Balance Sheet as at March 31, 2021

Non-current assets Property, plant and equipment 3a 3a 1,89,568.56 Right of use assets 3b 5a 5a 5a 5a 5a 5a 5a 5	Balance Sheet	Note	As At March 31, 2021
Property, plant and equipment 3a 1,89,568.56 Right of use assets 3b - Capital work-in-progress 3a - Other intangible assets 5 10,533.76 Financial assets 6 - (i) Investments 6 - (ii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 2 2,00,102.32 Inventories 10 13,26,525.00 Financial assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (i) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.00 Total Assets 72,42,310.05 Total Assets 74,42,411.37 EQUITY 18 (37,83,562.38) Total equity 18 (37,83,562.38) Total equity 18 (37,83,562	ASSETS		
Right of use assets	Non-current assets		
Capital work-in-progress 3a - Other intangible assets 5 10,533.76 Financial assets - - (i) Investments 6 - (ii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 10 13.26.525.00 Financial assets 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total Current assets 72,42,310.05 Total Assets 72,42,310.05 EQUITY AND LIABILITIES 72,42,310.05 EQUITY AND LIABILITIES 3 EQUITY AND LIABILITIES 3(36,83,562.38) LIABILITIES 3(36,83,562.38) LIABILITIES 3(36,83,562.38) LIABILITIES 38,000.00 Current liabilities 38,000.00 Total on-current liabilities 38,000.00 <t< td=""><td>Property, plant and equipment</td><td><u>3a</u></td><td>1,89,568.56</td></t<>	Property, plant and equipment	<u>3a</u>	1,89,568.56
Other intangible assets 5 10,533.76 Financial assets 3 - (i) Investments 6 - (ii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 10 13,26,525.00 Financial assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 74,42,412.37 Total Sasets 74,42,412.37 EQUITY AND LIABILITIES 74,42,412.37 EQUITY Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity 26c 38,000.00 Total equity 26c 38,000.00 Current liabilities 38,000.00 Total non-current liabilities 39 9,79,0	Right of use assets	3b	-
Financial assets	Capital work-in-progress	<u>3a</u>	-
(i) Loans 7 - (ii) Loans 7 - (iii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY AND LIABILITIES 3 EQUITY 18 (37,83,562.38) Total equity 18 (37,83,562.38) Total equity 18 (36,83,562.38) LIABILITIES 38 38,000.00 Current liabilities 38,000.00 Total non-current liabilities 38,000.00 Current liabilities 39 - (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 30 - (iii) Trade payables -	Other intangible assets	<u>5</u>	10,533.76
(ii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (i) Trade receivables 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total Current assets 16 29,937.08 Total Assets 72,42,310.05 74,42,412.37 EQUITY Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity 18 (37,83,562.38) LIABILITIES Sancurrent liabilities Financial liabilities 38,000.00 Total non-current liabilities 38,000.00 Current liabilities 38,000.00 Current liabilities 39,000.00 Current liabilities 1,10,23,489.09 (ii) Trade payables 10,23,489.09 (iv) Other financial liabilities 23 <td>Financial assets</td> <td></td> <td></td>	Financial assets		
(ii) Loans 7 - (iii) Other financial assets 8 - Deferred tax assets (Net) 26c - Total non-current assets 2,00,102.32 Current Assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY Total Assets 74,42,412.37 EQUITY AND LIABILITIES Total equity 18 (37,83,562.38) Total equity 18 (37,83,562.38) (36,83,562.38) Total equity 26c 38,000.00 Total iliabilities 38,000.00 38,000.00 Current liabilities 38,000.00 Current liabilities 26c 38,000.00 Total on-current liabilities 39,97,90.31.33 (ii) Casa liabilities 39 - (iii) Trade payables 9,979,031.33 (b) Total outsta	(i) Investments	<u>6</u>	-
Deferred tax assets (Net)	(ii) Loans	7	-
Total non-current assets 2,00,102.32 Current Assets Inventories 10 13,26,525.00 Financial assets 10 13,26,525.00 Financial assets 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,77.31 Other current assets 16 29,37.08 Total current assets 72,42,310.05 Total Assets 74,42,110.37	(iii) Other financial assets	8	-
Inventories	Deferred tax assets (Net)	<u>26c</u>	-
Inventories 10	Total non-current assets		2,00,102.32
Financial assets (i) Trade receivables (ii) Cash and cash equivalents (v) Loans Other current assets Total current assets Total current assets Total current assets Total Assets EQUITY AND LIABILITIES EQUITY Equity share capital Other equity Equity share capital Other equity IlaBILITIES Non-current liabilities Financial liabilities Deferred tax liabilities (net) Total non-current liabilities Financial liabilities Other equity (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iv) Other financial liabilities Other current liabilities (iv) Other current liabilities Other current liabilities (iv) Other current liabilities Other current liabilities 1,10,87,974.75 Total liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	Current Assets		
(i) Trade receivables 11 25,67,459.23 (ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 72,42,310.05 EOUITY AND LIABILITIES EQUITY Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity 8 (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities Deferred tax liabilities (net) 26c 38,000.00 Current liabilities Total non-current liabilities 38,000.00 Current liabilities 19b 99,79,031.33 (ii) Borrowings 19b 99,79,031.33 (iii) Lease liabilities 3b - (iii) Trade payables - - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 23 95,919.05 (iv) Other financial liabilities 23 95,919.05	Inventories	<u>10</u>	13,26,525.00
(ii) Cash and cash equivalents 12 8,40,611.43 (v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY AND LIABILITIES VAILED TO	Financial assets		
(v) Loans 14 24,77,777.31 Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY AND LIABILITIES 8 EQUITY 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES 8 Non-current liabilities 38,000.00 Total non-current liabilities (net) 26c 38,000.00 Current liabilities 38,000.00 Current liabilities 3b 99,79,031.33 (ii) Lease liabilities 3b 10 (iii) Trade payables 3b 10 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 10,23,489.09 (iv) Other financial liabilities 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 1,10,87,974.75 Total current liabilities <t< td=""><td>(i) Trade receivables</td><td><u>11</u></td><td>25,67,459.23</td></t<>	(i) Trade receivables	<u>11</u>	25,67,459.23
Other current assets 16 29,937.08 Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY AND LIABILITIES 8 EQUITY 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES 8 Non-current liabilities 38,000.00 Total non-current liabilities 38,000.00 Current liabilities 38,000.00 Current liabilities 30 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables 19b 99,79,031.33 (ii) Lease liabilities 22 10,23,489.09 micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75	(ii) Cash and cash equivalents	<u>12</u>	8,40,611.43
Total current assets 72,42,310.05 Total Assets 74,42,412.37 EQUITY AND LIABILITIES EQUITY 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities 26c 38,000.00 Total non-current liabilities 38,000.00 Current liabilities 38,000.00 Current liabilities 99,79,031.33 (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables 22 10,23,489.09 micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,111,25,974.75	(v) Loans	<u>14</u>	24,77,777.31
Total Assets 74,42,412.37 EQUITY AND LIABILITIES Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) Non-current liabilities Financial liabilities Deferred tax liabilities (net) 26c 38,000.00 Total non-current liabilities 38,000.00 Current liabilities Financial liabilities (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables 22 10,23,489.09 micro enterprises and small enterprises 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,111,25,974.75	Other current assets	<u>16</u>	29,937.08
EQUITY AND LIABILITIES EQUITY 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES Non-current liabilities 5 Deferred tax liabilities (net) 26c 38,000.00 Total non-current liabilities 38,000.00 Current liabilities 38,000.00 Financial liabilities 19b 99,79,031.33 (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables 22 10,23,489.09 micro enterprises and small enterprises 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,111,25,974.75	Total current assets		72,42,310.05
EQUITY Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities 26c 38,000.00 Total non-current liabilities Financial liabilities 38,000.00 Current liabilities 19b 99,79,031.33 (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 10,23,489.09 micro enterprises and small enterprises 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	Total Assets		74,42,412.37
Equity share capital 17 1,00,000.00 Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities Deferred tax liabilities (net) 26c 38,000.00 Current liabilities 38,000.00 Current liabilities (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables - - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 10,23,489.09 (iv) Other financial liabilities 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	EQUITY AND LIABILITIES		
Other equity 18 (37,83,562.38) Total equity (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities 26c 38,000.00 Total non-current liabilities 38,000.00 Current liabilities Financial liabilities 19b 99,79,031.33 (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables - - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 10,23,489.09 (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,111,25,974.75	EQUITY		
Total equity (36,83,562.38) LIABILITIES Non-current liabilities Financial liabilities 26c 38,000.00 Total non-current liabilities 38,000.00 Current liabilities Financial liabilities 19b 99,79,031.33 (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables - - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 10,23,489.09 micro enterprises and small enterprises 23 95,919.05 Other current liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,111,25,974.75	Equity share capital	<u>17</u>	1,00,000.00
LIABILITIESNon-current liabilitiesFinancial liabilities26c38,000.00Deferred tax liabilities (net)26c38,000.00Total non-current liabilities38,000.00Current liabilities5038,000.00Financial liabilities19b99,79,031.33(ii) Lease liabilities3b-(iii) Trade payables10,23,489.09(b) Total outstanding dues of creditors other than micro enterprises and small enterprises2210,23,489.09(iv) Other financial liabilities2395,919.05Other current liabilities25(10,464.72)Total current liabilities1,10,87,974.75Total liabilities1,11,25,974.75	Other equity	<u>18</u>	(37,83,562.38)
Non-current liabilities Financial liabilities (net) Deferred tax liabilities (net) Total non-current liabilities Current liabilities Financial liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 7 1,11,25,974.75 Total liabilities 7 1,11,25,974.75	Total equity		(36,83,562.38)
Financial liabilities Deferred tax liabilities (net) Total non-current liabilities Current liabilities Financial liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities Total liabilities 1,10,87,974.75 Total liabilities 26c 38,000.00 38,000.00 38,000.00 38,000.00 39,790.00 30,790.	LIABILITIES		
Deferred tax liabilities (net) Total non-current liabilities Financial liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities Total liabilities 26c 38,000.00 38,000.00 38,000.00 38,000.00 38,000.00 38,000.00 38,000.00 40,0	Non-current liabilities		
Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Total current liabilities Total liabilities 38,000.00 19b 99,79,031.33 19b 99,79,031.33 22 10,23,489.09 23 95,919.05 (10,464.72) 1,10,87,974.75 1,110,87,974.75	Financial liabilities		
Current liabilities Financial liabilities (i) Borrowings 19b 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables (b) Total outstanding dues of creditors other than 22 10,23,489.09 micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,11,25,974.75	Deferred tax liabilities (net)	<u>26c</u>	38,000.00
Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities Total liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	Total non-current liabilities		38,000.00
(i) Borrowings 99,79,031.33 (ii) Lease liabilities 3b - (iii) Trade payables (b) Total outstanding dues of creditors other than 22 10,23,489.09 micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,110,87,974.75 Total liabilities 1,111,25,974.75	Current liabilities		
(ii) Lease liabilities 3b - (iii) Trade payables (b) Total outstanding dues of creditors other than 22 10,23,489.09 micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	Financial liabilities		
(iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	(i) Borrowings	<u>19b</u>	99,79,031.33
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 95,919.05 Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	(ii) Lease liabilities	<u>3b</u>	-
micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Total current liabilities Total liabilities 23 95,919.05 (10,464.72) 1,10,87,974.75 Total liabilities 1,11,25,974.75	(iii) Trade payables		
(iv) Other financial liabilities2395,919.05Other current liabilities25(10,464.72)Total current liabilities1,10,87,974.75Total liabilities1,11,25,974.75	(b) Total outstanding dues of creditors other than	<u>22</u>	10,23,489.09
Other current liabilities 25 (10,464.72) Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	micro enterprises and small enterprises		
Total current liabilities 1,10,87,974.75 Total liabilities 1,11,25,974.75	(iv) Other financial liabilities	<u>23</u>	95,919.05
Total liabilities 1,11,25,974.75	Other current liabilities	<u>25</u>	(10,464.72)
	Total current liabilities		1,10,87,974.75
Total equity and liabilities 74,42,412.37	Total liabilities		1,11,25,974.75
	Total equity and liabilities		74,42,412.37

Patton's Medical Balance Sheet as at March 31, 2021

Unmap GL 45,98,154.90

Profit & Loss Account for the year ended March 31, 2021

Statement of Profit and Loss	Note	April 01, 2020 to March 31, 2021
Revenue from operations	<u>27</u>	1,21,80,482.94
Other income	<u>28</u>	(505.34)
Total income		1,21,79,977.60
Expenses		
Cost of materials consumed	<u>29</u>	80,00,315.17
Purchases of stock-in-trade	30	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	<u>31</u>	57,368.46
Employee benefits expenses	<u>32</u>	18,42,683.07
Finance costs	33	-
Depreciation and amortisation expenses	<u>34</u>	38,728.15
Other expenses	<u>35</u>	12,38,290.23
Total expenses		1,11,77,385.08
Profit before exceptional items, share of net profits of investments accounted for using equity method and tax		10,02,592.52
Share of profit/(loss) of joint ventures accounted for using		-
equity method		
Exceptional items		-
Profit before tax		10,02,592.52
Income tax expense		
- Current tax		-
- Deferred tax		1,88,000.00
Profit for the year from continuing operations		8,14,592.52
Profit for the year		8,14,592.52
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Change in fair value of FVOCI equity instruments		-
Remeasurement of post-employment benefit obligations		-
Income tax relating to these items		-
Items that will be reclassified to profit or loss		
Changes in fair value of interest rate swap		-
Deferred tax relating to above changes in interest rate swap		-
Other comprehensive income for the year, net of tax		-
Total comprehensive income for the year		8,14,592.52

6.Investments (Non-current)	As At March 31, 2021
(i) At Cost	
Investment in Equity instruments (fully paid-up) (Unquoted)	
Investments In Subsidiaries (wholly owned)	
Investments In Joint Ventures	
Investments in Partnership Firms	
(ii) At fair value through other comprehensive Income	
Investments in Equity Instruments-(fully paid-up) (Quoted)	
Investments In Preference Shares	
Investments In Government Or Trust Securities	
Investments In Debentures Or Bonds	
Investment in Equity instruments (fully paid-up)	
(Unquoted)	
Total	
10.Inventories	
(b) Work-in-progress	(12,192.60)
(c) Finished goods	13,38,717.60
Total	13,26,525.00
11.Trade receivables	
Unsecured, considered good	25,67,459.23
Unsecured, considered doubtful	-
	25,67,459.23
Less: Allowance for doubtful debts(expected credit loss allowance)	-
Total	25,67,459.23
12.Cash and cash equivalents	
(c) Balance with banks	
- In current accounts	8,40,611.43
Total	8,40,611.43
14.Loans (Current)	
Loans considered good - Unsecured	
Loan to subsidiaries	24,77,777.31
	24,77,777.31
Loans- Credit impaired	
	24,77,777.31
Total	24,77,777.31

15.Other financial asset Derivative instruments not designated as hedges Derivative instruments designated as hedges Interest rate swap Others	-
16.Other current assets Prepaid expenses Balance with Government authorities Total	29,937.08 - 29,937.08
17.Equity Share capital	As At March 31, 2021
Authorised	
Equity shares of ₹ 1 each/-: ₹ 300 million	
Issued, Subscribed and fully paid up	
Equity shares of ₹ 1 each/-	1,00,000.00
Total	1,00,000.00
18.Other Equity	As At March 31, 2021
Reserves & Surplus	
Retained earnings	(37,83,562.38)
Total	(37,83,562.38)
18. Other equity- Movement during the year	As At March 31, 2021
a) Capital reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
b) Securities Premium reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
c) Statutory reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	

d) General reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	-
Closing balance	-
e) Share option outstanding account	
Opening balance	-
Employee stock option expense	-
Deductions/adjustment during the year	-
Closing balance	-
f) Retained earnings	
Opening balance	(45,98,154.90)
Net profit for the period	8,14,592.52
Item of other comprehensive income recognised directly	
in retained earnings	
Appropriations	-
General Reserve	-
Dividend on equity shares (including Dividend distribution	-
tax)	
Closing balance	(37,83,562.38)
g) Treasury Stock	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	-
Closing Balance	-
h) Other Reserves	
FVOCI - Equity instruments	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	-
Closing balance	-
Cash flow hedge reserve	
Opening balance	-
Changes in fair value of interest rate swap (net of tax)	-
Deductions/(Adjustments) during the year	-
Closing balance	-
Foreign currency translation reserve	
Changes in Foreign currency translation reserve	-
Add/less: Amounts recognized in Profit or loss on loss of	-
control over subsidiary	
Closing balance	-
i)Capital Redemption Reserve	
j)Revaluation Reserve	

19(b). Borrowings (Current)	As At March 31, 2021
Loans repayable on demand	
Secured	
- from Banks	
Unsecured	
- from Banks	
- from others	99,79,031.33
	99,79,031.33
Total	99,79,031.33
22.Trade payables	
Others	
Other creditors	10,23,489.09
Total	10,23,489.09
23.Other financial liabilities	
Derivatives not designated as hedges	
Derivative instruments designated as hedges	
Others	
Employee benefit expenses payable	95,919.05
Total	95,919.05
25.Other current liabilities	
Statutory payable	(19,352.57)
Other liabilities	8,887.85
Total	(10,464.72)
26. Income taxes	As At March 31, 2021
(a) Income tax expense	
Current tax	
Current tax on profits for the year	
Total current tax expense	-
Deferred tax	1 00 000 00
Decrease/(increase) in deferred tax assets	1,88,000.00
Total deferred tax expense/ (benefit)	1,88,000.00
Income tax expense	1,88,000.00
(b) Income tax assets/ liabilities (i) Current tax assets (not)	
(i) Current tax assets (net) (ii) Current tax liabilities (net)	-
Net current tax asset/ (liability) at the end of the year	
Not current tax assett (nability) at the end of the year	-

year

Movement during the year:	
Opening balance	-
Add: Income tax paid during the year	-
Less: Current tax payable for the year	-
Income tax on other comprehensive income	-
Less: MAT credit adjusted	-
Closing balance	-
(c) Deferred tax assets / liabilities	
(i) Deferred tax assets (net)	-
(ii) Deferred tax liabilities	38,000.00
Net deferred tax asset/(liability) at the end of the year	(38,000.00)
Movement during the year	
Net deferred tax asset/(liability) at the beginning of	1,50,000.00
the year	
Credits/ (Charge) in Profit and loss relating to	(1,88,000.00)
temporary differences	
Credits/ (Charge) in Other comprehensive income on	-
account of timing differences	
Translation differences	-
Net deferred tax asset/(liability) at the end of the	(38,000.00)

Schedules to the Profit & Loss Account for the year/period ended March 31, 2021

27. Revenue from operations	April 01, 2020 to March 31, 2021
Revenue from contracts with customers	
Sale of products	1,15,04,325.87
Sale of services	6,76,117.07
Other operating revenues	40.00
Total	1,21,80,482.94
28.Other income	April 01, 2020 to
	March 31, 2021
Miscellenous income (net)	(505.34)
Total	(505.34)
29.Cost of material consumed	April 01, 2020 to
	March 31, 2021
Opening stock of raw materials	-
Purchases	80,00,315.17
Total	80,00,315.17
Less:	
Inventory of materials at the end of the year	
Cost of material consumed	80,00,315.17
*excludes R&D inventory	
31.Changes in inventories of finished goods, work-in- progress and traded goods	
Opening inventory*	
Finished goods	13,90,554.06
Work-in-progress	(6,660.60)
Stock-in-trade	
Total	13,83,893.46
Closing inventory*	
Finished goods	13,38,717.60
Work-in-progress	(12,192.60)
Stock-in-trade	
Total	13,26,525.00
Net change in inventory	57,368.46
*excludes R&D inventory	

Schedules to the Profit & Loss Account for the year/period ended March 31, 2021

Salaries, wages and bonus 18,15,081.63 Staff welfare expenses 27,601.44 Total 18,42,683.07 34.Depreciation and amortisation expense Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 Total 38,728.15 35.Other expenses Commission 2,99,312.17 Repairs and maintenance 31,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts 3,023.85 Miscellaneous expenses 2,055.00	32.Employee benefit expenses	April 01, 2020 to March 31, 2021
Staff welfare expenses 27,601.44 Total 18,42,683.07 34.Depreciation and amortisation expense Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 Total 35.Other expenses Commission 2,99,312.17 Repairs and maintenance -Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and d	Salaries wages and honus	
Total 18,42,683.07 34. Depreciation and amortisation expense Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 35. Other expenses Commission 2,99,312.17 Repairs and maintenance - Building 13,647.90 - Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 38,793.87 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets	· ·	
34.Depreciation and amortisation expense Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 35.Other expenses Commission 2,99,312.17 Repairs and maintenance	·	
Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 35.Other expenses Commission 2,99,312.17 Repairs and maintenance -Building -Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts 3,023.85 Miscellaneous expenses 2,055.00	10141	10/12/000.07
Depreciation of property, plant and equipment 38,728.15 Total 38,728.15 35.Other expenses Commission 2,99,312.17 Repairs and maintenance -Building -Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts 3,023.85 Miscellaneous expenses 2,055.00	34.Depreciation and amortisation expense	
Total 38,728.15 35.Other expenses 2,99,312.17 Repairs and maintenance -Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts 3,023.85 Miscellaneous expenses 2,055.00		38,728.15
Commission2,99,312.17Repairs and maintenance-Building13,647.90-Others1,89,181.64Communication expenses21,127.76Power and fuel26,012.73Transport charges2,66,905.17Travelling & conveyance52,775.26Insurance58,620.20Advertisement & publicity38,793.87Printing and stationery9,358.95After sales expenses3,565.98Rates and taxes17,904.97Subscription & membership315.00Rent1,23,098.84Legal and consultancy charges1,09,633.58Loss on sale of assets/Assets condemned & written off2,957.36Bad debts written off & Provision for doubtful advances and debts3,023.85Miscellaneous expenses2,055.00		
Commission2,99,312.17Repairs and maintenance-Building13,647.90-Others1,89,181.64Communication expenses21,127.76Power and fuel26,012.73Transport charges2,66,905.17Travelling & conveyance52,775.26Insurance58,620.20Advertisement & publicity38,793.87Printing and stationery9,358.95After sales expenses3,565.98Rates and taxes17,904.97Subscription & membership315.00Rent1,23,098.84Legal and consultancy charges1,09,633.58Loss on sale of assets/Assets condemned & written off2,957.36Bad debts written off & Provision for doubtful advances and debts3,023.85Miscellaneous expenses2,055.00		
Repairs and maintenance -Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	35.Other expenses	
-Building 13,647.90 -Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Commission	2,99,312.17
-Others 1,89,181.64 Communication expenses 21,127.76 Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances 3,023.85 and debts 2,055.00	Repairs and maintenance	
Communication expenses Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance Insurance Advertisement & publicity Printing and stationery After sales expenses Rates and taxes 17,904.97 Subscription & membership Rent Legal and consultancy charges Loss on sale of assets/Assets condemned & written off Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 21,127.76 26,012.73 Travelling 22,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 38,793.87 9,358.95 17,904.97 315.00 Rent 1,23,098.84 1,09,633.58 1,09,633.58 2,957.36	-Building	13,647.90
Power and fuel 26,012.73 Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	-Others	1,89,181.64
Transport charges 2,66,905.17 Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Communication expenses	21,127.76
Travelling & conveyance 52,775.26 Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Power and fuel	26,012.73
Insurance 58,620.20 Advertisement & publicity 38,793.87 Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Transport charges	2,66,905.17
Advertisement & publicity Printing and stationery After sales expenses After sales expenses Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Travelling & conveyance	52,775.26
Printing and stationery 9,358.95 After sales expenses 3,565.98 Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Insurance	58,620.20
After sales expenses Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Advertisement & publicity	38,793.87
Rates and taxes 17,904.97 Subscription & membership 315.00 Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Printing and stationery	9,358.95
Subscription & membership Rent Legal and consultancy charges Loss on sale of assets/Assets condemned & written off Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 315.00 1,23,098.84 1,09,633.58 2,957.36	After sales expenses	3,565.98
Rent 1,23,098.84 Legal and consultancy charges 1,09,633.58 Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Rates and taxes	17,904.97
Legal and consultancy charges Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances and debts Miscellaneous expenses 2,055.00	Subscription & membership	315.00
Loss on sale of assets/Assets condemned & written off 2,957.36 Bad debts written off & Provision for doubtful advances 3,023.85 and debts Miscellaneous expenses 2,055.00	Rent	1,23,098.84
Bad debts written off & Provision for doubtful advances 3,023.85 and debts Miscellaneous expenses 2,055.00	Legal and consultancy charges	1,09,633.58
and debts Miscellaneous expenses 2,055.00	Loss on sale of assets/Assets condemned & written off	2,957.36
· · · · · · · · · · · · · · · · · · ·		3,023.85
· · · · · · · · · · · · · · · · · · ·	Miscellaneous expenses	2,055.00
	·	

3(a). Property, plant and equipment As At March 31, 2021

In \$ Actual

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture and	Vehicle	Canteen Equipments	Total	Capital Work-in-
					Fixtures				Progress
Gross carrying amount									
Accumulated depreciation									
Gross block (GL Accounts)	-	35,312.87	1,66,552.33	-	1,11,663.37	-	-	3,13,528.57	-
Accumulated depreciation (GL Accounts)	-	2,942.75	81,422.89	-	39,594.37	-	-	1,23,960.01	-
Net block (GL)		32,370.12	85,129.44		72,069.00		-	1,89,568.56	-
Difference-Schedule Vs. GL		(32,370.12)	(85,129.44)	-	(72,069.00)		-	(1,89,568.56)	-

3. Leases March 31, 2021

3(b)(ii) Lease liabilities	As At March 31,
	2021
Current	-
Total	

Intangible assets March 31, 2021

In \$ Actual

5.Other Intangible assets and Goodwill As At March 31, 2021							In \$ Actual
Particulars	Computer Software	Drawings	Customer relationships	Brand names	Non- Compete fees	Total Intangible assets	Goodwill
Gross carrying amount							
Opening gross carrying amount	-	-	-	-	-	-	-
Accumulated amortisation							
Gross block (GL accounts)	14,548.48	-	-	-	-	14,548.48	-
Accumulated depreciation (GL Accounts)	4,014.72	-	-	-		4,014.72	-
Net block (As per GL)	10,533.76	-	-	-		10,533.76	-
Difference-Schedule Vs. GL	(10,533.76)	-	-	-	-	(10,533.76)	-