

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Q Line Biotech Private Limited (Formerly known as POCT Services Private Limited),

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying financial statements of **Q Line Biotech Private Limited (Formerly known as 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 2021, 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 31.03.2021, 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. – 3624488.39/-for the year ended 31st March, 2021, 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;



Mayank Mehrotra & Associates

CHARTERED ACCOUNTANTS

316, Murl Bhawan, 10A Ashok Marg, Lucknow P. No.: 4108839 / 9935599100

EMAIL-ID- camayankmehrotra@gmail.com

- 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 2021 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 2021 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:
 - i. 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.
 - ii. 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: 9/11/2021

Place: Lucknow

UDIN: 22406804AAAAAJ4334

For Mayank Mehrotra & Associates

Chartered Accountants

Firm's Registration No. 022941C



(Mayank Mehrotra)

Membership No. – 406804

“Annexure A” to the Independent Auditor’s Report of even date on the Consolidated Financial Statements of Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS 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 2021, we have audited the internal financial controls over financial reporting of **Q Line Biotech Private Limited (Formerly known as 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

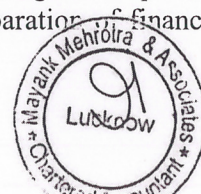
Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on 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, 2021, 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 : 9/11/2021
Place : LUCKNOW
UDIN: 22406804AAAAAJ4334

FOR MAYANK MEHROTRA & ASSOCIATES
(Chartered Accountants)

Reg No. : 022941C



MAYANK MEHROTRA

Partner

M.No. : 406804

STATEMENT OF BALANCE SHEET
Name of the company - M/S Q-LINE BIOTECH PRIVATE LIMITED
(Formerly known as M/s POCT Services Pvt. Ltd.)
Balance Sheet as at 31st March, 2021

		Rs.	
		31/03/2021	
		31/03/2020	
Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of current reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	15,600,000.00	15,300,000.00
(b) Reserves and Surplus	2	455,687,426.25	307,868,359.77
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	69,464,140.97	47,280,493.52
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	5	187,233,616.39	31,420,082.83
(b) Trade payables	4	190,536,819.45	175,945,802.21
(c) Other current liabilities	6	44,936,888.22	31,587,794.42
(d) Short-term provisions	7	31,860,433.13	14,004,757.90
Total		995,319,324.41	623,407,290.65
II.Assets			
(1) Non-current assets			
(a) <i>Fixed assets</i>			
(i) Tangible assets	8	74,434,866.35	66,865,866.45
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)	9	1,467,768.11	1,057,102.38
(d) Long term loans and advances		19,632,186.83	5,706,836.83
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	10	-	-
(b) Inventories	11	312,034,911.87	273,196,986.54
(c) Trade receivables	12	302,587,802.80	110,936,421.40
(d) Cash and cash equivalents	13	27,590,936.81	28,187,596.86
(e) Short-term loans and advances			
(f) Other current assets	14	257,570,851.64	137,456,480.19
Total		995,319,324.41	623,407,290.65

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

DATE - 09/11/2021 FOR MAYANK MEHROTRA & ASSOCIATES
LUCKNOW CHARTERED ACCOUNTANTS
FRN NO. 0229416

UDIN:22406804AAAAAJ4334

(Mayank Mehrotra)
(Partner)

MEM. NO. 406804

M/S Q-LINE BIOTECH PRIVATE LIMITED
Q-LINE BIOTECH PRIVATE LIMITED

Saurabh Garg
Director

Director
Q-LINE BIOTECH PRIVATE LIMITED
Anita Garg
Director

STATEMENT OF PROFIT AND LOSS

Name of the company - M/S Q-LINE BIOTECH PRIVATE LIMITED
(Formerly known as M/s POCT Services Pvt. Ltd.)
Consolidated Profit & Loss statement for the year ended 31st March, 2021

Rs.
31/03/2021 31/03/2020

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of current reporting period
I. Revenue from operations	15	1,714,112,952.40	975,433,626.74
Less:Interstate Branch Sale			-124,811,802.27
II. Other Income	21	4,437,382.15	12,614,510.13
III. Total Revenue (I +II)		1,718,550,334.55	863,236,334.60
<u>IV. Expenses:</u>			
Cost of materials consumed	16	1,113,994,333.74	632,645,224.87
Purchase of Stock-in-Trade			
Less:Interstate Branch Purchase		-	-124,811,802.27
Changes in inventories of finished goods, work-in-progress and Stock-in	17	-38,837,925.33	-88,783,770.81
Employee benefit expense	18	207,354,484.47	167,670,128.11
Financial costs	19	24,327,258.56	8,962,625.76
Depreciation and amortization expense		9,348,708.90	8,955,115.50
Other expenses	20	217,079,165.70	116,385,041.33
Total Expenses		1,533,266,026.04	721,022,562.49
V. Profit before exceptional and extraordinary items and tax	(III-IV)	185,284,308.51	142,213,772.11
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		185,284,308.51	142,213,772.11
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		185,284,308.51	142,213,772.11
X. Tax expense:			
(1) Current tax		48,029,047.00	42,304,663.45
(2) Deferred tax		-410,665.73	1,909,422.86
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	137,665,927.24	97,999,685.80
XVI. Earning per equity share:			
(1) Basic		91.78	65.33
(2) Diluted		91.78	65.33

AUDIT REPORT

" AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXED"

DATE - 9/11/2021
PLACE-LUCKNOW

FOR MAYANK MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

UDIN:22406804AAAAAJ4334

FRY NO. 042941C
(Mayank Mehrotra)
(Partner)
Mem. No. 406804

M/S Q-LINE BIOTECH PRIVATE LIMITED

Q-LINE BIOTECH PRIVATE LIMITED
Saurabh Gang
Q-LINE BIOTECH PRIVATE LIMITED
Director
Director
Director

Name of the company - M/S Q-LINE BIOTECH PRIVATE LIMITED
(Formerly known as M/s POCT Services Pvt. Ltd.)
NOTES TO ACCOUNTS

	Particulars	Figures as at the end of current reporting period 31.03.2021	Figures as at the end of current reporting period 31.03.2020
1	Share Capital		
	Equity share capital		
	Authorised share capital	40,000,000.00	40,000,000.00
	Issued, subscribed and fully paid share capital (15,00,000 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	800,000.00	300,000.00
	Total	15,600,000.00	15,300,000.00
2	Reserve and Surplus		
	Security Premium account		-
	Opening balance	307,868,359.77	210,280,092.30
	Add:- Current Year Profit	137,665,927.24	97,999,885.80
	Add: Provision For Income Tax w/o A.Y 18-19	-	5,023,802.47
	Add: Refund AY 2018-19	-	20,700.00
	Less- Form C Penalty	-	1,024.00
	Less: Interest on TDS	-	50.00
	Less: Tax FY 2017-18	-	2,430.00
	Less: Custom penalty	-	20,050.00
	Less: SAT AY 2019-20	-	6,575,600.00
	Less: TDS FY 2018-19	-	426,482.80
	Less: Income Tax	-	1,993.00
	Less: Tax for 2015-16	-	9,088.00
	Less: INCOME TAX F.Y 2018-19	-1,200.00	
	Custom penalty	-68,474.00	
	CUSTOM DUTY FINE	-5,179.00	
	INTEREST & DEMOND ON GST	-148,353.00	
	ADVANCE CUSTOM DUTY W.O	-35,000.00	
	interest on custom Duty	-11,341.00	
	PENALTY BY RMSCL	-858,715.00	
	CUSTOM DUTY REFUNDABLE	-32,199.00	
	ADVANCE TAX 2019-20	-5,000,000.00	
	Add-Provision Income Tax 2019-20 W.O	14,004,763.85	
	Securities Premium Account	3,441,128.00	
	Self Assessment Tax for A.Y. 2020-21	-4,958,780.00	
	Derecognition of share loss for trasnaction of Associate Company	3,624,488.39	1,600,977.00
	Total	455,687,426.25	307,868,359.77
3	Long-term borrowings		
	Secured		
	HDFC AUTO LOAN NO 85975585	1,402,989.78	1,776,472.13
	ADITYA BIRLA FINANCE LTD		2,441,688.80
	INDUSIND BANK NEW LOAN -99807	-	2,511,732.00
	HDFC LOAN (97608410)	-	9,848,318.50



HDFC Auto Loan No 48441288	140,739.93	235,948.08
HDFC Auto Loan No 51642243	-	372,645.62
HDFC Loan A/C NO. 55445459	-	-
ADITYA BIRLA FINANCE LTD (ABFLNWBIL0000121528)	4,790,124.00	
HDFC BANK LOAN (116521353)	15,350,492.04	
HDFC BANK LOAN (8120811)	22,594,435.00	
INDUSIND BANK NEW LOAN	4,892,108.00	
BUSINESS LOAN	-	
MAGMA FINCORP LTD (PS/0043/P/19/000008)	1,939,722.24	
INDIA INFOLINE FINANCE	281,999.72	
Fortune Credit Capital Limited (42760400000024)	2,411,951.00	
FULLERTON INDIA LOAN (027702410771289)	2,963,704.75	
Fullerton India Loan 027702410221555	-	653,712.27
India Infoline Finance (HC4159)	-	1,514,909.23
CAPITAL FIRST LTD A/C No. 15929908	1,322,709.51	4,122,942.63
INDIA BULL IVL FINANCE S000318285	618,185.00	1,918,061.00
INDIA INFOLINE FINANCE	-	1,029,065.28
UNSECURED LOANS	-	
Saurabh Garg Unsecured Loan	4,814,000.00	10,814,000.00
Amita Garg Unsecured Loan	4,441,000.00	8,341,000.00
Abhay Agarwal Unsecured Loan	1,900,000.00	1,900,000.00
Total	69,464,140.97	47,280,493.52
4 Trade payables		
Trade payables	190,538,819.45	175,945,802.21
Total	190,538,819.45	175,945,802.21
5 Short-term borrowings		
Secured		
HDFC BANK (50200038045582) (OD)	187,233,616.39	31,420,082.83
Total	187,233,616.39	31,420,082.83
6 Other current liabilities		
SALARY PAYABLE	8,992,872.00	8,491,197.53
EMPLOYEE PF & ESI	395,341.00	326,228.00
EMPLOYER CONTRIBUTION PF PAYABLE	283,016.00	262,502.00
PF Admin Charges Payable	14,241.00	11,964.00
Lab Expenses Payable	98,850.00	58,237.00
Office Expenses Payable	60,920.89	38,575.13
Advance from Debtors	2,183,436.52	1,941,582.00
Donation Payable	63,843.00	63,843.00
Audit Fee Payable	141,918.00	164,418.00
GST payable	5,319,111.41	-
Consultancy Payable	195,075.00	117,519.00
Other Creditors	6,378,266.03	2,378,176.40
Director's Remuneration Payable	1,492,598.87	6,140,312.36
Travelling Payable	2,721,237.00	2,272,437.00
Service Payable	14,160.00	-
Tds On Commission	2,219.00	400,352.00
Tds On Consultancy	38,626.00	-
Tds On Contract Liabilities	58,522.50	35,767.00
Tds on cash withdraw Recivable	1,000.00	
Tds On Salary	14,078,159.00	7,022,549.00



	Tds On Rent	62,007.00	72,587.00
	Tds u/s 195	45,490.00	-
	Tcs on amount Received	218,984.00	-
	Rent Payable	40,559.00	36,933.00
	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	7,941.00
	Shubham Diagnostics (SECURITY AGST MACHINE)	300,000.00	-
	Security From Swastik Biotech (Rental Machine)	1,000,000.00	1,000,000.00
	Total	44,936,888.22	31,587,794.42
7	Short-term provisions		
	Provision for Income Tax	48,029,047.00	42,304,663.45
	Less: Advance Tax	-15,000,000.00	-27,500,000.00
	Less : TDS & TCS	-1,168,613.87	-799,905.55
	Total	31,860,433.13	14,004,757.90
8	Tangible assets		
	Land/Building/Plant & Equipment/Furniture & Fixtures/ Vehicles/Office Equipment/Others(individually)		
	Opening balance	66,865,866.46	69,125,387.53
	Add: Acquisition	16,917,708.79	8,695,594.42
	Sub total	83,783,575.25	75,820,981.95
	Less: Disposals		
	Gross block at year end(a)	83,783,575.25	75,820,981.95
	Less: Depreciation		
	Opening depreciation		
	Depreciation for the year	9,349,708.90	8,955,115.50
	Total accumulated depreciation(b)	-	-
	Net carrying value (a) - (b)	74,434,866.35	66,865,866.45
	Total	74,434,866.35	66,865,866.45
9	Long Term Loans and Advances		
	Security Deposits	19,632,186.83	5,706,836.83
	Total	19,632,186.83	5,706,836.83
10	Current Investemnts		
	POCT Science House Pvt Ltd	-	-
11	Inventories		
	Finished Goods	312,034,911.87	273,196,986.54
	Total	312,034,911.87	273,196,986.54
12	Trade receivables		
	Secured/Unsecured/Doubtful	302,587,802.80	110,936,421.40
	Total	302,587,802.80	110,936,421.40
13	Cash and cash equivalents		
	Balances with banks	20,758,898.64	21,403,516.70
	Cash in hand	6,832,038.17	6,784,080.16



	Total	27,590,936.81	28,187,596.86
14 Other current assets:-			
Commission Recivable From Draeger Medical India Pvt		524,739.00	524,739.00
PREPAID INSURANCE		1,344,113.00	98,753.16
Advance Custom Duty Charges		227,551.00	125,350.00
Advance Infoline LOAN		73,312.00	73,312.00
Amount under Dispute		106,347.00	106,347.00
Allahabad Bank FDR		-	75,000.00
LABX DD. FDR & BG		-	684,927.00
Preliminary Expenses		47,980.00	95,920.00
Manpower Receivable		10,255.00	10,255.00
Prepaid Employee Health Insurance		-	232,958.00
Custom Duty Refundable		-	32,199.00
Prepaid AMC Charges		-	53,973.00
TDS on GST		7,954,430.00	210,489.00
VAT Form 31		135,984.00	135,964.00
GST Reconciliation		-	1,800.00
HDFC FDR		-	75,000,000.00
TDS on consultancy		-	78,900.00
Stock Insurance Prepaid		-	49,194.00
Deferred Revenue expense		178,864.00	178,864.00
Interest on FDR Accrued		3,920,622.34	3,507,776.90
Drug Licence Fee Prepaid		-	16,000.00
DD FDR EMD		174,817,528.00	
EMD Deposit		-	41,348.00
EMD		-	75,000.00
Website Expenses prepaid		-	826,224.00
Loans & Advances		39,362,072.30	23,283,001.00
Security Import		40,000.00	
Security Deposit to GS1 India		3,000.00	
Security Rent Agarwal Electricals		-	380,000.00
Security Rent Ram Richpal & Sons		-	380,000.00
Advance to Creditors		-	14,818,223.83
GST		-	4,459,668.30
Science House Medicals Pvt Ltd		3,750,000.00	3,750,000.00
RETENTION MONEY		4,486,809.00	
Advance for Noida Property		-	5,023,600.00
SperogenX Biosciences Pvt Ltd-(Bangalore)		2,818,127.00	2,705,210.00
Prepaid warranty		-	36,681.00
TDS ON CONTRACT Surplus		4,149.00	
TCS SURPLUS		9.00	
Tally Prepaid		-	4,941.00
Yamuna Expressway Industrial Development Authority		17,785,000.00	
Printing Stationery Prepaid		-	131,905.00
Repair Maintenance Prepaid		-	24,959.00
Security Deposit to TATA Power DDL		-	243,000.00
Total		257,570,851.64	137,456,480.19
15 Revenue from operations(for companies other than a finance company)			
Revenue from- Sale of products		1,953,051,505.28	827,189,888.54
Revenue from- Sale of products - Inter Branch		-322,778,057.74	124,811,802.27
Sale of services		27,111,069.82	23,409,394.93
Operating revenues wrt to Associated PSHPL (As per Annexure-1)		56728435.04	22,541.00



		Total	1,714,112,952.40	975,433,626.74
16	Purchase of Stock In Trade			
	Purchases		1,436,772,391.48	507,833,422.80
	Purchase - Interbranch		-322,778,057.74	124,811,802.27
			1,113,994,333.74	632,645,224.87
17	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			
	Opening Stock		273,196,986.54	184,413,215.73
	Less:- Closing Stock		312,034,911.87	273,196,986.54
			-38,837,925.33	-88,783,770.81
18	Employee benefits expense			
	Salaries and wages-staff		132,954,484.47	115,230,128.11
	Director's Remuneration		74,400,000.00	52,440,000.00
		Total	207,354,484.47	167,670,128.11
19	Finance costs			
	Interest expense		20,858,219.20	7,422,536.44
	Bank charges		3,469,039.36	1,540,089.32
		Total	24,327,258.56	8,962,625.76
20	Other Expenses			
	AMC Charges		4,164,261.30	183,827.00
	ADVERTISE AND PUBLICITY EXP		36,620.64	
	Application charges		23,600.00	
	Freight Charges		682,255.00	468,000.00
	FREIGHT INWARD @ 5%		805.00	
	Freight Inward		-	6,808.00
	Legal Expenses		2,004,294.74	2,256,012.76
	Audit Fees		37,000.00	37,000.00
	Commission Expense		9,005,440.00	8,407,028.00
	Consultancy Charges		6,595,635.00	10,922,000.00
	Civil Work Expense		1,991,344.00	1,076,469.57
	DETENTION CHARGES @ 18%		278,052.80	
	Air Freight Service @ 0%		11,910,773.28	2,520,844.99
	Freight Inward @ 12%		56,350.00	21,650.00
	Freight Inward @ 18%		243,955.88	168,168.21
	Clearing and Forwarding Services @ 18%		1,555,858.73	-
	Cargo handling Services		-	46,005.00
	DO Charges(Not Taxable)		-	25,833.00
	Do Revalidation Charges		1,000.00	
	Demurrage Charges		1,415.00	5,907.00
	Freight(GTA) Service		161,928.00	200,200.00
	Calibration Expenses		-	67,140.00
	Concor charges		310,880.16	172,200.00
	Water Transport Services Of Goods 5%		412,567.46	-
	Factory Consumables		1,905,654.98	721,242.53
	Factory Exp		2,729,707.40	
	Carriage Inward-12%		-	20,800.00
	Clearing and Forwarding Services		-	1,119,589.09
	Custom Clearance Charges-16%		7,288,829.92	1,751,060.34



Packing & Forwarding Charges	4,342,018.02	2,515,232.00
Research & Development Expenses	9,224,038.40	
Shipping Line Charges @ 18%	193,326.00	409,705.00
TERMINAL HANDLING CHARGES @ 18%	49,800.00	
Credit reporting & rating services	-	37,592.00
Carriage Inward @ 18%	32,514.00	12,240.00
Processing Charges @ 18 %	1,500.00	
Books & Periodicals	-	56,000.00
DO Charges @ 18%	652,942.12	543,117.57
DO CHARGES (NOT TAXABLE)	7,985.00	
Gem Portal Fee	1,514,327.00	
Insurance Charges 18%	48,386.88	
Insurance Charges	2,771,534.93	210,939.54
Installation Charges	7,000.00	
L D Charges	-	
Man Power Service	66,576.00	
OUTWARD FREIGHT (GTA) SERVICE	623,507.00	
Other Custom Charges	12,442.00	1,622.85
Recruitment Charges (Manpower Supply)	-	429,393.00
R & D Exeprnses	-	1,538,344.89
Repair and Maintenance	1,619,179.20	684,113.21
Container handling charges	-	9,555.00
Custom Clearance Charges	-	3,325,832.59
Company's ESIC Exp	324.00	416.00
Meeting Expenses	329,338.90	3,291,375.50
Misc Expenses	798,229.45	2,684,743.97
Courier Expense	19,404,736.84	12,989,617.59
CONVEYANCE	314,311.18	
Donation	500,000.00	500,000.00
CSR Expense	3,917,767.00	165,200.00
Office expenses	1,009,474.00	-
Labour Charges	733,000.00	-
Lab Exp	225,000.00	
Liquidated Damage (LD) CHARGES	5,324,075.33	
Custom duty	-	125.97
Disposal Of Biomedical Waste	42,000.00	36,000.00
Electricity Expenses	2,668,257.28	2,308,101.88
Water transport services of goods 5%	-	1,855.08
Employer Contribution ESIC	444,052.00	373,367.00
Employer Contribution PF	3,087,551.00	2,887,313.00
Employer PF Expenses	-	3,018.00
ELECTRICITY EXPENSES		
Festival Expenses	211,220.00	670,009.00
Hotel & Fooding Expenses	812,027.82	865,457.11
Deferred Revenue Expenses	-	44,718.00
Training Expenses	-	250,000.00
Software Maintenace Expenses	1,342,660.00	608,872.00
Service Charge Expenses	-	4,418,951.80
Telephone Expenses	153,288.48	181,230.45
Tender Expenses	507,474.98	11,086.00
Tender Information Services	-	32,000.00
Advertisement Expenses	-	208,935.00
Travelling Expenses	18,681,136.63	25,290,922.84
Transportaion Expenses	3,600.00	107,410.00
PF Admin Charges	155,308.00	130,466.00
Processing Fees	-	73,602.80
Stock Insurance	-	200,187.00
Staff Welfare Exp	280,614.34	
Vehicle Insurance Charges	-	41,233.04



	VEHICLE REPAIR & MAIN CHARGES		110,101.68	
	Packing Material		-	-
	RECRUITMENT CHARGES		29,436.00	
	Stamp Charges		-	212.00
	INTEREST ON CUSTOM DUTY		2,492.20	1,017.00
	Office rent		-	-
	Lab Coat		28,380.00	85,950.00
	Factory Maintenance Exp		-	1,713,800.00
	Membership fees		20,000.00	475,000.00
	Rent		9,783,510.00	9,270,217.00
	Registration Fees (FDA)		454,895.24	
	FOREX Commission Charges		358,901.43	298,461.41
	FOREX Conversion Charges		2,217,812.90	1,390,755.23
	FOREX CHARGES & EXPENSES		-	-
	FOREIGN EXCHANGE LOSS		8,891,145.18	
	Factory Construction Exps		-	5,000.00
	GST EXP(Ineligible)		1,957.64	
	Interest on GST		-	19,308.00
	Interest on Tds		-	4,344.00
	Interest on GST IGST		-	1,423.00
	Drug License Fee		18,000.00	-
	Printing & Stationery		1,278,932.00	1,736,785.20
	Preliminary Expenses W/Off		47,980.00	47,980.00
	Write Off		-	-
	Trade discount		-	80.00
	Marine Insurance		-	374,987.77
	Employee Health insurance		-	981,178.55
	Expenses wrt Associated PSHPL (As per Annexure-2)		60,352,928.38	1,657,118.00
	Total		217,079,165.70	116,385,041.33
21	Other Incomes		-	8,589,533.13
	Foreign Gain		-	-
	FDR Interest		4,437,382.15	4,005,254.00
	Discount Received		-	19,723.00
	Total		4,437,382.15	12,614,510.13



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

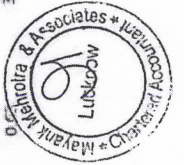
Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
WEB SOFTWARE CRM	31/03/2015	09/04/2014	225,000.00	11,250.00	213,750.00	3	08/04/2017	0.63	960.73	365	-	960.73
	31/03/2015	14/08/2014	103,000.00	5,150.00	97,850.00	3	13/08/2017	0.63	546.47	365	-	546.47
	31/03/2015	13/01/2015	100,000.00	5,000.00	95,000.00	3	12/01/2018	0.63	640.22	365	-	640.22
Website Expenses COMPUTER	31/03/2015	10/02/2015	100,000.00	5,000.00	95,000.00	3	09/02/2018	0.63	658.67	365	-	658.67
	31/03/2017	30/11/2016	25,000.00	1,250.00	23,750.00	3	30/11/2019	0.63	1,250.00	365	-	1,250.00
	31/03/2014	25/03/2014	248,505.00	12,425.00	236,080.00	3	24/03/2017	0.63	1,703.64	365	-	1,703.64
	31/03/2014	16/04/2014	135,350.00	6,768.00	128,582.00	3	15/04/2017	0.63	585.39	365	-	585.39
	31/03/2015	13/05/2014	9,100.00	455.00	8,645.00	3	12/05/2017	0.63	41.63	365	-	41.63
	31/03/2015	13/05/2014	197,050.00	9,853.00	187,197.00	3	12/05/2017	0.63	897.49	365	-	897.49
	31/03/2015	13/05/2014	116,950.00	5,848.00	111,102.00	3	12/05/2017	0.63	533.26	365	-	533.26
	31/03/2015	20/05/2014	36,000.00	1,800.00	34,200.00	3	19/05/2017	0.63	166.09	365	-	166.09
	31/03/2015	27/05/2014	20,575.00	1,029.00	19,546.00	3	26/05/2017	0.63	96.48	365	-	96.48
	31/03/2015	04/06/2014	48,450.00	2,423.00	46,027.00	3	03/06/2017	0.63	229.35	365	-	229.35
	31/03/2015	13/06/2014	75,500.00	3,778.00	71,722.00	3	12/06/2017	0.63	362.83	365	-	362.83
	31/03/2015	14/06/2014	6,425.00	321.00	6,104.00	3	13/06/2017	0.63	31.25	365	-	31.25
	31/03/2015	20/06/2014	25,360.00	1,268.00	24,092.00	3	19/06/2017	0.63	123.75	365	-	123.75
	31/03/2015	22/06/2014	10,670.00	534.00	10,136.00	3	21/06/2017	0.63	52.27	365	-	52.27
	31/03/2015	03/07/2014	27,950.00	1,398.00	26,552.00	3	02/07/2017	0.63	138.58	365	-	138.58
	31/03/2015	23/07/2014	11,650.00	583.00	11,067.00	3	22/07/2017	0.63	59.35	365	-	59.35
	31/03/2015	23/07/2014	60,244.00	3,012.00	57,232.00	3	22/07/2017	0.63	309.19	365	-	309.19
	31/03/2015	31/07/2014	50,534.00	2,527.00	48,007.00	3	30/07/2017	0.63	262.60	365	-	262.60
	31/03/2015	08/08/2014	120,165.00	6,008.00	114,157.00	3	07/08/2017	0.63	631.83	365	-	631.83
	31/03/2015	20/08/2014	26,800.00	1,340.00	25,460.00	3	19/08/2017	0.63	143.08	365	-	143.08
	31/03/2015	11/09/2014	69,590.00	3,480.00	66,110.00	3	10/09/2017	0.63	383.89	365	-	383.89
	31/03/2015	18/09/2014	111,550.00	5,578.00	105,972.00	3	17/09/2017	0.63	620.99	365	-	620.99
	31/03/2015	01/11/2014	26,205.00	1,310.00	24,895.00	3	31/10/2017	0.63	154.31	365	-	154.31
	31/03/2015	04/11/2014	156,445.00	7,822.00	148,623.00	3	03/11/2017	0.63	925.50	365	-	925.50
	31/03/2015	06/12/2014	44,000.00	2,200.00	41,800.00	3	03/11/2017	0.63	704.40	365	-	704.40
	31/03/2015	18/12/2014	44,950.00	2,248.00	42,702.00	3	05/12/2017	0.63	182.48	365	-	182.48
	31/03/2015	20/12/2014	49,775.00	2,489.00	47,286.00	3	19/12/2017	0.63	280.14	365	-	280.14
	31/03/2015	26/12/2014	31,890.00	1,595.00	30,295.00	3	25/12/2017	0.63	312.28	365	-	312.28
	31/03/2015	02/01/2015	46,350.00	2,318.00	44,032.00	3	01/01/2018	0.63	201.85	365	-	201.85
	31/03/2015	10/01/2015	18,000.00	900.00	17,100.00	3	09/01/2018	0.63	295.30	365	-	295.30
	31/03/2015	19/01/2015	30,710.00	1,536.00	29,174.00	3	18/01/2018	0.63	115.66	365	-	115.66
	31/03/2015	04/02/2015	40,950.00	2,048.00	38,902.00	3	03/02/2018	0.63	268.32	365	-	268.32
	31/03/2015	05/02/2015	41,430.00	2,072.00	39,358.00	3	04/02/2018	0.63	271.69	365	-	271.69
	31/03/2015	07/02/2015	17,584.00	879.00	16,705.00	3	06/02/2018	0.63	115.90	365	-	115.90
	31/03/2015	20/02/2015	20,600.00	1,030.00	19,570.00	3	19/02/2018	0.63	137.32	365	-	137.32
	31/03/2015	16/03/2015	27,450.00	1,373.00	26,077.00	3	15/03/2018	0.63	186.61	365	-	186.61
	31/03/2015	19/03/2015	19,500.00	975.00	18,525.00	3	18/03/2018	0.63	132.81	365	-	132.81
	31/03/2015	21/03/2015	24,060.00	1,203.00	22,857.00	3	20/03/2018	0.63	164.58	365	-	164.58
	31/03/2016	02/04/2016	28,970.00	1,449.00	27,521.00	3	01/04/2018	0.63	545.00	365	-	545.00
	31/03/2016	03/04/2016	163,770.00	8,189.00	155,581.00	3	02/04/2018	0.63	3,098.00	365	-	3,098.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
31/03/2016	25/04/2015	422,200.00	21,110.00	401,090.00	3	24/04/2018	0.63	8,799.00	365	-	-	8,799.00
31/03/2016	01/05/2015	59,140.00	2,957.00	56,183.00	3	30/04/2018	0.63	1,264.00	365	-	-	1,264.00
31/03/2016	06/05/2015	24,000.00	1,200.00	22,800.00	3	05/05/2018	0.63	523.00	365	-	-	523.00
31/03/2016	07/05/2015	53,370.00	2,669.00	50,701.00	3	06/05/2018	0.63	1,168.00	365	-	-	1,168.00
31/03/2016	15/05/2015	144,000.00	7,200.00	136,800.00	3	14/05/2018	0.63	3,253.00	365	-	-	3,253.00
31/03/2016	20/05/2015	60,800.00	3,040.00	57,760.00	3	19/05/2018	0.63	1,400.00	365	-	-	1,400.00
31/03/2016	26/06/2015	7,300.00	365.00	6,935.00	3	25/06/2018	0.63	192.00	365	-	-	192.00
31/03/2016	29/06/2015	6,200.00	310.00	5,890.00	3	28/06/2018	0.63	164.00	365	-	-	164.00
31/03/2016	29/06/2015	21,250.00	1,063.00	20,187.00	3	28/06/2018	0.63	564.00	365	-	-	564.00
31/03/2016	29/06/2015	39,380.00	1,959.00	37,421.00	3	28/06/2018	0.63	1,045.00	365	-	-	1,045.00
31/03/2016	29/06/2015	53,662.00	2,683.00	50,979.00	3	28/06/2018	0.63	1,423.00	365	-	-	1,423.00
31/03/2016	29/06/2015	345,846.00	17,292.00	328,554.00	3	28/06/2018	0.63	9,173.00	365	-	-	9,173.00
31/03/2016	29/06/2015	7,870.00	394.00	7,476.00	3	28/06/2018	0.63	209.00	365	-	-	209.00
31/03/2016	29/06/2015	19,830.00	992.00	18,838.00	3	28/06/2018	0.63	526.00	365	-	-	526.00
31/03/2016	29/06/2015	3,778.00	189.00	3,589.00	3	28/06/2018	0.63	100.00	365	-	-	100.00
31/03/2016	29/06/2015	68,040.00	3,402.00	64,638.00	3	28/06/2018	0.63	1,804.00	365	-	-	1,804.00
31/03/2016	30/06/2015	32,550.00	1,628.00	30,922.00	3	29/06/2018	0.63	866.00	365	-	-	866.00
31/03/2016	04/07/2015	23,900.00	1,195.00	22,705.00	3	03/07/2018	0.63	645.00	365	-	-	645.00
31/03/2016	07/07/2015	44,850.00	2,243.00	42,607.00	3	06/07/2018	0.63	1,221.00	365	-	-	1,221.00
31/03/2016	23/07/2015	10,500.00	525.00	9,975.00	3	22/07/2018	0.63	300.00	365	-	-	300.00
31/03/2016	23/07/2015	26,650.00	1,333.00	25,317.00	3	22/07/2018	0.63	763.00	365	-	-	763.00
31/03/2016	23/07/2015	51,600.00	2,580.00	49,020.00	3	22/07/2018	0.63	1,477.00	365	-	-	1,477.00
31/03/2016	24/07/2015	27,354.00	1,368.00	25,986.00	3	23/07/2018	0.63	785.00	365	-	-	785.00
31/03/2016	24/07/2015	11,250.00	563.00	10,687.00	3	23/07/2018	0.63	323.00	365	-	-	323.00
31/03/2016	27/07/2015	12,790.00	640.00	12,150.00	3	26/07/2018	0.63	371.00	365	-	-	371.00
31/03/2016	29/07/2015	9,900.00	495.00	9,405.00	3	28/07/2018	0.63	289.00	365	-	-	289.00
31/03/2016	05/08/2015	13,180.00	659.00	12,521.00	3	04/08/2018	0.63	392.00	365	-	-	392.00
31/03/2016	07/08/2015	39,400.00	1,970.00	37,430.00	3	06/08/2018	0.63	1,180.00	365	-	-	1,180.00
31/03/2016	11/08/2015	38,040.00	1,902.00	36,138.00	3	10/08/2018	0.63	1,152.00	365	-	-	1,152.00
31/03/2016	19/08/2015	59,375.00	2,969.00	56,406.00	3	18/08/2018	0.63	1,840.00	365	-	-	1,840.00
31/03/2016	22/08/2015	37,550.00	1,878.00	35,672.00	3	21/08/2018	0.63	1,173.00	365	-	-	1,173.00
31/03/2016	27/08/2015	15,400.00	770.00	14,630.00	3	26/08/2018	0.63	488.00	365	-	-	488.00
31/03/2016	31/08/2015	6,300.00	315.00	5,985.00	3	30/08/2018	0.63	202.00	365	-	-	202.00
31/03/2016	11/09/2015	12,400.00	620.00	11,780.00	3	10/09/2018	0.63	409.00	365	-	-	409.00
31/03/2016	14/09/2015	61,980.00	3,099.00	58,881.00	3	13/09/2018	0.63	2,061.00	365	-	-	2,061.00
31/03/2016	16/09/2015	29,780.00	1,489.00	28,291.00	3	15/09/2018	0.63	996.00	365	-	-	996.00
31/03/2016	30/09/2015	14,800.00	740.00	14,060.00	3	29/09/2018	0.63	513.00	365	-	-	513.00
31/03/2016	08/10/2015	27,800.00	1,390.00	26,410.00	3	07/10/2018	0.63	983.00	365	-	-	983.00
31/03/2016	14/10/2015	16,380.00	819.00	15,561.00	3	13/10/2018	0.63	588.00	365	-	-	588.00
31/03/2016	17/10/2015	25,150.00	1,258.00	23,892.00	3	16/10/2018	0.63	909.00	365	-	-	909.00
31/03/2016	17/10/2015	44,650.00	2,233.00	42,417.00	3	16/10/2018	0.63	1,614.00	365	-	-	1,614.00
31/03/2016	19/10/2015	25,510.00	1,276.00	24,234.00	3	18/10/2018	0.63	926.00	365	-	-	926.00
31/03/2016	21/10/2015	7,300.00	365.00	6,935.00	3	20/10/2018	0.63	266.00	365	-	-	266.00
31/03/2016	24/10/2015	8,390.00	420.00	7,970.00	3	23/10/2018	0.63	308.00	365	-	-	308.00



Q. LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
	31/03/2016	28/10/2015	38,235.00	1,912.00	36,323.00	3	27/10/2018	0.63	1,419.00	365	-	1,419.00
	31/03/2016	28/10/2015	14,900.00	745.00	14,155.00	3	27/10/2018	0.63	553.00	365	-	553.00
	31/03/2016	28/10/2015	22,170.00	1,109.00	21,061.00	3	27/10/2018	0.63	823.00	365	-	823.00
	31/03/2016	28/10/2015	38,300.00	1,915.00	36,385.00	3	27/10/2018	0.63	1,421.00	365	-	1,421.00
	31/03/2016	29/10/2015	15,600.00	780.00	14,820.00	3	28/10/2018	0.63	580.00	365	-	580.00
	31/03/2016	16/11/2015	21,630.00	1,082.00	20,548.00	3	15/11/2018	0.63	838.00	365	-	838.00
	31/03/2016	16/11/2015	13,960.00	698.00	13,262.00	3	15/11/2018	0.63	541.00	365	-	541.00
	31/03/2016	25/11/2015	5,950.00	298.00	5,652.00	3	24/11/2018	0.63	235.00	365	-	235.00
	31/03/2016	25/11/2015	15,600.00	780.00	14,820.00	3	24/11/2018	0.63	617.00	365	-	617.00
	31/03/2016	26/11/2015	24,960.00	1,248.00	23,712.00	3	25/11/2018	0.63	989.00	365	-	989.00
	31/03/2016	27/11/2015	3,500.00	175.00	3,325.00	3	26/11/2018	0.63	139.00	365	-	139.00
	31/03/2016	04/12/2015	29,470.00	1,474.00	27,996.00	3	03/12/2018	0.63	1,189.00	365	-	1,189.00
	31/03/2016	08/12/2015	26,700.00	1,335.00	25,365.00	3	07/12/2018	0.63	1,086.00	365	-	1,086.00
	31/03/2016	08/12/2015	12,850.00	643.00	12,207.00	3	07/12/2018	0.63	523.00	365	-	523.00
	31/03/2016	11/12/2015	35,800.00	1,790.00	34,010.00	3	10/12/2018	0.63	1,466.00	365	-	1,466.00
	31/03/2016	11/12/2015	115,250.00	5,763.00	109,487.00	3	10/12/2018	0.63	4,719.00	365	-	4,719.00
	31/03/2016	11/12/2015	118,750.00	5,938.00	112,812.00	3	13/12/2018	0.63	4,894.00	365	-	4,894.00
	31/03/2016	14/12/2015	123,000.00	6,150.00	116,850.00	3	15/12/2018	0.63	5,090.00	365	-	5,090.00
	31/03/2016	16/12/2015	102,900.00	5,145.00	97,755.00	3	16/12/2018	0.63	4,268.00	365	-	4,268.00
	31/03/2016	17/12/2015	7,850.00	393.00	7,457.00	3	17/12/2018	0.63	326.00	365	-	326.00
	31/03/2016	18/12/2015	54,300.00	2,715.00	51,585.00	3	18/12/2018	0.63	2,261.00	365	-	2,261.00
	31/03/2016	19/12/2015	53,500.00	2,675.00	50,825.00	3	22/12/2018	0.63	2,247.00	365	-	2,247.00
	31/03/2016	28/12/2015	6,450.00	323.00	6,127.00	3	27/12/2018	0.63	274.00	365	-	274.00
	31/03/2016	28/12/2015	9,900.00	495.00	9,405.00	3	27/12/2018	0.63	420.00	365	-	420.00
	31/03/2016	31/12/2015	34,900.00	1,745.00	33,155.00	3	30/12/2018	0.63	1,490.00	365	-	1,490.00
	31/03/2016	31/12/2015	60,850.00	3,043.00	57,807.00	3	30/12/2018	0.63	2,598.00	365	-	2,598.00
	31/03/2016	13/01/2016	17,320.00	866.00	16,454.00	3	12/01/2019	0.63	759.00	365	-	759.00
	31/03/2016	22/01/2016	16,450.00	823.00	15,627.00	3	21/01/2019	0.63	734.00	365	-	734.00
	31/03/2016	04/02/2016	29,650.00	1,483.00	28,167.00	3	03/02/2019	0.63	1,357.00	365	-	1,357.00
	31/03/2016	06/02/2016	34,350.00	1,718.00	32,632.00	3	05/02/2019	0.63	1,578.00	365	-	1,578.00
	31/03/2016	09/02/2016	22,350.00	1,118.00	21,232.00	3	09/02/2019	0.63	1,033.00	365	-	1,033.00
	31/03/2016	10/02/2016	59,850.00	2,985.00	56,865.00	3	09/02/2019	0.63	2,744.00	365	-	2,744.00
	31/03/2016	12/02/2016	55,750.00	4,793.00	50,957.00	3	11/02/2019	0.63	4,453.00	365	-	4,453.00
	31/03/2016	16/02/2016	88,550.00	2,788.00	85,762.00	3	15/02/2019	0.63	2,610.00	365	-	2,610.00
	31/03/2016	23/02/2016	11,960.00	598.00	11,362.00	3	22/02/2019	0.63	4,199.00	365	-	4,199.00
	31/03/2016	25/02/2016	46,100.00	2,305.00	43,795.00	3	24/02/2019	0.63	569.00	365	-	569.00
	31/03/2016	01/03/2016	34,000.00	1,700.00	32,300.00	3	01/03/2019	0.63	2,214.00	365	-	2,214.00
	31/03/2016	02/03/2016	31,200.00	1,560.00	29,640.00	3	02/03/2019	0.63	1,636.00	365	-	1,636.00
	31/03/2016	03/03/2016	7,450.00	373.00	7,077.00	3	03/03/2019	0.63	1,504.00	365	-	1,504.00
	31/03/2016	03/03/2016	5,550.00	278.00	5,272.00	3	04/03/2019	0.63	359.00	365	-	359.00
	31/03/2016	04/03/2016	127,400.00	6,370.00	121,030.00	3	05/03/2019	0.63	2,680.00	365	-	2,680.00
	31/03/2016	05/03/2016	45,810.00	2,291.00	43,519.00	3	05/03/2019	0.63	6,164.00	365	-	6,164.00
	31/03/2016	10/03/2016	7,540.00	377.00	7,163.00	3	10/03/2019	0.63	2,236.00	365	-	2,236.00
	31/03/2016	14/03/2016	12,900.00	645.00	12,255.00	3	14/03/2019	0.63	371.00	365	-	371.00
	31/03/2016	31/03/2016				3	31/03/2019	0.63	653.00	365	8.00	645.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Closing Balance 31.03.2021
OLD COMPUTERS AND SOFTWARE COMPUTERS	31/03/2016	31/03/2016	35,234.00	1,762.00	33,472.00	3	31/03/2019	0.63	1,785.00	365	1,762.00
	31/03/2016	31/03/2016	34,430.00	1,722.00	32,708.00	3	31/03/2019	0.63	1,744.00	365	1,722.00
	31/03/2016	08/04/2015	25,725.00	1,286.00	24,439.00	3	07/04/2018	0.63	498.00	365	498.00
	31/03/2016	17/07/2015	70,350.00	3,518.00	66,832.00	3	16/07/2018	0.63	1,977.00	365	1,977.00
	31/03/2016	25/07/2015	67,200.00	3,360.00	63,840.00	3	24/07/2018	0.63	1,935.00	365	1,935.00
	31/03/2016	11/01/2016	3,850.00	193.00	3,657.00	3	10/01/2019	0.63	168.00	365	168.00
	31/03/2016	13/01/2016	8,160.00	408.00	7,752.00	3	12/01/2019	0.63	358.00	365	358.00
	31/03/2016	14/01/2016	7,875.00	394.00	7,481.00	3	13/01/2019	0.63	346.00	365	346.00
	31/03/2017	25/01/2016	13,020.00	651.00	12,369.00	3	24/01/2019	0.63	457.00	365	457.00
	31/03/2017	09/04/2016	6,650.00	333.00	6,317.00	3	09/04/2019	0.63	333.00	365	333.00
	31/03/2017	23/04/2016	28,650.00	1,433.00	27,217.00	3	23/04/2019	0.63	1,433.00	365	1,433.00
	31/03/2017	03/05/2016	64,380.00	3,219.00	61,161.00	3	03/05/2019	0.63	3,219.00	365	3,219.00
	31/03/2017	07/05/2016	30,600.00	1,530.00	29,070.00	3	07/05/2019	0.63	1,530.00	365	1,530.00
	31/03/2017	10/05/2016	28,650.00	1,433.00	27,217.00	3	10/05/2019	0.63	1,433.00	365	1,433.00
	31/03/2017	10/05/2016	42,900.00	2,145.00	40,755.00	3	10/05/2019	0.63	2,145.00	365	2,145.00
	31/03/2017	11/05/2016	7,840.00	392.00	7,448.00	3	11/05/2019	0.63	392.00	365	392.00
	31/03/2017	13/05/2016	27,800.00	1,390.00	26,410.00	3	13/05/2019	0.63	1,390.00	365	1,390.00
	31/03/2017	16/05/2016	22,900.00	1,145.00	21,755.00	3	16/05/2019	0.63	1,145.00	365	1,145.00
	31/03/2017	16/05/2016	7,900.00	395.00	7,505.00	3	16/05/2019	0.63	395.00	365	395.00
	31/03/2017	18/05/2016	94,000.00	4,700.00	89,300.00	3	18/05/2019	0.63	4,700.00	365	4,700.00
	31/03/2017	19/05/2016	15,600.00	780.00	14,820.00	3	19/05/2019	0.63	780.00	365	780.00
	31/03/2017	25/05/2016	6,650.00	333.00	6,317.00	3	25/05/2019	0.63	333.00	365	333.00
	31/03/2017	30/05/2016	110,450.00	5,523.00	104,927.00	3	30/05/2019	0.63	5,523.00	365	5,523.00
	31/03/2017	31/05/2016	8,900.00	445.00	8,455.00	3	31/05/2019	0.63	445.00	365	445.00
	31/03/2017	03/06/2016	42,750.00	2,138.00	40,612.00	3	03/06/2019	0.63	2,138.00	365	2,138.00
	31/03/2017	16/06/2016	7,900.00	395.00	7,505.00	3	16/06/2019	0.63	395.00	365	395.00
	31/03/2017	20/06/2016	15,800.00	790.00	15,010.00	3	20/06/2019	0.63	790.00	365	790.00
	31/03/2017	21/06/2016	30,740.00	1,537.00	29,203.00	3	21/06/2019	0.63	1,537.00	365	1,537.00
	31/03/2017	27/06/2016	23,450.00	1,173.00	22,277.00	3	27/06/2019	0.63	1,173.00	365	1,173.00
	31/03/2017	04/07/2016	7,750.00	388.00	7,362.00	3	04/07/2019	0.63	388.00	365	388.00
	31/03/2017	05/07/2016	48,560.00	2,428.00	46,132.00	3	05/07/2019	0.63	2,428.00	365	2,428.00
	31/03/2017	12/07/2016	15,600.00	780.00	14,820.00	3	12/07/2019	0.63	780.00	365	780.00
	31/03/2017	12/07/2016	17,600.00	880.00	16,720.00	3	12/07/2019	0.63	880.00	365	880.00
	31/03/2017	14/07/2016	45,750.00	2,288.00	43,462.00	3	14/07/2019	0.63	2,288.00	365	2,288.00
	31/03/2017	19/07/2016	9,200.00	460.00	8,740.00	3	19/07/2019	0.63	460.00	365	460.00
	31/03/2017	20/07/2016	31,400.00	1,570.00	29,830.00	3	20/07/2019	0.63	1,570.00	365	1,570.00
	31/03/2017	25/07/2016	35,000.00	1,750.00	33,250.00	3	25/07/2019	0.63	1,750.00	365	1,750.00
	31/03/2017	28/07/2016	27,560.00	1,378.00	26,182.00	3	28/07/2019	0.63	1,378.00	365	1,378.00
	31/03/2017	28/07/2016	143,200.00	7,160.00	136,040.00	3	28/07/2019	0.63	7,160.00	365	7,160.00
	31/03/2017	03/08/2016	22,900.00	1,145.00	21,755.00	3	03/08/2019	0.63	1,145.00	365	1,145.00
	31/03/2017	27/8/2016	27,850.00	1,393.00	26,457.00	3	03/08/2019	0.63	1,393.00	365	1,393.00
	31/03/2017	22/08/2016	125,040.00	6,252.00	118,788.00	3	22/08/2019	0.63	6,252.00	365	6,252.00
	31/03/2017	22/08/2016	7,750.00	388.00	7,362.00	3	22/08/2019	0.63	388.00	365	388.00
	31/03/2017	25/10/2016	25,550.00	1,278.00	24,272.00	3	25/10/2019	0.63	1,278.00	365	1,278.00
	31/03/2017	04/11/2016	15,600.00	780.00	14,820.00	3	04/11/2019	0.63	780.00	365	780.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y		Closing Balance
										2020-21	2021	31.03.2021
	31/03/2017	05/11/2016	26000.00	1,300.00	24,700.00	3	05/11/2019	0.63	1,300.00	365	-	1,300.00
	31/03/2017	16/11/2016	36750.00	1,838.00	34,912.00	3	16/11/2019	0.63	1,838.00	365	-	1,838.00
	31/03/2017	24/11/2016	28950.00	1,448.00	27,502.00	3	24/11/2019	0.63	1,448.00	365	-	1,448.00
	31/03/2017	23/12/2016	36900.00	1,845.00	35,055.00	3	23/12/2019	0.63	1,845.00	365	-	1,845.00
	31/03/2017	28/12/2016	12300.00	615.00	11,685.00	3	28/12/2019	0.63	615.00	365	-	615.00
	31/03/2017	19/07/2016	35700.00	1,785.00	33,915.00	3	19/07/2019	0.63	1,785.00	365	-	1,785.00
	31/03/2017	12/09/2016	21000.00	1,050.00	19,950.00	3	12/09/2019	0.63	1,050.00	365	-	1,050.00
	31/03/2017	12/09/2016	13650.00	683.00	12,967.00	3	12/09/2019	0.63	683.00	365	-	683.00
	31/03/2017	17/10/2016	76650.00	3,833.00	72,817.00	3	17/10/2019	0.63	3,833.00	365	-	3,833.00
	31/03/2018	13/06/2017	22750.00	1,138.00	21,612.00	3	12/06/2020	0.63	1,550.00	365	412.00	1,138.00
	31/03/2018	19/08/2017	13200.00	660.00	12,540.00	3	18/08/2020	0.63	1,109.00	365	449.00	660.00
	31/03/2018	07/04/2017	105000.00	5,250.00	99,750.00	3	06/04/2020	0.63	5,492.00	365	242.00	5,250.00
	31/03/2018	28/06/2017	112875.00	5,644.00	107,231.00	3	27/06/2020	0.63	8,091.00	365	2,447.00	5,644.00
	31/03/2018	02/08/2017	24500.00	1,225.00	23,275.00	3	01/08/2020	0.63	1,959.00	365	734.00	1,225.00
	31/03/2018	03/08/2017	40000.00	2,000.00	38,000.00	3	02/08/2020	0.63	3,208.00	365	1,208.00	2,000.00
	31/03/2018	04/09/2017	104500.00	5,225.00	99,275.00	3	03/09/2020	0.63	9,170.00	365	3,945.00	5,225.00
	31/03/2018	06/10/2017	384000.00	19,200.00	364,800.00	3	05/10/2020	0.63	36,600.00	365	17,400.00	19,200.00
	31/03/2018	06/12/2017	31000.00	1,550.00	29,450.00	3	05/12/2020	0.63	3,401.00	365	1,851.00	1,550.00
	31/03/2018	19/01/2018	131700.00	6,585.00	125,115.00	3	18/01/2021	0.63	15,820.00	365	9,235.00	6,585.00
	31/03/2018	22/02/2018	31356.00	1,568.00	29,788.00	3	21/02/2021	0.63	4,019.00	365	2,451.00	1,568.00
	31/03/2018	26/03/2018	128000.00	6,400.00	121,600.00	3	25/03/2021	0.63	17,372.00	359	10,972.00	6,400.00
	31/03/2018	06/09/2017	10000.00	500.00	9,500.00	3	05/09/2020	0.63	882.00	365	382.00	500.00
	31/03/2019	30/03/2019	13600.00	680.00	12,920.00	3	29/03/2022	0.63	5,023.00	365	3,164.00	1,859.00
	31/03/2019	15/05/2018	138983.00	6,949.00	132,034.00	3	14/05/2021	0.63	23,021.00	365	14,503.00	8,518.00
	31/03/2019	09/07/2018	83898.00	4,195.00	79,703.00	3	08/07/2021	0.63	16,844.00	365	10,612.00	6,232.00
	31/03/2019	05/04/2018	29000.00	1,450.00	27,550.00	3	04/04/2021	0.63	4,063.00	365	2,560.00	1,503.00
	31/03/2019	11/04/2018	29000.00	1,450.00	27,550.00	3	10/04/2021	0.63	4,174.00	365	2,630.00	1,544.00
	31/03/2019	23/04/2018	39300.00	1,965.00	37,335.00	3	22/04/2021	0.63	5,957.00	365	3,753.00	2,204.00
	31/03/2019	11/05/2018	64000.00	3,200.00	60,800.00	3	10/05/2021	0.63	10,437.00	365	6,575.00	3,862.00
	31/03/2019	23/05/2018	128000.00	6,400.00	121,600.00	3	22/05/2021	0.63	21,856.00	365	13,769.00	8,087.00
	31/03/2019	17/09/2018	132000.00	6,600.00	125,400.00	3	16/09/2021	0.63	32,402.00	365	20,413.00	11,989.00
	31/03/2019	10/12/2018	33000.00	1,650.00	31,350.00	3	09/12/2021	0.63	9,871.00	365	6,219.00	3,652.00
	31/03/2019	18/01/2018	33000.00	1,650.00	31,350.00	3	17/01/2021	0.63	3,000.00	365	1,350.00	1,650.00
	31/03/2019	25/01/2019	7000.00	350.00	6,650.00	3	24/01/2022	0.63	2,300.00	365	1,449.00	851.00
	31/03/2019	31/01/2019	264000.00	13,200.00	250,800.00	3	30/01/2022	0.63	87,733.00	365	55,272.00	32,461.00
	31/03/2019	18/02/2019	4200.00	210.00	3,990.00	3	17/02/2022	0.63	1,444.00	365	910.00	534.00
	31/03/2019	19/03/2019	33000.00	1,650.00	31,350.00	3	18/03/2022	0.63	11,957.00	365	7,533.00	4,424.00
	31/03/2019	19/03/2019	66000.00	3,300.00	62,700.00	3	18/03/2022	0.63	23,914.00	365	15,066.00	8,848.00
	31/03/2019	28/03/2019	5932.00	297.00	5,635.00	3	27/03/2022	0.63	2,183.00	365	1,375.00	808.00
	31/03/2019	29/03/2019	11864.00	593.00	11,271.00	3	28/03/2022	0.63	4,375.00	365	2,756.00	1,619.00
	31/03/2020	23/07/2019	8700.00	435.00	8,265.00	3	22/07/2022	0.63	4,926.00	365	3,103.00	1,823.00



... COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

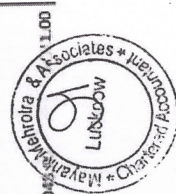


Furniture And Fixture

Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
	31/03/2016	04/09/2015	605,280.00	30,264.00	575,016.00	10	01/09/2025	0.26	154,481.00	365	40,165.00	114,316.00
	31/03/2016	07/12/2015	68,640.00	3,432.00	65,208.00	10	04/12/2025	0.26	18,897.00	365	4,913.00	13,984.00
	31/03/2017	17/05/2016	5,100.00	255.00	4,845.00	10	15/05/2026	0.26	1,598.00	365	415.00	1,183.00
	31/03/2017	01/02/2017	25,900.00	1,295.00	24,605.00	10	30/01/2027	0.26	10,062.00	365	2,616.00	7,446.00
	31/03/2017	22/01/2017	198,375.00	9,919.00	188,456.00	10	20/01/2027	0.26	76,492.00	365	19,888.00	56,604.00
	31/03/2017	28/02/2017	214,840.00	10,742.00	204,098.00	10	26/02/2027	0.26	85,136.00	365	22,135.00	63,001.00
	31/03/2017	28/02/2017	407,375.00	20,369.00	387,006.00	10	26/05/2027	0.26	174,294.00	365	45,316.00	128,978.00
	31/03/2018	28/05/2017	171,125.00	8,556.00	162,569.00	10	28/06/2027	0.26	75,418.00	365	19,609.00	55,809.00
	31/03/2018	30/06/2017	74,218.75	3,711.00	70,507.75	10	25/08/2027	0.26	34,388.75	365	8,941.00	25,447.75
	31/03/2018	27/08/2017	31,000.00	1,550.00	29,450.00	10	28/06/2027	0.26	13,662.00	365	3,552.00	10,110.00
	31/03/2018	30/06/2017	181,700.00	9,085.00	172,615.00	10	23/10/2027	0.26	88,371.00	365	22,976.00	65,395.00
	31/03/2018	25/10/2017	416,250.00	20,813.00	395,437.00	10	23/10/2027	0.26	202,447.00	365	52,636.00	149,811.00
	31/03/2018	25/10/2017	21,129.00	1,056.00	20,073.00	10	08/01/2027	0.26	7,902.00	365	2,055.00	5,847.00
	31/03/2018	10/01/2017	52,740.00	2,637.00	50,103.00	10	11/03/2028	0.26	28,531.00	365	7,418.00	21,113.00
	31/03/2018	14/03/2018	44,371.00	2,219.00	42,152.00	10	08/01/2028	0.26	22,913.00	365	5,957.00	16,956.00
	31/03/2019	03/12/2018	41,500.00	2,075.00	39,425.00	10	30/11/2028	0.26	28,129.00	365	7,314.00	20,815.00
	31/03/2019	03/12/2018	41,650.00	2,083.00	39,567.00	10	30/11/2028	0.26	28,230.00	365	7,340.00	20,890.00
	31/03/2019	03/12/2018	41,950.00	2,098.00	39,852.00	10	30/11/2028	0.26	28,434.00	365	7,393.00	21,041.00
	31/03/2019	09/12/2018	444,700.00	22,235.00	422,465.00	10	06/12/2028	0.26	302,824.00	365	78,734.00	224,090.00
	31/03/2019	09/12/2018	430,250.00	21,513.00	408,737.00	10	06/12/2028	0.26	292,984.00	365	76,176.00	216,808.00
	31/03/2019	23/02/2019	38,010.00	1,901.00	36,109.00	10	20/02/2029	0.26	27,406.00	365	7,126.00	20,280.00
	31/03/2019	19/03/2019	15,516.00	776.00	14,740.00	10	16/03/2029	0.26	11,383.00	365	2,960.00	8,423.00
	31/03/2019	25/03/2019	46,206.00	2,310.00	43,896.00	10	22/03/2029	0.26	34,047.00	365	8,852.00	25,195.00
	31/03/2019	30/11/2018	23,032.00	1,152.00	21,880.00	10	27/11/2028	0.26	15,575.00	365	4,050.00	11,525.00
	31/03/2019	12/01/2019	3,500.00	175.00	3,325.00	10	09/01/2029	0.26	2,446.00	365	636.00	1,810.00
	31/03/2020	03/07/2019	32,600.00	1,630.00	30,970.00	10	30/06/2029	0.26	26,301.00	365	6,838.00	19,463.00
	31/03/2020	19/08/2019	59,250.00	2,963.00	56,287.00	10	16/09/2029	0.26	51,085.00	365	13,282.00	37,803.00
	31/03/2020	11/10/2019	73,370.00	3,669.00	69,701.00	10	08/10/2029	0.26	64,405.00	365	16,745.00	47,660.00
	31/03/2020	01/11/2019	44,400.00	2,220.00	42,180.00	10	29/10/2029	0.26	39,637.00	365	10,306.00	29,331.00
	31/03/2020	19/10/2019	84,000.00	4,200.00	79,800.00	10	16/10/2029	0.26	74,214.00	365	19,296.00	54,918.00
			4,583,972.75	229,202.00	4,354,770.75				2,127,316.74		553,102.00	1,574,214.74
Machinery generator	31/03/2015	14/02/2015	444,600.00	22,230.00	422,370.00	10	11/02/2025	0.26	72,845.49	365	18,940.00	53,905.49
	31/03/2015	30/03/2015	31,500.00	1,575.00	29,925.00	10	27/03/2025	0.26	5,179.82	365	1,347.00	3,832.82
	31/03/2016	26/08/2015	287,506.00	14,375.00	273,131.00	10	23/08/2025	0.26	55,922.00	365	14,540.00	41,382.00
	31/03/2017	07/07/2016	687,326.00	34,366.00	652,960.00	10	05/07/2026	0.26	225,548.00	365	58,642.00	166,906.00
			1,450,932.00	72,546.00	1,378,386.00				359,495.31		93,469.00	266,026.31
ACTIVA	31/03/2016	23/02/2016	59,480.00	2,974.00	56,506.00	8	21/02/2024	0.31	13,059.00	365	4,046.00	10,013.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Closing Balance 31.03.2021
			59,480.00	2,974.00	56,506.00				13,059.00		9,011.00
Car Ciaz	31/03/2016	14/10/2015	1,110,948.00	55,547.00	1,055,401.00	8	12/10/2023	0.31	215,675.00	365	66,859.00
			1,110,948.00	55,547.00	1,055,401.00				215,675.00		148,816.00
Car Creta	31/03/2017	30/08/2016	1,369,610.00	68,481.00	1,301,129.00	8	28/08/2024	0.31	368,535.00	365	114,246.00
Car Innova Crista	31/03/2018	27/10/2017	1,964,433.00	98,222.00	1,866,211.00	8	25/10/2025	0.31	756,829.00	365	234,617.00
			3,334,043.00	166,703.00	3,167,340.00				1,125,364.00		348,863.00
Car Honda Brio	31/03/2016	22/01/2016	350,000.00	17,500.00	332,500.00	8	20/01/2024	0.31	74,686.00	365	23,153.00
Maruti Eco Star	31/03/2018	26/06/2017	459,024.44	22,951.00	436,073.44	8	24/06/2025	0.31	143,759.44	365	44,565.00
			809,024.44	40,451.00	768,573.44				218,445.44		67,718.00
Car Eco Sports	31/03/2017	30/05/2016	1,084,923.00	54,246.00	1,030,677.00	8	28/05/2024	0.31	264,083.00	365	81,866.00
Car Innova	31/03/2018	14/11/2017	2,233,560.00	111,678.00	2,121,882.00	8	12/11/2025	0.31	884,075.00	365	274,063.00
			2,297,900.00	114,895.00	2,183,005.00	8	09/04/2027	0.31	1,606,960.00	365	498,158.00
Car Innova	31/03/2020	11/04/2019									
			5,616,383.00	280,819.00	5,335,564.00				2,755,118.00		854,087.00
Mobile Phone											1,901,031.00
	31/03/2015	03/04/2014	2,300.00	115.00	2,185.00	5	02/04/2019	0.45	9.27		
	31/03/2015	23/04/2014	24,500.00	1,225.00	23,275.00	5	22/04/2019	0.45	115.69		
	31/03/2015	09/05/2014	6,000.00	300.00	5,700.00	5	08/05/2019	0.45	32.05		
	31/03/2015	17/05/2014	23,500.00	1,175.00	22,325.00	5	16/05/2019	0.45	133.08		
	31/03/2015	30/05/2014	21,000.00	1,050.00	19,950.00	5	29/05/2019	0.45	129.24		
	31/03/2015	03/06/2014	2,950.00	148.00	2,802.00	5	02/06/2019	0.45	18.71		
	31/03/2015	17/06/2014	9,000.00	450.00	8,550.00	5	16/06/2019	0.45	61.59		
	31/03/2015	17/06/2014	2,700.00	135.00	2,565.00	5	16/06/2019	0.45	18.18		
	31/03/2015	24/07/2014	21,000.00	1,050.00	19,950.00	5	23/07/2019	0.45	173.44		
	31/03/2015	01/08/2014	45,000.00	2,250.00	42,750.00	5	31/07/2019	0.45	383.21		
	31/03/2015	05/08/2014	10,500.00	525.00	9,975.00	5	04/08/2019	0.45	90.82		
	31/03/2015	13/08/2014	3,200.00	160.00	3,040.00	5	12/08/2019	0.45	29.21		
	31/03/2015	16/08/2014	430.00	22.00	408.00	5	15/08/2019	0.45	4.06		
	31/03/2015	26/08/2014	9,900.00	495.00	9,405.00	5	25/08/2019	0.45	93.50		
	31/03/2015	31/08/2014	41,500.00	2,075.00	39,425.00	5	30/08/2019	0.45	397.94		
	31/03/2015	02/09/2014	35,700.00	1,785.00	33,915.00	5	01/09/2019	0.45	345.59		
	31/03/2015	04/09/2014	5,500.00	275.00	5,225.00	5	03/09/2019	0.45	52.96		
	31/03/2015	19/09/2014	7,100.00	355.00	6,745.00	5	18/09/2019	0.45	73.13		
	31/03/2015	24/09/2014	1,600.00	80.00	1,520.00	5	23/09/2019	0.45	16.41		
	31/03/2015	06/10/2014	8,000.00	400.00	7,600.00	5	05/10/2019	0.45	87.04		
	31/03/2015	21/10/2014	46,700.00	2,335.00	44,365.00	5	20/10/2019	0.45	530.65		
	31/03/2015	03/11/2014	38,900.00	1,945.00	36,955.00	5	02/11/2019	0.45	459.54		
	31/03/2015	10/11/2014	1,599.00	80.00	1,519.00	5	09/11/2019	0.45	19.44		
	31/03/2015	19/11/2014	6,500.00	325.00	6,175.00	5	18/11/2019	0.45	80.37		



Q. LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Closing Balance 31.03.2021
OLD MOBILES Mobile Phone	31/03/2015	21/11/2014	49,990.00	2,500.00	47,490.00	5	20/11/2019	0.45	620.42	0	8,218.79
	31/03/2015	27/11/2014	80,500.00	4,025.00	76,475.00	5	26/11/2019	0.45	1,015.37	365	15.00
	31/03/2015	27/11/2014	3,000.00	150.00	2,850.00	5	26/11/2019	0.45	38.42	365	46.00
	31/03/2015	05/12/2014	11,990.00	600.00	11,390.00	5	04/12/2019	0.45	154.54	365	153.00
	31/03/2015	07/01/2015	71,500.00	3,575.00	67,925.00	5	06/01/2020	0.45	997.24	365	11.00
	31/03/2015	09/01/2015	4,000.00	200.00	3,800.00	5	08/01/2020	0.45	55.82	365	368.00
	31/03/2015	15/01/2015	8,000.00	400.00	7,600.00	5	14/01/2020	0.45	113.84	365	133.00
	31/03/2015	29/01/2015	1,299.00	65.00	1,234.00	5	28/01/2020	0.45	19.00	365	970.00
	31/03/2015	29/01/2015	17,000.00	850.00	16,150.00	5	28/01/2020	0.45	249.29	365	495.00
	31/03/2015	03/02/2015	53,500.00	2,675.00	50,825.00	5	02/02/2020	0.45	791.38	365	878.00
	31/03/2015	06/02/2015	1,150.00	58.00	1,092.00	5	05/02/2020	0.45	17.56	365	1,075.00
	31/03/2015	27/02/2015	71,500.00	3,575.00	67,925.00	5	26/02/2020	0.45	1,111.82	365	3,500.00
	31/03/2015	21/03/2015	9,500.00	475.00	9,025.00	5	19/03/2020	0.45	153.97	365	123.00
	31/03/2015	21/03/2015	9,500.00	475.00	9,025.00	5	19/03/2020	0.45	8,693.79	365	260.00
	31/03/2016	10/04/2015	11,300.00	565.00	10,735.00	5	08/04/2020	0.45	580.00	365	2,850.00
	31/03/2016	16/04/2015	22,900.00	1,145.00	21,755.00	5	14/04/2020	0.45	1,191.00	365	485.00
	31/03/2016	19/04/2015	65,000.00	3,250.00	61,750.00	5	17/04/2020	0.45	3,403.00	365	878.00
	31/03/2016	04/05/2015	2,650.00	133.00	2,517.00	5	02/05/2020	0.45	144.00	365	1,075.00
	31/03/2016	29/05/2015	53,500.00	2,675.00	50,825.00	5	27/05/2020	0.45	3,043.00	365	3,575.00
	31/03/2016	29/05/2015	19,400.00	970.00	18,430.00	5	27/05/2020	0.45	1,103.00	365	495.00
	31/03/2016	01/07/2015	9,900.00	495.00	9,405.00	5	29/06/2020	0.45	600.00	365	116.00
	31/03/2016	13/07/2015	9,700.00	485.00	9,215.00	5	11/07/2020	0.45	601.00	365	105.00
	31/03/2016	16/07/2015	71,500.00	3,575.00	67,925.00	5	14/07/2020	0.45	4,453.00	365	368.00
	31/03/2016	17/08/2015	21,500.00	1,075.00	20,425.00	5	15/08/2020	0.45	1,417.00	365	133.00
	31/03/2016	18/08/2015	70,000.00	3,500.00	66,500.00	5	16/08/2020	0.45	4,621.00	365	970.00
	31/03/2016	18/08/2015	2,450.00	123.00	2,327.00	5	16/08/2020	0.45	162.00	365	485.00
	31/03/2016	20/08/2015	5,200.00	260.00	4,940.00	5	18/08/2020	0.45	344.00	365	116.00
	31/03/2016	30/10/2015	57,000.00	2,850.00	54,150.00	5	28/10/2020	0.45	4,233.00	365	133.00
	31/03/2016	10/03/2016	15,000.00	750.00	14,250.00	5	09/03/2021	0.45	1,337.00	365	878.00
	31/03/2016	10/03/2016	41,500.00	2,075.00	39,425.00	5	09/03/2021	0.45	3,699.00	365	1,075.00
	31/03/2016	10/03/2016	8,300.00	415.00	7,885.00	5	09/03/2021	0.45	740.00	365	3,500.00
	31/03/2017	16/04/2016	18,000.00	900.00	17,100.00	5	15/04/2021	0.45	1,706.00	365	260.00
	31/03/2017	16/04/2016	85,899.00	4,295.00	81,604.00	5	15/04/2021	0.45	8,142.00	365	2,850.00
	31/03/2017	01/05/2016	120,998.00	6,050.00	114,948.00	5	30/04/2021	0.45	11,841.00	365	750.00
	31/03/2017	02/05/2016	73,000.00	3,650.00	69,350.00	5	01/05/2021	0.45	7,159.00	365	4,478.00
	31/03/2017	04/05/2016	18,000.00	900.00	17,100.00	5	03/05/2021	0.45	1,773.00	365	6,513.00
	31/03/2017	14/05/2016	24,900.00	1,245.00	23,655.00	5	13/05/2021	0.45	2,503.00	365	3,937.00
	31/03/2017	30/06/2016	53,000.00	2,650.00	50,350.00	5	29/06/2021	0.45	5,839.00	365	975.00
	31/03/2017	03/07/2016	3,900.00	195.00	3,705.00	5	02/07/2021	0.45	432.00	365	1,377.00
	31/03/2017	01/09/2016	13,800.00	690.00	13,110.00	5	31/08/2021	0.45	1,698.00	365	3,211.00
	31/03/2017	10/09/2016	14,500.00	725.00	13,775.00	5	09/09/2021	0.45	1,812.00	365	238.00
	31/03/2017	26/09/2016	78,000.00	3,900.00	74,100.00	5	25/09/2021	0.45	10,001.00	365	934.00
	31/03/2017	06/10/2016	14,000.00	700.00	13,300.00	5	05/10/2021	0.45	1,824.00	365	997.00
	31/03/2017	08/10/2016	72,000.00	3,600.00	68,400.00	5	07/10/2021	0.45	9,409.00	365	5,501.00
	31/03/2017	18/10/2016	80,000.00	4,000.00	76,000.00	5	17/10/2021	0.45	10,619.00	365	1,003.00
											5,175.00
											5,840.00



DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Closing Balance 31.03.2021
	31/03/2019	23/02/2019	11,598.22	580.00	11,018.22	5	22/02/2024	0.45	6,096.22	365	3,353.22
	31/03/2019	15/08/2018	7,626.27	381.00	7,245.27	5	14/08/2023	0.45	3,015.27	365	1,658.27
	31/03/2020	24/10/2019	165,000.00	8,250.00	156,750.00	5	22/10/2024	0.45	132,744.00	365	73,009.00
	31/03/2020	03/04/2019	20,758.92	1,038.00	19,720.92	5	01/04/2024	0.45	11,493.92	365	6,321.92
	31/03/2020	24/04/2019	53,571.42	2,679.00	50,892.42	5	22/04/2024	0.45	31,045.42	365	17,075.42
	31/03/2020	07/05/2019	101,785.72	5,089.00	96,696.72	5	05/05/2024	0.45	60,612.72	365	33,336.72
	31/03/2020	30/07/2019	10,401.78	520.00	9,881.78	5	28/07/2024	0.45	7,268.78	365	3,997.78
	31/03/2020	26/07/2019	26,785.72	1,339.00	25,446.72	5	30/12/2024	0.45	23,821.72	365	13,101.72
	31/03/2020	01/01/2020	38,392.86	1,920.00	36,472.86	5	25/01/2025	0.45	36,834.86	365	20,258.86
			3,715,780.09	185,792.00	3,529,988.09				789,561.88		436,873.09
										352,688.79	
CCTV Camera	31/03/2015	13/05/2014	44,300.00	2,215.00	42,085.00	5	12/05/2019	0.45	1,989.27		
	31/03/2015	13/05/2014	40,500.00	2,025.00	38,475.00	5	12/05/2019	0.45	1,819.42		
	31/03/2015	07/10/2014	13,500.00	675.00	12,825.00	5	06/10/2019	0.45	628.50		
	31/03/2015	14/11/2014	56,934.00	2,847.00	54,087.00	5	13/11/2019	0.45	2,676.11		
	31/03/2015	20/12/2014	34,830.00	1,742.00	33,088.00	5	19/12/2019	0.45	1,650.33		
	31/03/2015	12/02/2015	8,090.00	405.00	7,685.00	5	11/02/2020	0.45	388.14		
	31/03/2015	12/03/2015	7,570.00	379.00	7,191.00	5	10/03/2020	0.45	365.34		
	31/03/2015	07/10/2014	13,500.00	675.00	12,825.00	5	06/10/2019	0.45	9,517.11		
	31/03/2016	29/09/2015	12,700.00	635.00	12,065.00	5	27/09/2020	0.45	898.00		
	31/03/2016	30/11/2015	5,550.00	278.00	5,272.00	5	28/11/2020	0.45	431.00		
	31/03/2016	01/12/2015	8,170.00	409.00	7,761.00	5	29/11/2020	0.45	636.00		
	31/03/2016	10/12/2015	1,670.00	84.00	1,586.00	5	08/12/2020	0.45	131.00		
	31/03/2016	12/01/2016	38,840.00	1,942.00	36,898.00	5	10/01/2021	0.45	3,208.00		
	31/03/2016	29/01/2016	13,830.00	692.00	13,138.00	5	27/01/2021	0.45	1,169.00		
	31/03/2016	16/02/2016	39,546.00	1,977.00	37,569.00	5	14/02/2021	0.45	3,423.00		
	31/03/2016	16/02/2016	33,412.00	1,671.00	31,741.00	5	14/02/2021	0.45	2,891.00		
	31/03/2016	19/02/2016	2,574.00	129.00	2,445.00	5	17/02/2021	0.45	223.00		
	31/03/2016	20/02/2016	2,755.00	138.00	2,617.00	5	18/02/2021	0.45	240.00		
	31/03/2016	23/02/2016	6,205.00	310.00	5,895.00	5	21/02/2021	0.45	542.00		
	31/03/2016	10/03/2016	1,385.00	69.00	1,316.00	5	09/03/2021	0.45	123.00		
										365	69.00
	31/03/2017	23/06/2016	1,650.00	83.00	1,567.00	5	22/06/2021	0.45	179.00		
	31/03/2017	16/07/2016	7,440.00	372.00	7,068.00	5	15/07/2021	0.45	844.00		
	31/03/2017	16/07/2016	8,142.00	407.00	7,735.00	5	15/07/2021	0.45	924.00		
	31/03/2017	21/07/2016	2,020.00	101.00	1,919.00	5	20/07/2021	0.45	231.00		
	31/03/2017	30/07/2016	1,430.00	71.00	1,358.00	5	29/07/2021	0.45	166.00		
	31/03/2017	07/10/2016	32,900.00	1,645.00	31,255.00	5	06/10/2021	0.45	4,293.00		
	31/03/2017	11/11/2016	12,998.00	650.00	12,348.00	5	10/11/2021	0.45	1,789.00		
	31/03/2017	11/11/2016	12,957.00	648.00	12,309.00	5	10/11/2021	0.45	1,784.00		
	31/03/2017	15/11/2016	16,870.00	844.00	16,026.00	5	14/11/2021	0.45	2,336.00		
	31/03/2017	20/10/2016	88,748.00	4,437.00	84,311.00	5	19/10/2021	0.45	11,817.00		
										365	6,499.00
OLD CCTV CAMERA	31/03/2017	23/06/2016	1,650.00	83.00	1,567.00	5	22/06/2021	0.45	179.00		
	31/03/2017	16/07/2016	7,440.00	372.00	7,068.00	5	15/07/2021	0.45	844.00		
	31/03/2017	16/07/2016	8,142.00	407.00	7,735.00	5	15/07/2021	0.45	924.00		
	31/03/2017	21/07/2016	2,020.00	101.00	1,919.00	5	20/07/2021	0.45	231.00		
	31/03/2017	30/07/2016	1,430.00	71.00	1,358.00	5	29/07/2021	0.45	166.00		
	31/03/2017	07/10/2016	32,900.00	1,645.00	31,255.00	5	06/10/2021	0.45	4,293.00		
	31/03/2017	11/11/2016	12,998.00	650.00	12,348.00	5	10/11/2021	0.45	1,789.00		
	31/03/2017	11/11/2016	12,957.00	648.00	12,309.00	5	10/11/2021	0.45	1,784.00		
	31/03/2017	15/11/2016	16,870.00	844.00	16,026.00	5	14/11/2021	0.45	2,336.00		
	31/03/2017	20/10/2016	88,748.00	4,437.00	84,311.00	5	19/10/2021	0.45	11,817.00		
										365	6,499.00
										365	5,318.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Dep in F.Y 2021
	31/03/2018	28/06/2017	15,083.00	754.00	14,329.00	5	27/06/2022	0.45	3,010.00	365	1,355.00
	31/03/2019	15/05/2018	131,864.00	6,593.00	125,271.00	5	14/05/2023	0.45	43,913.00	365	19,761.00
	31/03/2019	30/09/2018	41,920.00	2,095.00	39,824.00	5	29/09/2023	0.45	17,883.00	365	8,047.00
			759,883.00	37,999.00	721,884.00				112,601.11		54,551.11
											58,050.00
COLD ROOM	31/03/2014	25/03/2014	120,000.00	6,000.00	114,000.00	5	24/03/2019	0.45	6,000.00	365	6,000.00
	31/03/2015	30/06/2014	336,600.00	16,830.00	319,770.00	5	29/06/2019	0.45	16,830.00	365	16,830.00
	31/03/2017	23/09/2016	956,250.00	47,813.00	908,437.00	5	22/09/2021	0.45	122,025.00	365	54,911.00
	31/03/2017	28/09/2016	27,500.00	1,375.00	26,125.00	5	27/09/2021	0.45	3,538.00	365	1,592.00
	31/03/2018	24/02/2018	206,000.00	10,300.00	195,700.00	5	23/02/2023	0.45	59,626.00	365	26,832.00
	31/03/2018	24/02/2018	390,000.00	19,500.00	370,500.00	5	23/02/2023	0.45	112,884.00	365	50,798.00
	31/03/2018	24/02/2018	540,000.00	27,000.00	513,000.00	5	23/02/2023	0.45	156,301.00	365	70,335.00
	31/03/2018	24/02/2018	277,000.00	13,850.00	263,150.00	5	23/02/2023	0.45	80,177.00	365	36,080.00
											44,097.00
											6,000.00
			2,853,350.00	142,658.00	2,710,692.00				557,381.00		240,548.00
											316,833.00
EPBAAX SYSTEM	31/03/2016	02/05/2015	24,500.00	1,225.00	23,275.00	10	29/04/2025	0.26	5,599.00	365	1,456.00
	31/03/2017	29/07/2016	21,000.00	1,050.00	19,950.00	10	27/07/2026	0.26	7,025.00	365	1,827.00
Printer	31/03/2019	14/03/2019	18,644.00	932.00	17,712.00	10	11/03/2029	0.26	13,629.00	365	3,544.00
Weight Lifter Machine	31/03/2016	29/07/2015	73,500.00	3,675.00	69,825.00	10	26/07/2025	0.26	18,178.00	365	4,726.00
	31/03/2017	25/05/2016	134,000.00	6,700.00	127,300.00	10	23/05/2026	0.26	42,309.00	365	11,000.00
Refrigerator	31/03/2017	24/12/2016	17,000.00	850.00	16,150.00	10	22/12/2026	0.26	6,412.00	365	1,667.00
			288,644.00	14,432.00	274,212.00				93,152.00		24,220.00
											68,932.00
Air Handling Machine	31/03/2016	25/03/2016	404,558.00	20,228.00	384,330.00	10	23/03/2026	0.26	120,795.00	365	31,407.00
	31/03/2016	19/03/2016	59,967.00	2,998.00	56,969.00	6	18/03/2022	0.39	8,196.00	365	3,196.00
Fire Extinguisher	31/03/2017	03/11/2016	28,350.00	1,418.00	26,932.00	6	02/11/2022	0.39	6,983.00	365	2,723.00
	31/03/2020	18/11/2019	2,250.00	113.00	2,137.00	6	16/11/2025	0.39	1,929.00	365	752.00
											1,177.00
			495,120.00	24,757.00	470,363.00				137,903.00		38,078.00
											99,825.00
Plant Machinery	31/03/2017	17/05/2016	15,998.00	800.00	15,198.00	10	15/05/2026	0.26	5,014.00	365	1,304.00
	31/03/2017	11/05/2016	16,638.00	832.00	15,806.00	10	09/05/2026	0.26	5,335.00	365	1,387.00
	31/03/2017	05/08/2016	40,884.00	2,044.00	38,840.00	10	03/08/2026	0.26	13,758.00	365	3,577.00
	31/03/2017	17/12/2016	20,160.00	1,008.00	19,152.00	10	15/12/2026	0.26	7,564.00	365	1,967.00
											5,597.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
	31/03/2017	19/12/2016	20,012.00	1,001.00	19,011.00	10	17/12/2026	0.26	7,520.00	365	1,955.00	5,565.00
	31/03/2017	03/11/2016	33,750.00	1,688.00	32,062.00	10	01/11/2026	0.26	12,234.00	365	3,181.00	9,053.00
	31/03/2017	17/03/2017	14,790.00	740.00	14,050.00	10	15/03/2027	0.26	5,934.00	365	1,543.00	4,391.00
	31/03/2017	17/12/2016	35,006.00	1,750.00	33,256.00	10	15/12/2026	0.26	13,135.00	365	3,415.00	9,720.00
	31/03/2017	17/12/2016	91,125.00	4,556.00	86,569.00	10	15/12/2026	0.26	34,190.00	365	8,889.00	25,301.00
	31/03/2017	17/12/2016	114,750.00	5,738.00	109,012.00	10	15/12/2026	0.26	43,055.00	365	11,194.00	31,861.00
	31/03/2017	09/10/2016	60,541.88	3,027.00	57,514.88	10	07/10/2026	0.26	21,509.88	365	5,593.00	15,916.88
	31/03/2017	17/12/2016	7,560.00	378.00	7,182.00	10	15/12/2026	0.26	2,836.00	365	737.00	2,099.00
	31/03/2017	17/12/2016	54,000.00	2,700.00	51,300.00	10	15/12/2026	0.26	20,261.00	365	5,268.00	14,993.00
	31/03/2017	17/12/2016	34,200.00	1,710.00	32,490.00	10	15/12/2026	0.26	12,832.00	365	3,336.00	9,496.00
	31/03/2017	03/11/2016	258,750.00	12,938.00	245,812.00	10	01/11/2026	0.26	93,798.00	365	24,387.00	69,411.00
	31/03/2017	03/11/2016	93,375.00	4,669.00	88,706.00	10	08/11/2026	0.26	34,038.00	365	8,850.00	25,188.00
	31/03/2017	10/11/2016	87,750.00	4,388.00	83,362.00	10	08/11/2026	0.26	31,987.00	365	8,317.00	23,670.00
	31/03/2017	14/11/2016	912,926.00	45,646.00	867,280.00	10	12/11/2026	0.26	333,837.00	365	86,798.00	247,039.00
	31/03/2017	13/12/2016	571,040.00	28,552.00	542,488.00	10	11/12/2026	0.26	213,597.00	365	55,535.00	158,062.00
	31/03/2017	10/11/2016	65,812.50	3,291.00	62,521.50	10	08/11/2026	0.26	23,990.50	365	6,238.00	17,752.50
	31/03/2017	15/12/2016	60,187.00	3,009.00	57,178.00	10	13/12/2026	0.26	22,547.00	365	5,862.00	16,685.00
	31/03/2017	17/12/2016	12,488.00	624.00	11,864.00	10	15/12/2026	0.26	4,686.00	365	1,218.00	3,468.00
	31/03/2017	17/12/2016	10,575.00	529.00	10,046.00	10	15/12/2026	0.26	3,968.00	365	1,032.00	2,936.00
	31/03/2017	30/11/2016	500,421.00	25,021.00	475,400.00	10	28/11/2026	0.26	185,305.00	365	48,179.00	137,126.00
	31/03/2018	01/07/2017	2,097,690.08	104,885.00	1,992,805.08	10	29/06/2027	0.26	925,313.08	365	240,581.00	684,732.08
	31/03/2018	28/10/2017	28,350.00	1,418.00	26,932.00	10	26/10/2027	0.26	13,822.00	365	3,594.00	10,228.00
	31/03/2018	28/10/2017	40,000.00	2,000.00	38,000.00	10	26/10/2027	0.26	19,501.00	365	5,070.00	14,431.00
	31/03/2018	01/11/2017	32,800.00	1,640.00	31,160.00	10	30/10/2027	0.26	16,042.00	365	4,171.00	11,871.00
	31/03/2018	22/03/2018	6,570.00	329.00	6,241.00	10	19/03/2028	0.26	3,575.00	365	930.00	2,645.00
	31/03/2018	08/03/2018	417,000.00	20,850.00	396,150.00	10	05/03/2028	0.26	224,608.00	365	58,398.00	166,210.00
	31/03/2018	31/01/2018	20,500.00	1,025.00	19,475.00	10	29/01/2028	0.26	10,754.00	365	2,796.00	7,958.00
	31/03/2018	14/03/2018	356,400.00	17,820.00	338,580.00	10	11/03/2028	0.26	192,801.00	365	50,128.00	142,673.00
	31/03/2018	26/03/2018	1,560,000.00	78,000.00	1,482,000.00	10	23/03/2028	0.26	851,214.00	365	221,316.00	629,898.00
	31/03/2018	22/03/2018	6,000.00	300.00	5,700.00	10	19/03/2028	0.26	3,265.00	365	849.00	2,416.00
	31/03/2018	22/03/2018	38,000.00	1,900.00	36,100.00	10	19/03/2028	0.26	20,675.00	365	5,376.00	15,299.00
	31/03/2018	22/03/2018	18,000.00	900.00	17,100.00	10	19/03/2028	0.26	9,794.00	365	2,546.00	7,248.00
	31/03/2018	22/03/2018	45,000.00	2,250.00	42,750.00	10	19/03/2028	0.26	24,484.00	365	6,366.00	18,118.00
	31/03/2018	22/03/2018	76,500.00	3,825.00	72,675.00	10	19/03/2028	0.26	41,623.00	365	10,822.00	30,801.00
	31/03/2018	19/02/2018	256,000.00	12,800.00	243,200.00	10	17/02/2028	0.26	136,191.00	365	35,410.00	100,781.00
	31/03/2018	08/03/2018	37,800.00	1,890.00	35,910.00	10	05/03/2028	0.26	20,360.00	365	5,294.00	15,066.00
	31/03/2018	22/03/2018	25,200.00	1,260.00	23,940.00	10	19/03/2028	0.26	13,711.00	365	3,565.00	10,146.00
	31/03/2018	29/01/2018	91,595.00	4,580.00	87,015.00	10	27/01/2028	0.26	47,978.00	365	12,474.00	35,504.00
	31/03/2018	19/02/2018	122,625.00	6,131.00	116,494.00	10	17/02/2028	0.26	65,236.00	365	16,961.00	48,275.00
	31/03/2018	22/03/2018	15,468.75	773.00	14,695.75	10	19/03/2028	0.26	8,416.75	365	2,188.00	6,228.75
	31/03/2018	18/05/2017	32,203.13	1,610.00	30,593.13	10	16/05/2027	0.26	13,652.13	365	3,550.00	10,102.13
	31/03/2018	08/03/2018	29,160.00	1,458.00	27,702.00	10	05/03/2028	0.26	15,706.00	365	4,084.00	11,622.00
	31/03/2018	11/08/2017	855,300.00	42,765.00	812,535.00	10	09/08/2027	0.26	390,960.00	365	101,650.00	289,310.00
	31/03/2018	30/10/2017	26,200.00	1,310.00	24,890.00	10	28/10/2027	0.26	12,794.00	365	3,326.00	9,468.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

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										Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
	31/03/2018	14/04/2017	17,513.00	876.00	16,637.00	10	12/04/2027	0.26	7,192.00	365	1,870.00	5,322.00
	31/03/2018	14/04/2017	46,359.00	2,318.00	44,041.00	10	12/04/2027	0.26	19,039.00	365	4,950.00	14,089.00
	31/03/2018	22/03/2018	25,200.00	1,260.00	23,940.00	10	19/03/2028	0.26	13,711.00	365	3,565.00	10,146.00
	31/03/2018	01/03/2018	280,000.00	14,000.00	266,000.00	10	27/02/2028	0.26	150,051.00	365	39,013.00	111,038.00
	31/03/2018	22/03/2018	8,100.00	405.00	7,695.00	10	19/03/2028	0.26	4,407.00	365	1,146.00	3,261.00
	31/03/2019	01/01/2019	157,500.00	7,875.00	149,625.00	10	29/12/2028	0.26	109,161.00	365	28,382.00	80,779.00
	31/03/2019	30/06/2018	855,000.00	42,750.00	812,250.00	10	27/06/2028	0.26	509,211.00	365	132,395.00	376,816.00
	31/03/2019	07/01/2019	199,000.00	9,950.00	189,050.00	10	04/01/2029	0.26	138,553.00	365	36,024.00	102,529.00
	31/03/2019	13/08/2018	110,800.00	5,540.00	105,260.00	10	10/08/2028	0.26	68,559.00	365	17,825.00	50,734.00
	31/03/2019	16/02/2019	320,000.00	16,000.00	304,000.00	10	13/02/2029	0.26	229,547.00	365	59,682.00	169,865.00
	31/03/2019	17/12/2018	136,900.00	6,845.00	130,055.00	10	14/12/2028	0.26	93,801.00	365	24,388.00	69,413.00
	31/03/2019	20/08/2018	74,500.00	3,725.00	70,775.00	10	17/08/2028	0.26	46,373.00	365	12,057.00	34,316.00
	31/03/2019	24/08/2018	17,930.00	897.00	17,033.00	10	21/08/2028	0.26	11,198.00	365	2,911.00	8,287.00
	31/03/2019	19/11/2018	50,000.00	2,500.00	47,500.00	10	16/11/2028	0.26	33,521.00	365	8,715.00	24,806.00
	31/03/2019	02/07/2018	181,250.00	9,063.00	172,187.00	10	29/06/2028	0.26	108,138.00	365	28,116.00	80,022.00
	31/03/2019	20/07/2018	90,625.00	4,531.00	86,094.00	10	17/07/2028	0.26	54,929.00	365	14,282.00	40,647.00
	31/03/2019	20/07/2018	27,350.00	1,368.00	25,982.00	10	17/07/2028	0.26	16,577.00	365	4,310.00	12,267.00
	31/03/2019	07/01/2019	62,800.00	3,140.00	59,660.00	10	04/01/2029	0.26	43,724.00	365	11,368.00	32,356.00
	31/03/2019	18/02/2019	48,000.00	2,400.00	45,600.00	10	15/02/2029	0.26	34,483.00	365	8,966.00	25,517.00
	31/03/2019	10/02/2019	270,600.00	13,530.00	257,070.00	10	07/02/2029	0.26	193,255.00	365	50,246.00	143,009.00
	31/03/2019	20/03/2019	49,280.00	2,464.00	46,816.00	10	17/03/2029	0.26	36,182.00	365	9,407.00	26,775.00
	31/03/2019	20/03/2019	5,200.00	260.00	4,940.00	10	17/03/2029	0.26	3,818.00	365	993.00	2,825.00
	31/03/2019	25/03/2019	42,000.00	2,100.00	39,900.00	10	22/03/2029	0.26	30,947.00	365	8,046.00	22,901.00
	31/03/2019	12/01/2019	34,500.00	1,725.00	32,775.00	10	09/01/2029	0.26	24,111.00	365	6,269.00	17,842.00
	31/03/2019	24/08/2018	54,568.00	2,728.00	51,840.00	10	21/08/2028	0.26	34,081.00	365	8,861.00	25,220.00
	31/03/2019	21/06/2018	185,000.00	9,250.00	175,750.00	10	18/06/2028	0.26	109,302.00	365	28,419.00	80,883.00
	31/03/2019	27/12/2018	8,600.00	430.00	8,170.00	10	24/12/2028	0.26	5,938.00	365	1,544.00	4,394.00
	31/03/2019	20/03/2019	17,100.00	855.00	16,245.00	10	17/03/2029	0.26	12,555.00	365	3,264.00	9,291.00
	31/03/2019	24/12/2018	57,406.80	2,870.00	54,536.80	10	21/12/2028	0.26	39,545.80	365	10,282.00	29,263.80
	31/03/2019	04/08/2018	270,400.00	13,520.00	256,880.00	10	01/08/2028	0.26	166,030.00	365	43,168.00	122,862.00
	31/03/2019	07/08/2018	102,000.00	5,100.00	96,900.00	10	04/08/2028	0.26	62,791.00	365	16,326.00	46,465.00
	31/03/2019	06/03/2019	15,000.00	750.00	14,250.00	10	03/03/2029	0.26	10,902.00	365	2,835.00	8,067.00
	31/03/2019	11/09/2018	19,500.00	975.00	18,525.00	10	08/09/2028	0.26	12,364.00	365	3,215.00	9,149.00
	31/03/2019	16/02/2019	389,900.00	19,495.00	370,405.00	10	13/02/2029	0.26	279,688.00	365	72,719.00	206,969.00
	31/03/2019	31/08/2018	127,880.00	6,394.00	121,486.00	10	28/08/2028	0.26	80,340.00	365	20,888.00	59,452.00
	31/03/2019	16/02/2019	32,000.00	1,600.00	30,400.00	10	13/02/2029	0.26	22,955.00	365	5,968.00	16,987.00
	31/03/2019	17/05/2018	410,000.00	20,500.00	389,500.00	10	14/05/2028	0.26	234,674.00	365	61,015.00	173,659.00
	31/03/2019	19/11/2018	25,000.00	1,250.00	23,750.00	10	16/11/2028	0.26	16,760.00	365	4,358.00	12,402.00
	31/03/2019	21/280.00	1,064.00	53.20	1,010.80	10	07/12/2028	0.26	711.00	365	181.00	829.00
	31/03/2019	25/08/2018	65,000.00	3,250.00	61,750.00	10	22/08/2028	0.26	40,630.00	365	10,564.00	30,066.00
	31/03/2020	19/10/2019	150,000.00	7,500.00	142,500.00	10	19/10/2029	0.26	132,525.00	365	34,457.00	98,068.00
	31/03/2020	19/10/2019	900,000.00	45,000.00	855,000.00	10	19/10/2029	0.26	795,148.00	365	206,738.00	588,410.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

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Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
Weight Machine	31/03/2020	25/09/2019	108,000.00	5,400.00	102,600.00	10	22/09/2029	0.26	93,576.00	365	24,330.00	69,246.00
	31/03/2020	25/09/2019	140,400.00	7,020.00	133,380.00	10	22/09/2029	0.26	121,649.00	365	31,629.00	90,020.00
	31/03/2020	31/08/2019	20,025.00	1,001.00	19,024.00	10	28/08/2029	0.26	16,995.00	365	4,419.00	12,576.00
	31/03/2020	31/08/2019	6,600.00	330.00	6,270.00	10	28/08/2029	0.26	5,601.00	365	1,456.00	4,145.00
	31/03/2020	21/11/2019	33,800.00	1,690.00	32,110.00	10	18/11/2029	0.26	30,655.00	365	7,970.00	22,685.00
	31/03/2020	01/06/2019	40,500.00	2,025.00	38,475.00	10	29/05/2029	0.26	31,754.00	365	8,256.00	23,498.00
	31/03/2020	01/06/2019	40,500.00	2,025.00	38,475.00	10	29/05/2029	0.26	31,754.00	365	8,256.00	23,498.00
	31/03/2020	02/01/2020	14,400.00	720.00	13,680.00	10	30/12/2029	0.26	13,490.00	365	3,507.00	9,983.00
	31/03/2020	19/10/2019	35,500.00	1,775.00	33,725.00	10	16/10/2029	0.26	31,364.00	365	8,155.00	23,209.00
	31/03/2020	07/10/2019	130,000.00	6,500.00	123,500.00	10	04/10/2029	0.26	113,746.00	365	29,574.00	84,172.00
	31/03/2020	23/04/2019	21,280.00	1,064.00	20,216.00	10	20/04/2029	0.26	16,095.00	365	4,185.00	11,910.00
	31/03/2020	01/11/2019	65,000.00	3,250.00	61,750.00	10	29/10/2029	0.26	58,028.00	365	15,087.00	42,941.00
	31/03/2020	21/08/2019	27,900.00	1,395.00	26,505.00	10	18/08/2029	0.26	23,480.00	365	6,105.00	17,375.00
			16,052,548.14	802,631.00	15,249,917.14				8,906,567.14		2,315,710.00	6,590,857.14
Electrical Appliances	31/03/2017	04/02/2017	9,000.00	450.00	8,550.00	10	02/02/2027	0.26	3,504.00	365	911.00	2,593.00
	31/03/2017	27/10/2016	6,750.00	338.00	6,412.00	10	25/10/2026	0.26	2,543.00	365	661.00	1,882.00
	31/03/2017	28/10/2016	34,125.00	1,706.00	32,419.00	10	26/10/2026	0.26	12,311.00	365	3,201.00	9,110.00
	31/03/2017	04/02/2017	9,000.00	450.00	8,550.00	10	02/02/2027	0.26	3,504.00	365	911.00	2,593.00
	31/03/2017	04/02/2017	5,670.00	284.00	5,386.00	10	02/02/2027	0.26	2,208.00	365	574.00	1,634.00
	31/03/2017	11/05/2016	9,000.00	450.00	8,550.00	10	09/05/2026	0.26	2,805.00	365	729.00	2,076.00
	31/03/2017	15/05/2016	10,000.00	500.00	9,500.00	10	13/05/2026	0.26	3,129.00	365	814.00	2,315.00
	31/03/2017	03/08/2016	9,500.00	475.00	9,025.00	10	01/08/2026	0.26	3,192.00	365	830.00	2,362.00
	31/03/2018	04/01/2018	220,000.00	11,000.00	209,000.00	10	02/01/2028	0.26	113,092.00	365	29,404.00	83,688.00
	31/03/2018	14/11/2017	21,040.00	1,052.00	19,988.00	10	12/11/2027	0.26	10,397.00	365	2,703.00	7,694.00
	31/03/2018	24/03/2018	16,000.00	800.00	15,200.00	10	21/03/2028	0.26	8,718.00	365	2,267.00	6,451.00
	31/03/2018	31/10/2017	11,900.00	595.00	11,305.00	10	29/10/2027	0.26	5,816.00	365	1,512.00	4,304.00
	31/03/2018	01/11/2017	6,740.00	337.00	6,403.00	10	30/10/2027	0.26	3,297.00	365	857.00	2,440.00
	31/03/2018	24/03/2018	13,800.00	690.00	13,110.00	10	21/03/2028	0.26	7,519.00	365	1,955.00	5,564.00
	31/03/2018	03/05/2017	59,000.00	2,950.00	56,050.00	10	01/05/2027	0.26	24,668.00	365	6,414.00	18,254.00
	31/03/2019	11/04/2018	145,000.00	7,250.00	137,750.00	10	08/04/2028	0.26	80,243.00	365	20,863.00	59,380.00
	31/03/2019	15/05/2018	150,000.00	7,500.00	142,500.00	10	12/05/2028	0.26	85,698.00	365	22,281.00	63,417.00
	31/03/2019	25/03/2019	3,220.00	161.00	3,059.00	10	22/03/2029	0.26	2,372.00	365	617.00	1,755.00
	31/03/2019	29/03/2019	1,610.00	81.00	1,529.00	10	26/03/2029	0.26	1,190.00	365	309.00	881.00
	31/03/2019	04/04/2018	7,500.00	375.00	7,125.00	10	01/04/2028	0.26	4,123.00	365	1,072.00	3,051.00
	31/03/2019	24/08/2018	2,000.00	100.00	1,900.00	10	21/08/2028	0.26	1,249.00	365	325.00	924.00
	31/03/2019	08/10/2018	2,650.00	133.00	2,517.00	10	05/10/2028	0.26	1,718.00	365	447.00	1,271.00
	31/03/2019	27/10/2018	25,000.00	1,250.00	23,750.00	10	24/10/2028	0.26	16,458.00	365	4,279.00	12,179.00
	31/03/2019	15/02/2018	28,350.00	1,418.00	26,932.00	10	13/02/2028	0.26	14,867.00	365	3,865.00	11,002.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

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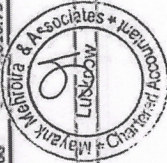
Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
	31/03/2019	04/04/2018	30,900.00	1,545.00	29,355.00	10	01/04/2028	0.26	16,986.00	365	4,416.00	12,570.00
	31/03/2019	11/03/2019	3,729.00	186.00	3,543.00	10	08/03/2029	0.26	2,720.00	365	707.00	2,013.00
	31/03/2019	14/01/2019	15,300.00	765.00	14,535.00	10	11/01/2029	0.26	10,709.00	365	2,784.00	7,925.00
	31/03/2020	15/05/2019	2,796.00	140.00	2,656.00	10	12/05/2029	0.26	2,158.00	365	561.00	1,597.00
	31/03/2020	07/07/2019	27,400.00	1,370.00	26,030.00	10	04/07/2029	0.26	22,184.00	365	5,768.00	16,416.00
	31/03/2020	22/08/2019	5,000.00	250.00	4,750.00	10	19/08/2029	0.26	4,211.00	365	1,095.00	3,116.00
	31/03/2020	07/05/2019	24,000.00	1,200.00	22,800.00	10	04/05/2029	0.26	18,391.00	365	4,782.00	13,609.00
	31/03/2020	08/08/2019	12,500.00	625.00	11,875.00	10	05/08/2029	0.26	10,404.00	365	2,705.00	7,699.00
	31/03/2020	17/09/2019	28,067.00	1,403.00	26,664.00	10	14/09/2029	0.26	24,159.00	365	6,281.00	17,878.00
	31/03/2020	04/01/2020	199,500.00	9,975.00	189,525.00	10	01/01/2030	0.26	187,170.00	365	48,664.00	138,506.00
			1,156,047.00	57,804.00	1,098,243.00				713,713.00		185,564.00	528,149.00
Factory Equipments	31/03/2017	22/12/2016	181,982.44	9,099.00	172,883.44	10	20/12/2026	0.26	68,542.44	365	17,821.00	50,721.44
	31/03/2019	07/01/2019	88,500.00	4,425.00	84,075.00	10	04/01/2029	0.26	61,618.00	365	16,021.00	45,597.00
	31/03/2019	07/01/2019	14,000.00	700.00	13,300.00	10	04/01/2029	0.26	9,747.00	365	2,534.00	7,213.00
	31/03/2019	05/11/2018	38,942.00	1,947.00	36,995.00	10	02/11/2028	0.26	25,820.00	365	6,713.00	19,107.00
	31/03/2020	14/08/2019	30,000.00	1,500.00	28,500.00	10	11/08/2029	0.26	25,098.00	365	6,525.00	18,573.00
	31/03/2020	25/11/2019	20,000.00	1,000.00	19,000.00	10	22/11/2029	0.26	18,196.00	365	4,731.00	13,465.00
	31/03/2020	14/08/2019	5,000.00	250.00	4,750.00	10	11/08/2029	0.26	4,183.00	365	1,088.00	3,095.00
	31/03/2020	07/02/2020	11,750.00	588.00	11,162.00	10	04/02/2030	0.26	11,308.00	365	2,940.00	8,368.00
	31/03/2020	25/11/2019	2,000.00	100.00	1,900.00	10	22/11/2029	0.26	1,820.00	365	473.00	1,347.00
	31/03/2020	13/09/2019	455,000.00	22,750.00	432,250.00	10	10/09/2029	0.26	390,355.00	365	101,492.00	288,863.00
	31/03/2020	13/09/2019	455,000.00	22,750.00	432,250.00	10	10/09/2029	0.26	390,355.00	365	101,492.00	288,863.00
	31/03/2020	05/02/2020	26,760.00	1,338.00	25,422.00	10	02/02/2030	0.26	25,714.00	365	6,686.00	19,028.00
			1,328,934.44	66,447.00	1,262,487.44				1,032,756.44		268,516.00	764,240.44
Warehouse												
Fixed Assets (Delhi)			21,015,020.00						21,085,520.00			21,085,520.00
Fixed Assets (Delhi)	31/03/2017	25/05/2016	2,262,000.00						2,262,000.00			2,262,000.00
			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 Dayaram alinagar 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



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	Rate of depreciation	Opening balance as on 01.04.2020	31/03/2021	
										Days in F.Y 2020-21	Dep in March 2021
Property Pspl & Ganga Ram			604,060.00						604,060.00		
Property Sona Devi			1,874,000.00						1,874,000.00		
CIVIL WORK BAWANA	31/03/2019	11/07/2018	5,096,783.98	254,839.00	4,841,944.98	30	03/07/2048	0.10	4,256,582.38	365	425,658.00
CIVIL WORK BAWANA	31/03/2019	24/08/2018	1,727,723.39	86,386.00	1,641,337.39	30	16/08/2048	0.10	1,461,654.35	365	146,165.00
CIVIL WORK BAWANA	31/03/2019	30/09/2018	3,370,302.52	168,515.00	3,201,787.52	30	22/09/2048	0.10	2,882,024.57	365	288,202.00
			47,799,089.89	509,740.00	9,685,069.89				46,275,041.30		860,025.00
											45,415,016.30
TOTAL			103,972,356.75	3,318,460.00	63,049,616.75				66,865,866.46		6,934,599.90
Add: Additions During the Financial year 2020-21											2,414,109.00
GROSS TOTAL									83,783,575.25		9,348,708.90
											74,434,866.35



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	residual value/cost of the asset	Rate of depreciation	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
PSPL Lucknow ELECTRICAL APPLIANCES & AIRCONDITIONER												
	31/03/2021	27/02/2021	17,500.00	875.00	16,625.00	10	25/02/2031	0.05	0.26	32	397.16	17,102.84
			17,500.00	875.00	16,625.00						397.16	17,102.84
MOBILE	31/03/2021	08/05/2020	20,322.04	1,016.10	19,305.94	5	07/05/2025	0.05	0.45	327	8,205.95	12,116.09
	31/03/2021	19/05/2020	8,466.10	423.31	8,042.80	5	18/05/2025	0.05	0.45	316	3,303.58	5,162.52
	31/03/2021	27/05/2020	111,779.66	5,588.98	106,190.68	5	26/05/2025	0.05	0.45	308	42,513.53	69,266.13
	31/03/2021	27/05/2020	41,949.14	2,097.46	39,851.68	5	26/05/2025	0.05	0.45	308	15,954.66	25,994.48
	31/03/2021	13/06/2020	15,245.76	762.29	14,483.47	5	12/06/2025	0.05	0.45	291	5,478.43	9,767.33
	31/03/2021	15/06/2020	40,677.96	2,033.90	38,644.06	5	14/06/2025	0.05	0.45	289	14,516.79	26,161.17
	31/03/2021	01/07/2020	90,338.98	4,516.95	85,822.03	5	30/06/2025	0.05	0.45	273	30,454.50	59,884.48
	31/03/2021	07/07/2020	10,084.74	504.24	9,580.50	5	06/07/2025	0.05	0.45	267	3,324.98	6,759.76
	31/03/2021	01/08/2020	50,846.62	2,542.33	48,304.29	5	31/07/2025	0.05	0.45	242	15,194.67	35,651.95
	31/03/2021	01/08/2020	23,728.82	1,186.44	22,542.38	5	31/07/2025	0.05	0.45	242	7,090.96	16,637.86
	31/03/2021	12/09/2020	49,456.78	2,470.34	46,986.44	5	11/09/2025	0.05	0.45	200	12,201.98	37,204.80
	31/03/2021	23/09/2020	118,898.00	5,944.90	112,953.10	5	22/09/2025	0.05	0.45	189	27,749.17	91,148.83
	31/03/2021	30/09/2020	62,372.88	3,118.64	59,254.24	5	29/09/2025	0.05	0.45	182	14,017.83	48,355.05
	31/03/2021	06/10/2020	40,677.96	2,033.90	38,644.06	5	05/10/2025	0.05	0.45	176	8,840.68	31,837.28
	31/03/2021	02/11/2020	50,762.72	2,538.14	48,224.58	5	01/11/2025	0.05	0.45	149	9,339.96	41,422.76
	31/03/2021	04/11/2020	79,660.16	3,983.01	75,677.15	5	03/11/2025	0.05	0.45	147	14,460.13	65,200.03
	31/03/2021	23/11/2020	57,880.50	2,894.03	54,986.48	5	22/11/2025	0.05	0.45	128	9,148.63	48,731.87
	31/03/2021	25/01/2021	16,101.70	805.09	15,296.62	5	24/01/2026	0.05	0.45	65	1,292.41	14,809.29
	31/03/2021	05/03/2021	67,711.86	3,385.59	64,326.27	5	04/03/2026	0.05	0.45	26	2,173.96	65,537.90
			358,912.38	47,845.62	309,066.76						245,262.80	711,649.58
SAP Implementation Fee												
	31/03/2021	07/11/2020	350,000.00	17,500.00	332,500.00	3	07/11/2023	0.05	0.63	144	87,212.28	262,787.72
	31/03/2021	27/03/2021	350,000.00	17,500.00	332,500.00	3	26/03/2024	0.05	0.63	4	2,422.56	347,577.44
			700,000.00	35,000.00	665,000.00						89,634.84	610,365.16
TATA WINGER												
	31/03/2021	31/07/2020	1,530,000.00	76,500.00	1,453,500.00	8	29/07/2028	0.05	0.31	243	318,154.43	1,211,845.57
			1,530,000.00	76,500.00	1,453,500.00						318,154.43	1,211,845.57
PSPL Delhi ELECTRICAL APPLIANCES												
	31/03/2021	25/08/2020	5,000.00	250.00	4,750.00	10	23/08/2030	0.05	0.26	218	773.05	4,226.95
	31/03/2021	14/10/2020	7,660.00	383.00	7,277.00	10	12/10/2030	0.05	0.26	168	912.68	6,747.32
			12,660.00	633.00	12,027.00						1,685.73	10,974.27
Apple Mac Book												
	31/03/2021	12/02/2021	61,864.40	3,093.22	58,771.18	3	12/02/2024	0.05	0.63	47	5,031.36	56,833.04
			61,864.40	3,093.22	58,771.18						5,031.36	56,833.04
CCTV CAMRA												
	31/03/2021	18/02/2021	27,750.00	1,387.50	26,362.50	5	17/02/2026	0.05	0.45	41	1,404.95	26,345.05
			27,750.00	1,387.50	26,362.50						1,404.95	26,345.05
COMPUTER												
	31/03/2021	05/08/2020	15,001.00	750.05	14,250.95	3	05/08/2023	0.05	0.63	238	6,177.95	8,823.05
	31/03/2021	13/07/2020	5,064.75	254.24	4,810.51	3	13/07/2023	0.05	0.63	261	2,296.45	2,788.30
	31/03/2021	30/08/2020	64,000.00	3,200.00	60,800.00	3	30/08/2023	0.05	0.63	213	23,588.84	40,411.16
	31/03/2021	28/09/2020	72,000.00	3,600.00	68,400.00	3	28/09/2023	0.05	0.63	184	22,924.37	49,075.63
	31/03/2021	03/10/2020	70,000.00	3,500.00	66,500.00	3	03/10/2023	0.05	0.63	179	21,681.94	48,318.06



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	residual value/cost of the asset	Rate of depreciation	Days in F.Y 2020-21	Dep In March 2021	Closing Balance 31.03.2021
Scanner	31/03/2021	10/10/2020	70,000.00	3,500.00	66,500.00	3	10/10/2023	0.05	0.63	172	20,834.04	49,165.96
	31/03/2021	10/10/2020	70,000.00	3,500.00	66,500.00	3	10/10/2023	0.05	0.63	172	20,834.04	49,165.96
	31/03/2021	29/10/2020	72,000.00	3,600.00	68,400.00	3	29/10/2023	0.05	0.63	153	19,062.11	52,937.89
	31/03/2021	07/11/2020	62,000.00	3,100.00	58,900.00	3	07/11/2023	0.05	0.63	144	15,449.03	46,550.97
	31/03/2021	14/12/2020	62,000.00	3,100.00	58,900.00	3	14/12/2023	0.05	0.63	107	11,479.49	50,520.51
Deep Freezer 500 Liter Temp -20	31/03/2021	12/02/2021	41,000.00	2,050.00	38,950.00	3	12/02/2024	0.05	0.63	47	3,334.49	37,665.51
			603,065.75	30,154.29	572,931.46						167,662.76	435,422.99
	31/03/2021	31/08/2020	30,000.00	1,500.00	28,500.00	3	31/08/2023	0.05	0.63	212	11,005.36	18,994.64
			30,000.00	1,500.00	28,500.00						11,005.36	18,994.64
	31/03/2021	20/04/2020	59,000.00	2,950.00	56,050.00	10	18/04/2030	0.05	0.26	345	14,436.19	44,563.81
Furniture			59,800.00	2,950.00	56,850.00							44,563.81
	31/03/2021	19/06/2020	45,200.00	2,260.00	42,940.00	10	17/06/2030	0.05	0.26	285	9,136.18	36,063.82
	31/03/2021	06/10/2020	12,000.00	1,050.00	10,950.00	10	04/10/2030	0.05	0.26	176	2,621.28	18,378.72
	31/03/2021	14/01/2021	12,760.00	638.00	12,122.00	10	12/01/2031	0.05	0.26	76	687.77	12,072.23
			78,960.00	3,948.00	75,012.00						12,445.23	66,514.77
Network booster	31/03/2021	06/11/2020	60,000.00	3,000.00	57,000.00	10	04/11/2030	0.05	0.26	145	6,170.22	53,829.78
			60,000.00	3,000.00	57,000.00						6,170.22	53,829.78
	31/03/2021	18/06/2020	163,740.66	8,187.03	155,553.63	10	16/06/2030	0.05	0.26	286	33,212.68	130,527.98
	31/03/2021	18/06/2020	49,590.00	2,479.50	47,110.50	10	16/06/2030	0.05	0.26	286	10,058.69	39,531.31
			213,330.66	10,666.53	202,664.13						43,271.38	170,059.28
PSP BAWANA COMPUTER	31/03/2021	11/07/2020	62,000.00	3,100.00	58,900.00	3	11/07/2023	0.05	0.63	263	28,215.94	33,784.06
	31/03/2021	11/07/2020	42,161.02	2,108.05	40,052.97	3	11/07/2023	0.05	0.63	263	19,187.30	22,973.72
	31/03/2021	01/10/2020	72,000.00	3,600.00	68,400.00	3	01/10/2023	0.05	0.63	181	22,550.60	49,449.40
			176,161.02	8,808.05	167,352.97						69,953.85	106,207.17
CONVEYOR CUM ASSEMBLY LINE WITH INBUILT CASSETTE	04/09/2020		275,000.00								40,567.42	234,432.58
	31/03/2021			13,750.00	261,250.00	10	02/09/2030	0.05	0.26	208	40,567.42	234,432.58
			275,000.00	13,750.00	261,250.00							
	31/03/2021											
FURNITURE & FIXTURE	31/03/2021	19/12/2020	5,232.32	261.62	4,970.71	10	17/12/2030	0.05	0.26	102	378.51	4,853.81
	31/03/2021	19/12/2020	5,175.86	258.79	4,917.09	10	17/12/2030	0.05	0.26	102	374.43	4,801.45
	31/03/2021	19/12/2020	71,500.00	3,575.00	67,925.00	10	17/12/2030	0.05	0.26	102	5,172.35	66,327.65



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	residual value/cost of the asset	Rate of depreciation	Days in F.Y 2020-21	Dep in F.Y	Closing Balance 31.03.2021
PLANT & MACHINERY	31/03/2021	28/12/2020	71,500.00	3,575.00	67,925.00	10	26/12/2030	0.05	0.26	93	4,715.96	66,784.04
	31/03/2021	08/01/2021	65,500.00	3,275.00	62,225.00	10	06/01/2031	0.05	0.26	82	3,809.22	61,690.78
	31/03/2021	11/01/2021	210,000.00	10,500.00	199,500.00	10	09/01/2031	0.05	0.26	79	11,765.97	198,234.03
	31/03/2021	04/03/2021	210,150.00	10,507.50	199,642.50	10	02/03/2031	0.05	0.26	27	4,024.15	206,125.85
			639,058.20	31,952.91	607,105.29						30,240.59	608,817.61
	31/03/2021	02/08/2020	450,000.00	22,500.00	427,500.00	10	31/07/2030	0.05	0.26	241	76,914.98	373,085.02
	31/03/2021	02/08/2020	9,700.00	485.00	9,215.00	10	31/07/2030	0.05	0.26	241	1,657.95	8,042.05
	31/03/2021	18/05/2020	85,000.00	4,250.00	80,750.00	10	16/05/2030	0.05	0.26	317	19,109.95	65,890.05
	31/03/2021	11/05/2020	299,000.00	14,950.00	284,050.00	10	09/05/2030	0.05	0.26	324	68,706.46	230,393.54
	31/03/2021	16/05/2020	25,424.00	1,271.20	24,152.80	10	14/05/2030	0.05	0.26	319	5,751.96	19,672.04
	31/03/2021	04/02/2021	598,000.00	29,900.00	568,100.00	10	02/02/2031	0.05	0.26	55	23,326.27	574,673.73
	31/03/2021	27/01/2021	291,907.50	14,595.38	277,312.13	10	25/01/2031	0.05	0.26	63	13,042.69	278,864.81
	31/03/2021	15/06/2020	22,000.00	1,100.00	20,900.00	10	13/06/2030	0.05	0.26	289	4,509.23	17,490.77
	31/03/2021	02/09/2020	12,000.00	600.00	11,400.00	10	31/08/2030	0.05	0.26	210	1,787.24	10,212.76
	31/03/2021	23/09/2020	2,050,000.00	102,500.00	1,947,500.00	10	21/09/2030	0.05	0.26	189	274,787.56	1,775,212.44
	31/03/2021	17/02/2021	192,684.00	9,634.20	183,049.80	10	15/02/2031	0.05	0.26	42	5,739.53	186,944.47
	31/03/2021	07/08/2020	16,949.16	847.46	16,101.70	10	05/08/2030	0.05	0.26	236	2,836.88	14,112.28
	31/03/2021	11/08/2020	16,949.16	847.46	16,101.70	10	09/08/2030	0.05	0.26	232	2,788.80	14,160.36
	31/03/2021	01/01/2021	158,400.00	7,920.00	150,480.00	10	30/12/2030	0.05	0.26	89	9,998.31	148,401.69
	31/03/2021	09/10/2020	1,300,000.00	65,000.00	1,235,000.00	10	07/10/2030	0.05	0.26	173	159,503.73	1,140,496.27
	31/03/2021	18/06/2020	34,953.00	1,747.65	33,205.35	10	16/06/2030	0.05	0.26	286	7,089.77	27,863.23
	31/03/2021	21/09/2020	189,000.00	9,450.00	179,550.00	10	19/09/2030	0.05	0.26	191	25,602.16	163,397.84
	31/03/2021	21/09/2020	130,500.00	6,525.00	123,975.00	10	19/09/2030	0.05	0.26	191	17,677.68	112,822.32
	31/03/2021	01/08/2020	216,000.00	10,800.00	205,200.00	10	30/07/2030	0.05	0.26	242	37,072.38	178,927.62
	31/03/2021	10/09/2020	670,000.00	33,500.00	636,500.00	10	08/09/2030	0.05	0.26	202	95,985.93	574,014.07
	31/03/2021	15/05/2020	126,480.00	6,324.00	120,156.00	10	13/05/2030	0.05	0.26	320	28,704.71	97,775.29
	31/03/2021	08/06/2020	126,480.00	6,324.00	120,156.00	10	06/06/2030	0.05	0.26	296	26,551.86	99,928.14
	31/03/2021	04/02/2021	97,800.00	4,890.00	92,910.00	10	02/02/2031	0.05	0.26	55	3,814.90	93,985.10
	31/03/2021	28/07/2020	266,350.00	13,317.50	253,032.50	10	26/07/2030	0.05	0.26	246	46,469.63	219,880.37
	31/03/2021	24/08/2020	81,000.00	4,050.00	76,950.00	10	22/08/2030	0.05	0.26	219	12,580.87	68,419.13
	31/03/2021	17/09/2020	56,000.00	2,800.00	53,200.00	10	15/09/2030	0.05	0.26	195	7,744.69	48,255.31
	31/03/2021	24/03/2021	54,000.00	2,700.00	51,300.00	10	22/03/2031	0.05	0.26	7	268.09	53,731.91
	31/03/2021	07/10/2020	26,400.00	1,320.00	25,080.00	10	05/10/2030	0.05	0.26	175	24,822.72	175,177.28
	31/03/2021	19/03/2021	228,800.00	11,440.00	217,360.00	10	17/03/2031	0.05	0.26	12	1,947.24	226,852.76
	31/03/2021	08/01/2021	156,000.00	7,800.00	148,200.00	10	06/01/2031	0.05	0.26	82	9,072.35	146,927.65
	31/03/2021	18/12/2020	46,075.00	2,303.75	43,771.25	10	16/12/2030	0.05	0.26	103	3,365.77	42,709.23
	31/03/2021	21/12/2020	550,000.00	27,500.00	522,500.00	10	19/12/2030	0.05	0.26	100	39,007.14	510,992.86
	31/03/2021	21/09/2020	69,120.00	3,456.00	65,664.00	10	19/09/2030	0.05	0.26	191	9,363.07	59,756.93
	31/03/2021	08/06/2020	23,000.00	1,150.00	21,850.00	10	06/06/2030	0.05	0.26	296	4,828.37	18,171.63
	31/03/2021	11/06/2020	9,576.28	478.81	9,097.47	10	09/06/2030	0.05	0.26	293	1,989.97	7,586.31
			8,885,548.10	444,277.41	8,441,270.70						1,077,697.43	7,807,890.67
CCTV CAMRA	31/03/2021	18/10/2020	39,660.00	1,983.00	37,677.00	5	17/10/2025	0.05	0.45	164	8,031.75	31,628.25
			39,660.00	1,983.00	37,677.00						8,031.75	31,628.25
ELECTRICAL APPLIANCES	31/03/2021	01/11/2020	1,760,792.00	89,039.60	1,691,752.40	10	30/10/2030	0.05	0.26	150	189,446.18	1,594,345.82
	31/03/2021	18/11/2020	29,110.16	1,455.51	27,654.65	10	16/11/2030	0.05	0.26	133	2,745.86	26,364.30
	31/03/2021	01/11/2020	720,613.00	36,030.65	684,582.35	10	30/10/2030	0.05	0.26	150	76,661.05	643,951.95
	31/03/2021	01/11/2020	20,703.12	1,035.16	19,667.96	10	30/10/2030	0.05	0.26	150	2,202.46	18,500.66



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

31/03/2021

DEPRECIATION AS PER COMPANIES ACT 2013 FOR THE YEAR ENDING 31/03/2021

Name of Asset	Purchase Year	Purchase Date	Historic Cost	Residual Value @ 5%	Depreciable value	Useful life	Date of expiry	residual value/cost of the asset	Rate of depreciation	Days in F.Y 2020-21	Dep in March 2021	Closing Balance 31.03.2021
			2,551,218.28	127,560.91	2,423,657.37						271,055.54	2,280,162.74
GROSS TOTAL			16,917,708.79	845,885.44	16,071,823.35						2,414,109.00	14,503,999.79



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)

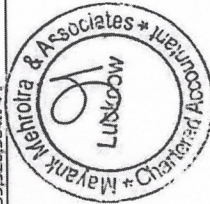
Depreciation Chart as on 31/03/2021 as per Income Tax Act, 1961

PARTICULARS	OPENING BALANCE	ADDITION BEFORE SEP	ADDITION AFTER SEP	SALE	TOTAL	DEP RATE	DEP < 180 DAYS	DEP > 180 DAYS	TOTAL DEP	CLOSING BALANCE
SHRINK TUNNEL	26,732.00			-	26,732.00	15%	-	4,010.00	4,010.00	22,722.00
STRAPPING MACHINE	21,921.00			-	21,921.00	15%	-	3,288.00	3,288.00	18,633.00
APPLE WATCH SERIES	18,066.90			-	18,066.90	15%	-	2,710.00	2,710.00	15,356.90
CCTV Camera	385,971.52			-	453,381.52	15%	5,056.00	57,896.00	62,952.00	390,429.52
INNOVA (UP22H6743)	1,492,716.00		67,410.00	-	1,492,716.00	15%	-	223,907.00	223,907.00	1,268,809.00
PLANT & MACHINERY	7,241,358.68			-	7,241,358.68	15%	-	1,086,204.00	1,086,204.00	6,155,154.68
Factory Building (Bawana)	4,129,400.05			-	4,129,400.05	10%	-	412,940.00	412,940.00	3,716,460.05
TOOL & EQUIPMENT	80,590.00			-	80,590.00	15%	-	12,089.00	12,089.00	68,501.00
Hand Pallet Truck with Accessories	30,618.00			-	30,618.00	15%	-	4,593.00	4,593.00	26,025.00
MARUTI ECO 5 SEATERA/C	281,897.44			-	281,897.44	15%	-	42,285.00	42,285.00	239,612.44
INSTRUMENT	1,288,244.08			-	1,288,244.08	15%	-	193,237.00	193,237.00	1,095,007.08
L-Sealer (Sealing Machine)	18,946.00			-	18,946.00	15%	-	2,842.00	2,842.00	16,104.00
INNOVA CRISTA CAR	1,312,856.00			-	1,312,856.00	15%	-	196,928.00	196,928.00	1,115,928.00
Cold Room	660,915.91			-	660,915.91	15%	-	99,137.00	99,137.00	561,778.91
Computer A/c	1,579,727.62	290,246.77	580,864.40	-	2,450,838.79	40%	116,173.00	747,990.00	864,163.00	1,586,675.79
Printer	1,814.00			-	1,814.00	40%	-	726.00	726.00	1,088.00
Electrical Appliances	965,904.69	5,000.00	2,576,378.28	-	3,547,282.97	15%	193,228.00	145,636.00	338,864.00	3,208,418.97
Plant & Machinery	3,384,111.38	5,473,812.26	3,900,066.50	-	12,757,990.14	15%	292,505.00	1,328,689.00	1,621,194.00	11,136,796.14
Refrigerator	79,606.00	59,000.00		-	138,606.00	15%	-	20,791.00	20,791.00	117,815.00
Generator	642,372.31			-	642,372.31	15%	-	96,356.00	96,356.00	546,016.31
Furniture & Fixtures A/c	2,815,481.84	45,200.00	672,818.20	-	3,533,500.04	10%	33,641.00	286,068.00	319,709.00	3,213,791.04
Mobile A/C	2,014,697.98	644,117.48	312,794.90	-	2,971,610.36	15%	23,460.00	398,822.00	422,282.00	2,549,328.36
Air Conditioner	445,263.04			-	445,263.04	15%	-	66,789.00	66,789.00	378,474.04
CIVIL WORK BAWANA	4,128,394.98			-	4,128,394.98	10%	-	412,839.00	412,839.00	3,715,555.98
Warehouse	21,015,020.00			-	21,015,020.00	0%	-	-	-	21,015,020.00
Air Handling Machine	195,343.00			-	195,343.00	15%	-	29,301.00	29,301.00	166,042.00
Fire Extinguisher	46,970.00			-	46,970.00	15%	-	7,046.00	7,046.00	39,924.00
Factory Equipment	962,599.44			-	962,599.44	15%	-	144,390.00	144,390.00	818,209.44
Web software CRM	8,954.09			-	8,954.09	40%	-	3,582.00	3,582.00	5,372.09
Activa	28,720.00			-	28,720.00	15%	-	4,308.00	4,308.00	24,412.00
Car (Ciaz)	536,428.00			-	536,428.00	15%	-	80,464.00	80,464.00	455,964.00
Car Honda (Brio)	169,000.00			-	169,000.00	15%	-	25,350.00	25,350.00	143,650.00
Car (Creta)	715,118.00			-	715,118.00	15%	-	107,268.00	107,268.00	607,850.00
Car (Eco Sports)	566,336.00			-	566,336.00	15%	-	84,950.00	84,950.00	481,386.00
Car Innova	1,953,215.00			-	1,953,215.00	15%	-	292,982.00	292,982.00	1,660,233.00
TATA WINGER	1,530,000.00	1,530,000.00		-	1,530,000.00	15%	-	229,500.00	229,500.00	1,300,500.00
EPBAX System	10,871.00			-	10,871.00	15%	-	1,631.00	1,631.00	9,240.00
Weightlifter Machine	32,612.00			-	32,612.00	15%	-	4,892.00	4,892.00	27,720.00
Misc. assets	460,122.00			-	460,122.00	10%	-	46,012.00	46,012.00	414,110.00
SAP Implementation Fee			700,000.00	-	700,000.00	40%	140,000.00	-	140,000.00	560,000.00
Network booster			60,000.00	-	60,000.00	15%	4,500.00	-	4,500.00	55,500.00



Q LINE BIOTECH PRIVATE LIMITED (FORMERLY KNOWN AS POCT SERVICES PVT LTD)
Depreciation Chart as on 31/03/2021 as per Income Tax Act, 1961

PARTICULARS	OPENING BALANCE	ADDITION BEFORE SEP	ADDITION AFTER SEP	SALE	TOTAL	DEP RATE	DEP < 180 DAYS	DEP > 180 DAYS	TOTAL DEP	CLOSING BALANCE
Fixed Assets (Delhi)	4,670,000.00			-	4,670,000.00	0%	-	-	-	4,670,000.00
Bijnor Property- Babu Lal	1,788,360.00			-	1,788,360.00	0%	-	-	-	1,788,360.00
Bijnor Property- Rajendra Prasad	1,788,360.00			-	1,788,360.00	0%	-	-	-	1,788,360.00
Property- Sarojini Nagar	4,208,360.00			-	4,208,360.00	0%	-	-	-	4,208,360.00
Godown Factory Map Fee	70,500.00			-	70,500.00	0%	-	-	-	70,500.00
PROPERTY (DAYARAM AND OTHER) ALL	592,060.00			-	592,060.00	0%	-	-	-	592,060.00
PROPERTY PSPL & GANGA RAM	604,060.00			-	604,060.00	0%	-	-	-	604,060.00
PROPERTY SONA DEVI	1,874,000.00			-	1,874,000.00	0%	-	-	-	1,874,000.00
PROPERTY FOR ALINAGAR KHURD	1,064,060.00			-	1,064,060.00	0%	-	-	-	1,064,060.00
Grand Total	76,408,675.95	8,047,376.51	8,870,332.28	-	93,326,384.74		808,563.00	6,908,448.00	7,717,011.00	85,609,373.74



SIGNIFICANT ACCOUNTING POLICIES & NOTES ON CONSOLIDATED FINANCIAL STATEMENTS

1. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to **Q Line Biotech Private Limited (Formerly known as 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:

- a) 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”.
- b) 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.
- c) 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.

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



- (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	7,44,00,000.00	7
Bonus	NIL	
TOTAL	NIL	7
(Previous Year)		

	Previous Year	Current Year
a) Audit fees	37,000.00	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:

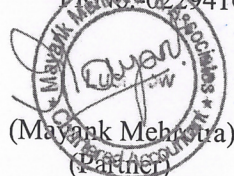
The Group's Associate Company is as under:

Name	Country of Incorporation	Percentage of ownership interest as at 31 st March'2021	Percentage of ownership interest as at 31 st March'2020
POCT Science House Pvt. Ltd.	India	50%	50%

Date: 9/11/2021
Place: Lucknow

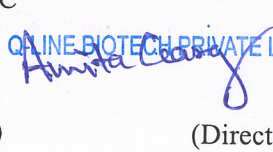
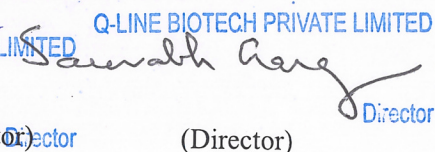
For Mayank Mehrotra & Associates
Chartered Accountants

FRN No. 022941C


(Mayank Mehrotra)
(Partner)

M No.- 406804

For M/s Q Line Biotech
Private Limited

 
(Director) (Director)