

# DR. SMITHS BIOTECH PRIVATE LIMITED

## Registered Office:

SN-593, OPP MALBAR HILL, SINDH HIND SOCY,, LULLA NAGAR,  
PUNE - 411048,

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## ANNUAL AUDIT REPORT

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020

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## HANUMANTRAO LAD & ASSOCIATES CHARTERED ACCOUNTANTS

Office No 405 & 408, Lloyd Chamber, Block III, 4th Floor, Near Ambedkar Bhawan,  
Mangalwar Peth, Pune-411011. |Maharashtra | India

Email- [hanumantraolad@gmail.com](mailto:hanumantraolad@gmail.com)

[info@hanumantraolad.com](mailto:info@hanumantraolad.com)

Phone-9881464747 020 66206833



## Independent Auditor's Report

To

The Members of

DR SMITHS BIOTECH PRIVATE LIMITED.

### Report on the Financial Statements:

We have audited the accompanying financial statements of DR.SMITHS BIOTECH PRIVATE LIMITED which comprise the Profit and loss account, Balance Sheet & cash flow statement as at 31st March, 2020, for the year the ended and, and a summary of the significant accounting policies and other explanatory information

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rule 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies , making judgments and estimates that are reasonable and prudent ; and design, implementation and maintenance of adequate internal financial control that are operating effectively for enduring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

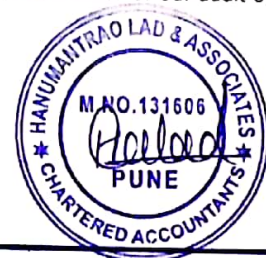
### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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 Rules made hereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statements.



## Opinion

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

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, We give the annexure to our report statement on the matters specified in paragraphs 3 & 4 of the said order.

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

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

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

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

(d) In our opinion, the Balance Sheet, and the Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act , read with Rule 7 of the Companies ( Accounts ) Rules , 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of section 164 (2) of the Act .

(f) With respect to the other matter to be included in the Auditors Report in accordance with Rule 11 of the Companies ( Audit & Auditors ) Rules 2014, In our opinion and the best of information and according to the explanation given to us:

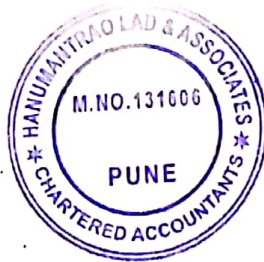
i) There is no pending litigation on company affecting company's financial position

ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses:

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Hanumantrao lad & Associates  
Chartered Accountants

CA.HANUMANTRAO LAD  
Proprietor  
Membership Number: 131606  
Firm Reg No: 129981W  
Place: Pune  
Date: 19<sup>th</sup> August 2020.





ANNEXURE TO THE INDEPENDENT AUDITORS REPORT (Referred to in paragraph (5) of our report on other legal and regulatory requirements of our report of even date)

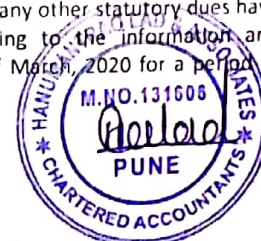
On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. In respect of its fixed assets:
  - (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
  - (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
  - (c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
2. In respect of its inventories:
  - (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.
  - (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
  - (c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. In respect of the loans, secured or unsecured granted by the company to companies firms or other parties covered in the register maintained under section 189 of the Companies Act 2013:
  - (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.
  - (e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken loans from companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013.
4. In respect of its internal control:

In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. In respect of its deposit from public:

The Company has not accepted any deposits from the public covered under section 73 to 76 of the Act and rules framed there under.
6. In respect of its maintenance of cost records:

The company is not covered by the companies cost record and Audit Rules 2014. Therefore the provisions of clause 6 of the order are not applicable to the company.
7. In respect of its statutory dues:
  - (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess, goods and service tax to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2020 for a period of more than six months from the date they became payable.



(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.

8. In respect of its accumulated losses and cash losses:  
The Company does not have any accumulated loss and has not incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.
9. In respect of its dues to financial institution / banks/debentures:  
Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
10. In respect of guarantee given for loans taken by others:  
According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
11. In respect of application of term loans :  
Based on the information and explanations given to us and on an overall examination of the Balance Sheet & profit and loss account of the Company as at 31st March, 2020, we report that no funds raised on short-term basis have been used for long-term investment by the Company.
12. In respect of fraud:  
Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For Hanumantrao Lad & Associates  
Chartered Accountants

*Hanumantrao Lad*

CA. HANUMANTRAO LAD  
Proprietor  
Membership Number: 131606  
Firm No 129981W  
Place: Pune  
Date: 19<sup>th</sup> August 2020



Ref: DR SMITHS BIOTECH PRIVATE LIMITED.

Schedules to & forming part of Balance Sheet as at 31st March, 2020

#### SCHEDULE 34: NOTES TO FINANCIAL STATEMENTS

##### A: STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES:

###### ACCOUNTING CONVENTION

The financial statements are prepared under historical cost convention. Revenues are recognized and expenses are accounted on their accrual with necessary provisions for all known liabilities and losses as per the practice consistently followed by the Company.

###### USE OF ESTIMATES

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reported period. Differences between actual results and estimates are recognized in the period in which the results are known/ materialize.

###### FIXED ASSETS & DEPRECIATION

- Fixed Assets are stated at cost of acquisition. Cost includes the purchase price net of cenvat and related pre-operational expenses and attributable expenses incurred for bringing the asset to its working condition for intended use. As the commercial operations are not commence during the year of consideration expenses are capitalized & charged to pre operative & pre incorporation expense account . further depreciation is not charged to the fixed assets during the
- Company has adopted estimated useful life of fixed assets as stipulated by Schedule II to the Companies Act, 2013.
- Depreciation on assets added / disposed off during the year is provided on pro-rata on day basis, as applicable.

###### INVESTMENTS

Long- term investments are valued at cost, after providing for any diminution in value, if such diminution is of a permanent nature.

###### INVENTORIES

The Inventories of the company are valued at cost or net realizable value whichever is lower.

###### REVENUE RECOGNITION

Sales are recorded when goods are invoiced on dispatch to customers and are recorded excluding sales tax.

###### FOREIGN CURRENCY TRANSACTIONS

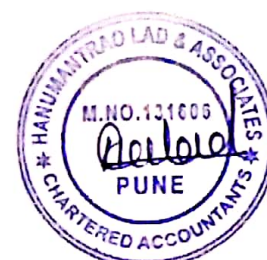
NO such transactions during the year

###### DEFERRED REVENUE EXPENDITURE:

Provision for deferred tax is workout as per the Income Tax Act & Accounting Standard.

###### RESEARCH AND DEVELOPMENT

No such expenditure incurred during the year



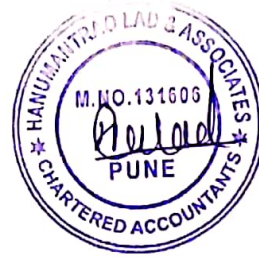


## INCOME TAX PROVISION

Consequent to issuance of Accounting Standard 22, "Taxes on Income" issued by The Institute of Chartered Accountants of India, which is mandatory in nature, the Company has policy of recognizing any Deferred Tax Asset or Liability.

### B: Notes to Accounts

1. The balances of loans and advances, sundry creditors are subject to confirmation from parties.
2. In the opinion of the Management, Current Assets, Loans and Advances are approximately of the value stated if realised in the ordinary course of business.
3. In the opinion of the management, the provision for all known liabilities is adequate.
4. Contingent Liabilities not provided for: NIL
5. RELATED PARTY DISCLOSURES: Schedule attached



**Dr. Smith Biotech Private Limited**  
**Notes to and forming part of Financial Statements for Financial Year ending on 31.03.2020**

Related parties with whom there were transactions during the year and nature of relationship

**List of Directors**

S.No.	Nature of Relationship	Name
1	Director	Mr. Suraj Zanwar
2	Director	Mr. Riyaz Khan
3	Director	Mr. Santosh Pimpalkar

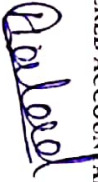
S.No.	Related Parties	Nature of Relationship
1	Mrs Kavita Zanwar	Relative of Director
2	Mr. Dheeraj Zanwar	Relative of Director
3	Cian Healthcare Limited	All the Directors are Director in this company

Sr. No.	Description of the nature of the Transaction	Volume of Transactions during		Balance Outstanding as on 31st March, 2020
		2019-20	2018-19	
1	Purchases of Goods/Services Cian Healthcare Limited		1,50,726.00	-
2	Sales of Goods/Services Cian Healthcare Limited	1,10,867.00	1,31,369.00	27,067.00
3	Loans Accepted From Directors : Suraj Zanwar	5,88,36,025.00	3,62,11,109.00	6,58,87,357.00
4	Loans Accepted From relatives of Directors : Kavita Zanwar Dhiraj Zanwar		44,16,322.00	1,22,65,318.00 66,57,156.00
5	Loans Repaid To Directors : Suraj Zanwar	1,03,09,441.00	2,10,94,043.00	6,58,87,357.00
6	Loans Repaid to relatives of Directors : Kavita Zanwar	5,00,000.00		1,22,65,318.00
7	Loan/Advances Received from related Parties Cian Healthcare Limited	3,82,11,809.00	2,66,74,472.00	
8	Loan/Advances Repaid from related Parties Cian Healthcare Limited	7,24,57,468.00		





FOR HANUMANTRAO LAD & ASSOCIATES  
CHARTERED ACCOUNTANTS



(CA. HANUMANTRAO LAD)  
Proprietor  
Membership No.: 131606  
Firm Reg. No.: 129981W  
UIDIN NO : 20131606AAAAACF6235



DR.SMITI'S BIOTECH PVT LTD



(DIRECTOR)  
Smiti Zanwar  
DIN-01304850  
PLACE: PUNE  
Date : 19/08/2020



(DIRECTOR)  
Rizaz Khan  
DIN-07578366  
PLACE: PUNE  
Date : 19/08/2020



**DR.SMITHS BIOTECH PVT LTD**  
**SN-593, OPP MALBAR HILL, SINDHI HIND SOCY., LULIA NGR,**  
**PUNE - 411048,**  
**CIN No. U24246PN2015PTC154818**

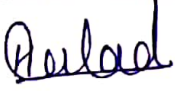
**Statement of Assets & Liability as on 31.03.2020**

Sr. No.	Particulars	Schedule No.	Amount (Rs.in Lakhs) As on 31.03.2020	Amount (Rs.in Lakhs) As on 31.03.2019
<b>1</b>	<b>Assets</b>			
<b>A</b>	<b>Non-current Assets</b>			
(a)	Property, Plant and Equipment	1	1,865.08	1,994.45
(b)	Capital work-in- progress	2	22.41	-
(c)	Property held for sale	3	-	-
(d)	Other Intangible Assets	4	-	-
(e)	Non-current investments	5	-	-
(f)	Deferred tax assets (net)	6	-	-
(g)	Long term loans and advances	7	148.81	6.19
(h)	Other non-current assets	8	-	-
<b>B</b>	<b>Current Assets</b>			
(a)	Current investments	9	-	-
(b)	Inventories	10	-	-
(c)	Trade receivables	11	3.95	3.44
(d)	Cash and cash equivalents	12	143.50	109.14
(e)	Short-term loans and advances	13	-	-
(f)	Other current assets	14	221.22	224.77
	<b>Total Assets</b>		<b>2,404.97</b>	<b>2,337.99</b>
<b>2</b>	<b>EQUITY AND LIABILITIES</b>			
<b>A</b>	<b>Equity</b>			
	Equity Share capital	15	220.00	220.00
	Other Equity	16	(135.69)	235.83
<b>B</b>	<b>Non Current Liability</b>			
(a)	<b>Financial Liabilities</b>			
	(i) Borrowings	17	2,134.72	1,483.46
	(ii) Other Financial Liabilities	18	-	342.46
(b)	<b>Provision and Other Financial Liabilities</b>			
	(i) Provisions	19	-	-
	(ii) Deferred Tax Liabilities (Net)	20	39.23	27.61
<b>C</b>	<b>Current Liabilities</b>			
(a)	<b>Financial Liabilities</b>			
	(i) Borrowings	21	37.67	146.40
	(ii)(a) Trade payables-MSME	22	32.05	-
	(ii)(b) Trade payables-Others	22	62.41	(121.89)
	(iii) Other financial liabilities			
(b)	<b>Other current liabilities</b>	23	0.90	1.53
(c)	<b>Provisions</b>	24	13.68	2.59
	<b>Total Liabilities</b>		<b>2,404.97</b>	<b>2,337.99</b>

**NOTES TO ACCOUNTS**


Schedules referred to above and notes attached there to form an integral part of Balance Sheet  
This is the Balance Sheet referred to in our Report of even date.


**FOR HANUMANTRAO LAD & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

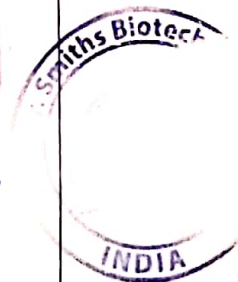
  
(CA. HANUMANTRAO LAD)  
Proprietor  
Membership No. : 131606  
Firm Reg. No.: 129981W  
UDIN NO : 20131606AAAAFC6235



**DR.SMITHS BIOTECH PVT LTD**

  
(DIRECTOR)  
Surej Zangwar  
DIN-01304850  
PLACE: PUNE  
Date :19/08/2020

  
(DIRECTOR)  
Riyaz Khan  
DIN- 07578366  
PLACE: PUNE  
Date : 19/08/2020



**DR.SMITHIS BIOTECH PVT LTD**  
**SN-593, OPP MALBAR HILL, SINDHI HIND SOCY., LULLA NGR,**  
**PUNE - 411048,**  
**CIN No. U24246PN2015PTC154818**

**Statement of Trading, Profit and Loss Account for the year ended on 31.03.2020**

Sr. No.	Particulars	Schedule No.	Amount (Rs.in Lakhs) From 01.04.2019 To 31.03.2020	Amount (Rs.in Lakhs) From 01.04.2018 To 31.03.2019
<b>A</b>	<b>Income</b>			4.19
(i)	Revenue from Operations	25	5.18	-
(ii)	Other Operating Revenue	26	-	8.23
(iii)	Other Income	27	7.36	
	<b>Total Income</b>		<b>12.5417617</b>	<b>12.42</b>
<b>B</b>	<b>Expenses</b>			1.28
(i)	Cost of Material Consumed	28	-	1.19
(ii)	Operating Expenses	29	0.99	1.41
(iii)	Employee Benefit expenses	30	8.56	7.80
(iv)	Administrative Expenses	31	32.42	9.64
(v)	Finance Cost	32	131.05	22.15
(vi)	Depreciation and amortization expenses	1 & 2	199.42	
	<b>Total Expenses</b>		<b>372.44</b>	<b>43.48</b>
<b>C</b>	<b>Profit/(Loss) before exceptional items and tax</b>		(359.90)	(31.06)
<b>D</b>	<b>Exceptional Items</b>			
<b>E</b>	<b>Profit/(Loss) before tax</b>		(359.90)	(31.06)
	Tax expenses			
	(1) Current tax			
	Mat credit entitlement		11.62	27.61
	(2) Deferred tax			
	Tax reversal of earlier year			
<b>F</b>	<b>Profit (Loss) for the period</b>		<b>(371.52)</b>	<b>(58.67)</b>
<b>G</b>	<b>Earning per equity share</b>		(0.00)	(0.00)
(i)	Basic (₹ per share)		(0.00)	(0.00)
(ii)	Diluted (₹ per share)			

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement  
This is the Profit & Loss Statement referred to in our Report of even date.

FOR HANUMANTRAO LAD & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Handwritten Signature*

(CA. HANUMANTRAO LAD)  
Proprietor  
Membership No. : 131606  
Firm Reg. No.: 129981W  
UDIN NO : 20131606AAAACF6235



DR.SMITHIS BIOTECH PVT LTD

*Handwritten Signature*  
(DIRECTOR)  
Suraj Zanwar  
DIN-01304850  
PLACE: PUNE  
Date :19/08/2020

*Handwritten Signature*  
(DIRECTOR)  
Riyaz Khan  
DIN- 07578366  
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**DR.SMITHS BIOTECH PVT LTD**  
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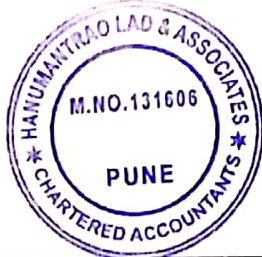
**Statement of Cashflow as on 31st March,2020**

Particulars	Amount (Rs.in Lakhs) As on 31.03.2020	Amount (Rs.in Lakhs) As on 31.03.2019
<b>Cash Flow from operating activities</b>		
Net Profit after tax	(371.52)	(58.67)
Adjustment for		
- Other Comprehensive Income		
- Depreciation and amortization expense	199.12	22.15
- (Profit) / Loss on Sale/Disposal of assets		
- Interest Expenses	131.05	9.64
- Interest & Dividend received	(7.36)	(7.11)
- Deferred Tax Liability		
<b>Operating profit before working capital changes</b>	<b>(48.41)</b>	<b>(33.99)</b>
(Increase) / Decrease in Other Non Current asset		
(Increase) / Decrease in Inventories		
(Increase) / Decrease in Trade receivables	(0.51)	(3.44)
(Increase) / Decrease in Other Current Assets	3.55	493.64
(Increase) / Decrease in Deferred Tax Asset		
(Increase) / Decrease in other financial assets		
Increase / (Decrease) in Provisions	11.09	-5.23
Increase / (Decrease) in Trade Payables	216.35	(129.60)
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing	(108.73)	-
Increase / (Decrease) in Deffered tax liabilities	11.62	27.61
Increase / (Decrease) in Other Current Liabilities	(0.63)	0.26
<b>Cash generated from operations</b>	<b>84.32</b>	<b>349.26</b>
Taxes paid		
<b>Net cash from operating activities</b>	<b>84.32</b>	<b>349.26</b>
<b>Cash flow from Investing activities</b>		
Purchase of fixed assets	(71.08)	(964.29)
Proceeds from sale of fixed assets		
(Increase) / Decrease in Capital Work in Progress	(21.37)	148.49
Interest & Dividend received	7.36	7.11
Proceeds / (Repayment) of Other Financial Assets	(142.62)	(3.80)
<b>Net Cash flow from investing activities</b>	<b>(227.72)</b>	<b>(812.49)</b>
<b>Cash flow from financing activities</b>		
Proceeds from issuance of Share Capital including share premium		
Proceeds from long term borrowings	651.26	187.51
Proceeds / (Repayment) from / of short term borrowings (Above)		
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets	(342.46)	286.48
Interest paid	(131.05)	(9.64)
<b>Net Cash flow from Financing Activities</b>	<b>177.76</b>	<b>464.34</b>
<b>Increase / (Decrease) in cash and cash equivalents</b>	<b>34.36</b>	<b>1.11</b>
Cash and cash equivalents at beginning of the year	109.14	108.03
<b>Cash and cash equivalents at end of the year</b>	<b>143.50</b>	<b>109.14</b>

FOR HANUMANTRAO LAD & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*(Signature)*

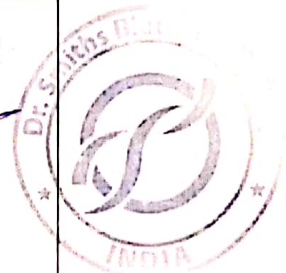
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DR.SMITHS BIOTECH PVT LTD

*(Signature)*  
 (DIRECTOR)  
 Sagar Kanwar  
 DIN-01304850  
 PLACE: PUNE  
 Date : 19/08/2020

*(Signature)*  
 (DIRECTOR)  
 Riyaz Khan  
 DIN- 07578366  
 PLACE: PUNE  
 Date : 19/08/2020





**Dr. Smiths Biotech Private Limited**  
**Schedules forming part of Financial Statement for the year ending on 31.03.2020**  
**Schedule 1 & 2**

Head	Particulars	Opening as on 01.04.2020 (Gross)	Addition	Deletion	Closing Balance (Gross)	Opening Depreciation as on 01.04.2020	Depreciation for 2019-2020	Closing Depreciation as on 31.03.2020	WDV as on 31.03.2020	WDV as on 31.03.2019
Land	Land	105.08	-	-	105.08	-	-	-	105.08	105.08
Plant & Machinery	Air Handcane Unit	423.26	15.97	-	439.24	6.38	54.46	60.84	378.40	416.63
Building	Building	437.99	-	-	437.99	1.74	14.64	16.38	421.61	436.23
Computer	Computer Printer & Software	8.03	-	-	8.03	0.28	2.68	2.96	5.06	7.75
Plant & Machinery	Electrical Equipments	107.31	4.11	-	111.42	1.58	11.11	12.70	98.72	108.73
Furniture & Fixtures	Furniture Fixtures	302.60	16.15	-	248.75	2.41	24.30	26.71	222.04	300.19
Plant & Machinery	Lab Equipments	11.60	1.66	-	13.27	0.14	1.62	1.76	11.51	11.47
Plant & Machinery	Plant & Machinery	720.73	-	-	720.73	9.62	90.34	99.96	620.78	723.12
Plant & Machinery	Fire Extinguisher	-	2.15	-	2.15	-	0.27	0.27	1.88	-
Capital WIP	Change Parts	-	1.04	-	1.04	-	-	-	1.04	-
Capital WIP	Building Development	-	22.83	-	22.83	-	-	-	22.83	-
Capital WIP	Total	2016.60	94.91	2.45	2109.06	22.15	199.42	221.57	1,887.49	1,984.45

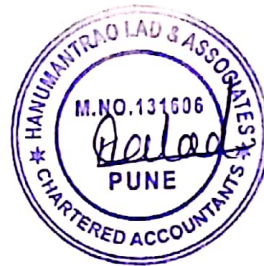


Dr. Smiths Biotech Private Limited  
Schedules forming part of Financial Statement for the year ending on 31.03.2020

Sl. No.	Particulars	Amount (Rs.in Lakhs) As on 31.03.2020	Amount (Rs.in Lakhs) As on 31.03.2019
3	Property Held for Sale		
4	Other Intangible Assets		
5	Non-current investments		
6	Deferred tax assets (net)		
7	<b>Long term loans and advances</b> <u>Capital Assets</u> a) <u>Secured, Considered Good</u> : b) <u>Unsecured, Considered Good</u> : c) <u>Doubtful</u>  <u>Security Deposit</u> a) <u>Secured, Considered Good</u> : Earnest Money Deposit Other Deposit b) <u>Unsecured, Considered Good</u> : c) <u>Doubtful</u>  <u>Other Loans &amp; Advances</u> Deposits Advance to capital Creditors	5.69 143.12          148.81	6.19 -          6.19
8	Other non-current assets		
9	Current investments		
10	Inventories		

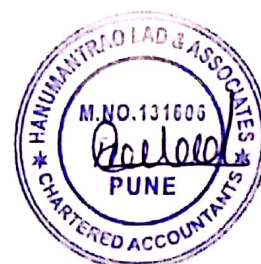


11	Trade receivables	3.95	3.44
		3.95	3.44
12	Cash and cash equivalents		
	Cash in Hand	0.11	1.09
	Bank Balances	35.48	0.54
	Fixed Deposits with Bank	107.91	107.51
		143.50	109.14
13	Short-term loans and advances		
		-	-
14	Other current assets		
	Balances with Govt. Authorities	220.49	224.06
	TDS Receivable	0.72	0.71
		221.22	224.77



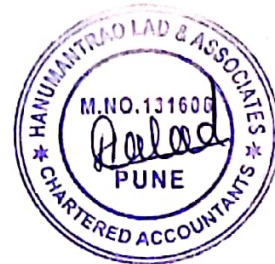
Dr. Smiths Biotech Private Limited  
Schedules forming part of Financial Statement for the year ending on 31.03.2020

Sh. No.	Particulars	Amount (Rs.in Lakhs) As on 31.03.2020	Amount (Rs.in Lakhs) As on 31.03.2019
f5	Equity Share capital <b>AUTHORIZED CAPITAL</b> 25,00,000 Equity Shares of Rs 10/- each	250 00	250 00
	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 22,00,000 Equity Shares of Rs 10/- each, Fully Paid up Share capital by allotment	220 00	220 00
		220.00	220.00
	<b>Reconciliation of the shares outstanding at the beginning and at the end of the year</b>		
	<b>Reconciliation of the shares outstanding at the beginning and at the end of the year</b>		
		<b>31-Mar-20</b>	<b>31-Mar-19</b>
		No. of Shares	Rs
	As at the beginning of the year	22,00,000	220 00
	Add : Issued during the year	-	-
	As at the end of the year	22,00,000	220 00
		No. of Shares	Rs
		22,00,000	220 00
		-	-
		22,00,000	220 00
	<b>Shareholders holding more than 5% shares in the Company</b>		
		<b>31-Mar-20</b>	<b>31-Mar-19</b>
		No. of Shares	% of Holding
	Suraj Zanwar (Nominee Share Holder On behalf of Cian Healthcare Limited)	1	0 00%
	Kavita Zanwar	-	0 00%
	Cian Healthcare Limited	21,99,999	100 00%
		22,00,000	100.00%
		No. of Shares	% of Holding
		16,10,367	73.20%
		5,89,633	26.80%
		22,00,000	100.00%
16	<b>Other Equity</b>		
	Securities Premium	294 50	294 50
	Surplus (Profit & Loss Account)	-	-
	Balance brought forward from previous year	(58 67)	-
	Add: Profit for the period	(371 52)	(58 67)
	Balance carried forward from previous year	(430 19)	(58 67)
		-135.69	235.83
17	<b>Financial Liabilities</b>		
	<b>Borrowings</b>		
	(a) Term Loan from Banks		
	SIDBI	1,204 59	1,105.63
	SIDBI-FITL	72 04	-
	(Secured against the property of Company and Director)	1,276.62	1,105.63
	(b) Loans & Advances From Related Parties		
	Dhiraj Zanwar	66 57	66 57
	Kavita Zanwar	122 65	127.65
	Suraj Zanwar	668 87	183 61
		858.10	377.83
		2,134.72	1,483.46
18	(ii) Other Financial Liabilities		
	Advances from debtors	-	342 46
	Related Party	-	-
		-	342.46





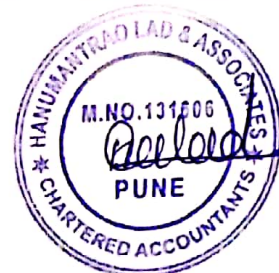
19	(i)Provisions Provision for Long Term Expenses		
20	(ii)Deferred Tax Liabilities (Net)	39.23	27.61
		39.23	27.61
21	(i) Borrowings Short term Liability out of Long Term Borrowings	37.67	146.40
		37.67	146.40
22	Trade Payable MSME creditors Other Creditors	32.05 62.41	-121.89
		94.46	-121.89
23	Other Current Liabilities Duties And Taxes GST TDS Others	(0.19) 1.08 -	- 1.52 0.00
		0.90	1.53
24	Provisions Other Expenses provision	13.68	2.59
		13.68	2.59



Dr. Smiths Biotech Private Limited

Schedules forming part of Financial Statement for the year ending on 31.03.2020

Sh. No.	Particulars	Amount (Rs.in Lakhs) From 01.04.2019 To 31.03.2020	Amount (Rs.in Lakhs) From 01.04.2018 To 31.03.2019
25	<b>Revenue from Operations</b>		
	Domestic Sales	5.18	4.19
	Export Sales		4.19
	<b>Total Sales</b>	5.18	
	<u>Less: Sales Return</u>		
	Domestic Sales Return	-	-
	Export Sales Return	-	-
		5.18	4.19
	<b>Net Revenue from Operation</b>		
26	<b>Other Operating Revenue</b>		
27	<b>Other Income</b>		1.12
	Realised Exchange Gain/Loss	-	7.11
	Interest on Bank Fixed Deposits	7.33	-
	Interest on Income Tax Refund	0.03	-
		-	-
		7.36	8.23
	<b>Other Income</b>		
28	<b>Cost Of Material Consumed</b>		
	Opening Stock	-	-
		-	1.28
	Add: Purchases of Material		
	Less: Closing Stock		
		-	1.28
29	<b>Operating Expenses</b>		
	Labour Charges	0.94	1.03
	Transportation	0.04	0.16
		0.99	1.19
30	<b>Employee Benefit Expenses</b>		
	Salaries & Remuneration	7.99	1.26
	Salary & Wages Overtime Expenses	0.05	0.06
	Bonus	-	-
	Salaries and wages	8.04	1.32
	Directors Remuneration	-	-
	Contribution / provisions to and for provident,	-	-
	Gratuity and other funds	-	-
	Medical Expenses	-	-
	Staff Welfare Expenses	0.30	0.10
	Uniforms	0.22	-
		0.52	0.10
		-	-
		8.56	1.41



<b>31</b>	<b>Administrative Expenses</b>		
	Rent	(0.28)	0.28
	Electricity, Power and Fuel	18.40	1.37
	Security Charges	7.38	-
	Bank Charges	0.04	0.00
	Interest and Late Fees on Taxes	0.44	0.02
	Insurance Expenses	1.34	-
	Repair and maintenance	1.55	2.48
	Printing And Stationery	0.31	0.45
	Travelling & conveyance	0.35	0.03
	Other Administrative Expenses	1.31	0.04
	ROC Expenses	0.07	-
	Audit Fees	0.75	3.00
	Professional Fees	0.66	-
	Round Off	(0.00)	0.00
	Telephone and Internet Expenses	0.10	0.13
		<b>32.42</b>	<b>7.80</b>
<b>32</b>	<b>Finance Cost</b>		
	Interest on Term Loans	131.05	9.64
	Interest On cash Credit		
		<b>131.05</b>	<b>9.64</b>

