31/03/2018	24/02/2018	277,000.00	13,850.00	366	145,776.00	65,599.00	80,177.00
			2,851,350.00	142,668.00		1,002,306.91	444,925.91	557,381.00
EPBAX SYSTEM	31/03/2016	02/05/2015	24,500.00	1,225.00	366	7,566.00	1,967.00	5,599.00
Printer	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
Weight Lifter Machine	31/03/2016	29/07/2015	73,500.00	3,675.00	[illegible]	24,565.00	6,387.00	18,178.00
Refrigerator	31/03/2017	25/05/2016	134,000.00	6,700.00	[illegible]	[illegible]175.00	14,866.00	42,309.00
	31/03/2017	24/12/2016	17,000.00	850.00	[illegible]	[illegible]665.00	2,253.00	6,412.00

For POCT SERVICES PVT. LTD

Director

For POCT SERVICES PVT LTD

Director

Malhotra & Associates
Chartered Accountants

	31/03/2020	04/11/2019	65,000.00	3,250.00	151		6,972.00	58,028.00
	31/03/2020	28/08/2019	27,900.00	1,395.00	223		4,420.00	23,480.00
			16,652,548.14	**802,631.00**		**9,944,531.14**	**2,812,369.00**	**8,906,567.14**
Weight Machine	31/03/2017	04/02/2017	9,000.00	450.00	366	4,735.00	1,231.00	3,504.00
Electrical Appliances	31/03/2017	27/10/2016	6,750.00	338.00	366	3,436.00	893.00	2,543.00
	31/03/2017	28/10/2016	34,125.00	1,706.00	366	16,637.00	4,326.00	12,311.00
	31/03/2017	04/02/2017	9,000.00	450.00	366	4,735.00	1,231.00	3,504.00
	31/03/2017	04/02/2017	5,670.00	284.00	366	2,984.00	776.00	2,208.00
	31/03/2017	11/05/2016	9,000.00	450.00	366	3,791.00	986.00	2,805.00
	31/03/2017	15/05/2016	10,000.00	500.00	366	4,228.00	1,099.00	3,129.00
	31/03/2017	03/08/2016	9,500.00	475.00	366	4,313.00	1,121.00	3,192.00
	31/03/2018	04/01/2018	220,000.00	11,000.00	366	152,827.00	39,735.00	113,092.00
	31/03/2018	14/11/2017	21,040.00	1,052.00	366	14,050.00	3,653.00	10,397.00
	31/03/2018	24/03/2018	16,000.00	800.00	366	11,781.00	3,063.00	8,718.00
	31/03/2018	31/10/2017	11,900.00	595.00	366	7,859.00	2,043.00	5,816.00
	31/03/2018	01/11/2017	6,740.00	337.00	366	4,455.00	1,158.00	3,297.00
	31/03/2018	24/03/2018	13,800.00	690.00	366	10,161.00	2,642.00	7,519.00
	31/03/2018	08/05/2017	59,000.00	2,950.00	366	33,335.00	8,667.00	24,668.00
	31/03/2019	11/04/2018	145,000.00	7,250.00	366	108,436.00	28,193.00	80,243.00
	31/03/2019	15/05/2018	150,000.00	7,500.00	366	115,808.00	30,110.00	85,698.00
	31/03/2019	25/03/2019	3,220.00	161.00	366	3,206.00	834.00	2,372.00
	31/03/2019	29/03/2019	1,610.00	81.00	366	1,608.00	418.00	1,190.00

For POCT SERVICES PVT. LTD.
Saurabh 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	186.00	366	3,676.00	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	08/08/2019	12,500.00	625.00	236		2,096.00	10,404.00
	31/03/2020	17/09/2019	28,067.00	1,403.00	196		3,908.00	24,159.00
	31/03/2020	04/01/2020	199,500.00	9,975.00	87		12,330.00	187,170.00
Factory Equipments	31/03/2017	22/12/2016	181,982.44	9,099.00	366	92,625.44	24,083.00	68,542.44
	31/03/2019	07/01/2019	88,500.00	4,425.00	366	83,268.00	21,650.00	61,618.00
	31/03/2019	07/01/2019	14,000.00	700.00	366	13,172.00	3,425.00	9,747.00
	31/03/2019	05/11/2018	38,942.00	1,947.00	366	34,892.00	9,072.00	25,820.00
	31/03/2020	14/08/2019	30,000.00	1,500.00	230		4,902.00	25,098.00
	31/03/2020	25/11/2019	20,000.00	1,000.00	127		1,804.00	18,196.00
	31/03/2020	14/08/2019	5,000.00	250.00	230		817.00	4,183.00
	31/03/2020	07/02/2020	11,750.00	588.00	53		442.00	11,308.00
	31/03/2020	25/11/2019	2,000.00	100.00	127		180.00	1,820.00
	31/03/2020	13/09/2019	455,000.00	22,750.00	200		64,645.00	390,355.00
	31/03/2020	13/09/2019	455,000.00	22,750.00	200		64,645.00	390,355.00
	31/03/2020	05/02/2020	26,760.00	1,338.00	55		1,046.00	25,714.00
Warehouse			21,015,020.00			21,085,520.00		21,085,520.00
Fixed Assets (Delhi)			2,262,000.00			2,262,000.00		2,262,000.00
Fixed Assets (Delhi)	31/03/2017	25/06/2016	2,408,000.00			2,408,000.00		2,408,000.00
Bijner Property Babu lal			1,788,360.00			1,788,360.00		1,788,360.00
Bijner Property Babu lal			1,788,360.00			1,788,360.00		1,798,360.00
Property Sarojini Nagar			4,208,360.00			4,208,360.00		4,208,360.00
Property Dayaram alinagar khurd			592,060.00			592,060.00		592,060.00
Progrty Alinagar Khurd			1,064,060.00			1,064,060.00		1,064,060.00
Propert Papi & Ganga Ram			604,060.00			604,060.00		604,060.00
Property Sona Devi			1,874,000.00			1,874,060.00		1,874,000.00
CIVIL WORK BAWANA	31/03/2019	11/07/2018	5,096,783.98	254,839.00	366	4,729,535.98	472,953.60	4,256,582.38
CIVIL WORK BAWANA	31/03/2019	24/08/2018	1,727,723.39	86,386.00	[illegible]	1,624,060.39	162,406.04	1,461,654.35
CIVIL WORK BAWANA	31/03/2019	30/09/2018	3,370,302.52	[illegible]	366	3,202,249.52	320,224.95	2,882,024.57
GRAND TOTAL			**100,390,024.75**	**[illegible]**		**69,125,387.53**	**8,955,115.50**	**66,865,866.46**

Mehrotra & Associates Chartered Accountants

For POCT SERVICES PVT. LTD.
Director

For POCT SERVICES PVT. LTD.
Director

POCT SERVICES PVT LTD

Depreciation Chart as on 31/03/2020 as per Income Tax Act, 1961

PARTICULARS	OPENING BALANCE	ADDITION	ADDITION AFTER SEP	SALE	TOTAL	DEP RATE	DEP < 180 DAYS	DEP > 180 DAYS	TOTAL DEP	CLOSING BALANCE
SHRINK TUNNEL	31,450.00			-	31,450.00	0.15	-	4,718.00	4,718.00	26,732.00
STRAPPING MACHINE	25,789.00			-	25,789.00	0.15	-	3,868.00	3,868.00	21,921.00
APPLE WATCH SERIES	21,254.00			-	21,254.00	0.15	-	3,188.00	3,188.00	18,066.00
CCTV Camera	454,084.52			-	454,084.52	0.15	-	68,113.00	68,113.00	385,971.52
MAZDA (UP32HW7430)	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 (Banwara)	4,588,222.05			-	4,588,222.05	0.10	-	458,822.00	458,822.00	4,129,400.05
TOOL & EQUIPMENT	94,812.00			-	94,812.00	0.15	-	14,222.00	14,222.00	80,590.00
Hand Pallet Truck with Accessories	36,023.00			-	36,023.00	0.15	-	5,403.00	5,403.00	30,618.00
MARUTI ECO 5 SEATER A/C	331,644.44			-	331,644.44	0.15	-	49,747.00	49,747.00	281,897.44
INSTRUMENT	1,515,581.08			-	1,515,581.08	0.15	-	227,337.00	227,337.00	1,288,244.08
L Sealer (Sealing Machine)	22,290.00			-	22,290.00	0.15	-	3,344.00	3,344.00	18,946.00
INNOVA CRISTA CAR	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	1,894,478.62	208,800.00	397,350.00	-	2,500,628.62	0.40	79,470.00	841,231.00	920,701.00	1,579,727.62
Printer	3,024.00			-	3,024.00	0.40	-	1,210.00	1,210.00	1,814.00
Electrical Appliances	810,493.69	99,763.00	199,500.00	-	1,118,756.69	0.15	14,963.00	137,888.00	152,852.00	965,904.69
Plant & Machinery	2,089,605.38	465,705.00	1,328,760.00	-	3,884,070.38	0.15	99,653.00	380,306.00	479,959.00	3,384,111.38
Refrigerator	93,654.00			-	93,654.00	0.15	-	14,048.00	14,048.00	79,606.00
Generator	755,702.31			-	755,702.31	0.15	-	113,360.00	113,360.00	642,372.31
Furniture & Fixtures A/C	2,823,485.84	91,850.00	201,770.00	-	3,117,105.84	0.10	10,089.00	291,333.00	301,422.00	2,815,681.84
Mobile A/C	1,993,226.56	186,517.84	240,178.58	-	2,349,922.88	0.15	17,263.00	317,962.00	335,225.00	2,014,697.88
Air Conditioner	523,839.04			-	523,839.04	0.15	-	78,576.00	78,576.00	445,263.04
CIVIL WORK BANWARA	4,587,105.06			-	4,587,105.06	0.10	-	458,711.00	458,711.00	4,128,394.99
Warehouse	21,015,020.00			-	21,015,020.00	-	-	-	-	21,015,020.00
Air Handling Machine	229,815.00			-	229,815.00	0.15	-	34,472.00	34,472.00	195,343.00
Fire Extinguisher	53,009.00	2,250.00	-	-	55,259.00	0.15	-	8,289.00	8,289.00	46,970.00
Factory Equipment	121,620.44	945,000.00	60,510.00	-	1,127,130.44	0.15	4,538.00	159,993.00	164,531.00	962,599.44
Web software CRM	14,923.09			-	14,923.09	0.40	-	5,969.00	5,969.00	8,954.09
Activa	33,788.00			-	33,788.00	0.15	-	5,068.00	5,068.00	28,720.00
Car (Ciaz)	631,092.00			-	631,092.00	0.15	-	94,664.00	94,664.00	536,428.00
Car Honda (Brio)	198,823.00			-	198,823.00	0.15	-	29,823.00	29,823.00	169,000.00
Car (Creta)	841,315.00			-	841,315.00	0.15	-	126,197.00	126,197.00	715,118.00
Car (Eco Sports)	666,278.00			-	666,278.00	0.15	-	99,942.00	99,942.00	566,336.00
Car Innova	-	2,297,900.00	-	-	2,297,900.00	0.15	-	344,685.00	344,685.00	1,953,215.00
EPBAX System	12,789.00			-	12,789.00	0.15	-	1,918.00	1,918.00	10,871.00
Weighbridge Machine	38,367.00			-	38,367.00	0.15	-	5,755.00	5,755.00	32,612.00
Misc. assets	511,247.00			-	511,247.00	0.10		51,125.00	51,125.00	460,122.00
Fixed Assets (Delhi)	4,670,000.00			-	4,670,000.00					4,670,000.00
Bijnor Property- Babu Lal	1,788,360.00			-	1,788,360.00					1,788,360.00
Bijnor Property- Rajendra Prasad	1,788,360.00			-	1,788,360.00					1,788,360.00
Property- Sanjay Nagar	4,208,360.00			-	4,208,360.00					4,208,360.00
Godown Factory Map fee	70,500.00			-	70,500.00					70,500.00
PROPERTY (DAYARAM AND OTHER) AURANGABAD MALIK	592,000.00			-	592,000.00					592,000.00
PROPERTY PIPL & 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
PROPERTY FOR AURANGABAD GHORI	1,066,060.00			-	1,066,060.00					1,066,060.00
Grand Total	76,270,165.53	4,277,585.84	2,458,008.58		[illegible]		225,970.00	6,331,108.00	6,557,084.00	76,408,675.95

Mayank Maheshwari & Associates, Chartered Accountants

For POCT SERVICES PVT. LTD

Director

For POCT SERVICES PVT. LTD

Director

M/S POCT SERVICES PRIVATE LIMITED
280/9, BLUNT SQUARE, HAZRATGANJ, LUCKNOW

Accounting Policies and Notes on Accounts forming part of Financial Statements.

1. **Disclosure of Accounting Policies ;**
   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.
   Management has considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

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. **Gratuity & Other Retirement Benefits:-**
   No provision in respect of payment of gratuity liability has been made in the accounts. The same will be charged against the profits in the year in which the same is paid or becomes payable.

6. **Revenue Recognition:-**
   As per Accounting Standard – 9 (AS -9) issued by Institute of Chartered Accountants of India the Income / revenue has been recognized on accrual basis.
   (a) Sales are booked net of trade discount after adjusting sales returns and trade tax.
   (b) Insurance Claims lodged by the 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.

7. **Prior Period Items & Change in Accounting Policies:-**
   All those expenses or incomes relating to previous year(s) not accounted for in the year of its accrual, accounted for in the subsequent year have been debited and credited in prior year Adjustment Account and disclosed separately in financial accounts.
   (i) Extraordinary items:-
   All those items, which are extra ordinary in nature, have been disclosed separately in the financial statements wherever required
   (ii) Ordinary Activities:-
   All those activities which are undertaken by the company as part of its business of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprises has been disclosed separately.
   (iii) Changes in Accounting Policies:-
   A change in the accounting policies necessitated due to change in the statutes or in compliance with accounting standards or adopting different accounting policies or if it is considered that change would result in a more appropriate presentation of financial statement which has material effect either in the year in which such changes are made or also in the subsequent year have been suitably disclosed in financial statements.

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

Mayank Mohan & Associates, Chartered Accountants

For POCT SERVICES PVT. LTD.
Amita Garg
Director

8. Contingencies / Events occurring after the Balance Sheet date:

Contingent Liabilities:

In Compliance to Accounting Standard – 4 (AS -4) issued by ICAI and which is mandatory in nature. All those liabilities which are contingent in nature are to be provided for on the happening of certain event. The same has been suitably disclosed by way of notes on accounts.

Events Occurring after Balance Sheet date:

All those events which are occurring after the Balance Sheet date have any material effect on the financial statement or financial position of the enterprise have been suitably disclosed by way of notes in financial statements.

COVID-19, an infectious disease caused by a novel Corona virus has been recognized as a global pandemic by the WHO. COVID 19 is resulting in significant operational disruption but major effect in India was seen from the month of March, 2020, so the entities will see the major affect after the current balance sheet date i.e. 31.03.2020.

9. Provisions

All those liabilities which are known but unascertained have been provided for in the accounts.

i. Sitting fees to the Director neither paid nor any provision has been made. (Previous year –NIL)

ii. During the year there was no contingent liability (previous year – NIL)

iii. Earnings per share (Accounting Standard-20) : as per disclosure requirement of earning per share as specified in accounting standard 20 issued by Institute of Chartered of India which is mandatory in nature w.e.f. 2001-2002 and also made applicable to Private Limited Companies works out to be as under:

Basic EPS – 67.84 (previous year 59.78)

Diluted EPS -67.84 (previous year 59.78)

10. EXPENDITURE ON EMPLOYEES:

The 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. There financial statements are the responsibility of the assessee management. Our responsibility is to express an opinion on these financial statements based on our audit.

12. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

For POCT SERVICES PVT. LTD.

Saurabh Garg

Director

For POCT SERVICES PVT. LTD.

Amita Garg

Director

13. There was no employee employed by the company during the previous year drawing salary falling under the disclosure limit of the Companies Act, 2013.

14. Expenditure and income in foreign currencies

for the year ended at 31.03.2020	NIL
Previous Year	NIL

15. Information regarding Licensed and installed Capacity NIL
16. In the opinion of the board the current Assets loans and advances are approximately of the value stated in the ordinary course.
17. **Related Party Disclosure**

There have been transactions between related parties, during the Financial Year 2019-20 and following disclosure has been made as per AS 18

(i) The name of the transacting related party; -

ii) a description of the relationship between the parties;

(iii) a description of the nature of transactions;

PARTICULARS	HMPL	POCT SERVICES	SAURABH GARG	AMITA GARG	KULDEEP CHOWDHRY	AJAY KUMAR MAHANTY	MANISHA YADAV
RELATION	ASSOCIATED ENTERPRISE	ASSOCIATED ENTERPRISE	DIRECTOR	DIRECTOR	DIRECTOR	DIRECTOR	DIRECTO
SALE OF GOODS	18,95,55,188.95	15,89,21,761.02					
RENT PAID	5,00,004.00	5,08,476.00					
SALARY			2,55,00,000.00	1,80,00,000.00	28,00,000.00	43,40,000.00	18,00,000.0
INCENTIVE					80,000.00	61,00,000.00	10,00,000.0
FESTIVAL EXPENSES					1,000.00	1,000.00	
PURCHASE OF GOODS		2,83,73,648.00					

Date: 02/12/2020
Place : Lucknow

For Mayank Mehrotra & Associates
Chartered Accountants
FR No.-022941C

(Mayank Mehrotra)
(Partner)
M No.- 406804

For M/s Poct Services
Private Limited

(Director) (Director)

For POCT SERVICES PVT. LTD.
Saurabh Garg
Director

For POCT SERVICES PVT. LTD.
Amita Garg
Director