

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2020-21**

PAN	AAHCB7573R		
Name	BOTHANZI MEDICALS PRIVATE LIMITED		
Address	411, EROS CORPORATE PARK, , IMT MANESAR, GURUGRAM, GURUGRAM, DELHI, 122052		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	635582781101020
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1045980
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	271955
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	271955
	Taxes Paid	7	556504
	(+)Tax Payable /(-)Refundable (6-7)	8	-284550
Dividend Tax Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 10-10-2020 06:00:02 from IP address 103.211.15.35 and verified by  
MANISH MADHUKAR

having PAN ANDPM4168P on 10-10-2020 06:00:02 from IP address 103.211.15.35 using

Digital Signature Certificate (DSC).

DSC details: 19457233CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

For Bothanzi Medicals Private Limited

For Bothanzi Medicals Private Limited

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

*Manish Madhukar*  
Director

*Pooja Laxmi*  
Director

Director

Name : BOTHANZI MEDICALS PRIVATE LIMITED  
PAN No. : AAHCB7573R  
DOI : 06-04-18  
FY : 2019-20

**Amount**

**A) INCOME FROM BUSINESS & PROFESSION**

Net Profit as per Profit & Loss account	970,008
Add: Dep as per Co. Act	259,488
Less: Dep as per IT Act	(128,563)
<b>Gross Total Income</b>	-
Net Profit	1,100,934
Normal Taxable Income	1,100,934
loss C/f	(54,953)
	<b>1,045,981</b>
Tax Payable as per Normal Income @25%	261,495
Cess @4%	10,460
<b>Gross Tax Payable</b>	271,955
<b>MAT @15.60%</b>	151,321
Tax Payable	271,955
TDS	556,504
Refund	(284,549)
Less: TDS deducted	(285,220)
Net Tax Payable	681,966

For Bothanzy Medicals Private Limited

*Pooja Tiwari*  
Director

For Bothanzy Medicals Private Limited

*Manish Madhwal*  
Director





**BOTHANZI MEDICALS PRIVATE LIMITED**  
CIN : U74999DL2018PTC332100  
**BALANCE SHEET AS AT 31.03.2020**

S. No	Particulars	Note No	As At 31st March 2020	As At 31st March 2019
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	Shareholders Funds			
	(a) Share Capital	<b>1</b>	100,000	100,000
	(b) Reserves And Surplus	<b>2</b>	661,629	(81,414)
	(c) Money received against share warrants		-	-
			761,629	18,586
	Share application Money Pending Allotment		-	-
<b>2</b>	Non-Current Liabilities			
	(a) Long Term Borrowings	<b>3</b>	407,055	1,100,000
	(b) Deferred Tax Liabilities (Net)		-	5,475
	(c) Other Long Term Liabilities		-	-
	(d) Long-Term Provisions		-	-
			407,055	1,105,475
<b>3</b>	Current Liabilities			
	(a) Short Term Borrowings		-	-
	(b) Trade Payables	<b>4</b>	15,311	23,850
	(c) Other Current Liabilities	<b>5</b>	860,892	-
	(d) Short Term Provisions	<b>6</b>	734,941	196,790
			1,611,144	220,640
	<b>Total</b>		<b>2,779,828</b>	<b>1,344,700</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	Non-Current Assets			
	(a) Property Plant & Equipments		-	-
	- Tangible Assts	<b>14</b>	626,502	619,188
	- Intangible Assts	<b>14</b>	80,737	58,728
	- Capital WIP		-	-
	(b) Non-Current Investments		-	-
	(c) Long-Term Loans And Advances		-	-
	(d) Deferred Tax Assets (Net)		39,516	-
	(e) Non Current Assets		-	-
	<b>Total</b>		<b>746,755</b>	<b>677,917</b>
<b>2</b>	Current Assets			
	(a) Current Investments		-	-
	(b) Inventories		-	-
	(c) Trade Receivables	<b>7</b>	101,066	-
	(d) Cash And Cash Equivalents	<b>8</b>	1,183,338	304,129
	(e) Short-Term Loans And Advances	<b>9</b>	464,120	71,000
	(f) Other Current Assets	<b>10</b>	284,549	291,654
	<b>Total</b>		<b>2,033,073</b>	<b>666,783</b>
	<b>Total</b>		<b>2,779,828</b>	<b>1,344,700</b>

As per our report of even date attached

For and on behalf of the Board of Directors of  
**BOTHANZI MEDICALS PRIVATE LIMITED**

For Bothanзи Medicals Private Limited

*Manish Madhukar*

MANISH MADHUKAR  
(Director)  
DIN - 00201922

Director

For Bothanзи Medicals Private Limited

*Pooja Tiwari*  
Director

POOJA TIWARI  
(Director)  
DIN - 08104729

For Vikal Jain & Associates  
(Chartered Accountants)  
Firm Registration Number : 031355N

*Vikal Jain*  
Vikal Jain  
(Proprietor)  
Membership Number : 533570

Place: New Delhi  
Date: 05-09-20

**BOTHANZI MEDICALS PRIVATE LIMITED**

CIN : U74999DL2018PTC332100

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020**

S. No	Particulars	Note No.	As At 31st March 2020	As At 31st March 2019
	<b>REVENUE FROM OPERATIONS</b>			
I	Revenue from Operations	11	7,968,593	3,309,637
II	Other Income	12	10,363	98
III	<b>Total Revenue(I+II)</b>		<b>7,978,956</b>	<b>3,309,735</b>
IV	<b>EXPENSES:</b>			
	Cost of Material Consumed		-	-
	Changes In Inventories		-	-
	Employee Benefits Expenses	13	5,328,534	1,845,609
	Financial Costs	15	3,772	727
	Depreciation and Amortization Expenses	16	259,488	119,052
	Other Expenses	17	1,417,153	1,420,287
	<b>Total Expenses</b>		<b>7,008,947</b>	<b>3,385,675</b>
V	<b>Profit Before Tax (III-IV)</b>		<b>970,008</b>	<b>(75,940)</b>
VI	<b>Tax Expense</b>			
	Current Tax		271,955	-
	Less: MAT Credit		-	-
	Deferred Tax		(44,991)	5,475
VII	<b>Profit (Loss) For The Period (V-VI)</b>		<b>743,044</b>	<b>(81,414)</b>
VIII	<b>Earning Per Equity Share</b>			
	Basic		74.30	(8.14)
	Diluted		74.30	(8.14)
	Nominal Value of Equity Shares		10	

As per our report of even date attached

For and on behalf of the Board of Directors of  
**BOTHANZI MEDICALS PRIVATE LIMITED**

For Vikal Jain & Associates  
(Chartered Accountants)  
Firm Registration Number : 031355N

For BothanZI Medicals Private Limited

For BothanZI Medicals Private Limited

*Manish Madhukar*  
Director

**MANISH MADHUKAR**  
(Director)  
DIN - 00201922

*Pooja Tiwari*  
Director  
**POOJA TIWARI**  
(Director)  
DIN - 08104729



**Vikal Jain**  
(Proprietor)  
Membership Number : 533570

Place: New Delhi  
Date: 05-09-20



**BOTHANZI MEDICAL PRIVATE LIMITED**  
**NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020**

Note No	Particulars	As At 31st March 2020	As At 31st March 2019
2	<b>Reserve &amp; Surplus:</b>		
	General Reserve		
	At The Beginning Of The Accounting Period		-
	Additions During The Year		-
	At The End Of The Accounting Period	-	-
	Surplus		
	At The Beginning Of The Accounting Period	(81,414)	(81,414)
	Additions During The Year	-	-
	(Balance In Statement Of Profit & Loss A/C)	743,044	
	Allocations And Appropriations		
		661,629	(81,414)
	<b>Grand Total</b>	<b>661,629</b>	<b>(81,414)</b>
3	<b>Long Term borrowings :</b>		
	Loan from Raletive Parties	407,055	1,100,000
		407,055	1,100,000
4	<b>Trade Payable</b>		
	Trade payables against goods and services		
	(a) Micro enterprises and small enterprises	-	-
	(b) Other than micro enterprises and small enterprises	15,311	23,850
		<b>15,311</b>	<b>23,850</b>
5	<b>Other Current Liabilities</b>		
	Duties and Taxes	659,173	-
	Conveyance payable	186,719	-
	Audit Fees Payable	15,000	-
		<b>860,892</b>	<b>-</b>
6	<b>Short Term Provisions</b>		
	Provsion for employees benefits	734,941	196,790
		<b>734,941</b>	<b>196,790</b>
7	<b>Trade Receivables</b>		
	Sundry Debtors	101,066	
		<b>101,066</b>	<b>-</b>
8	<b>Cash &amp; Cash Equivalents :</b>		
	( A ) Cash at Bank	1,175,060	243,348
	( B ) Cash in Hand	8,278	60,782
		<b>1,183,338</b>	<b>304,129</b>
9	<b>Short-Term Loans And Advances</b>		
	Advance salary	464,120	20,000
	Security for office	-	51,000
		<b>464,120</b>	<b>71,000</b>
10	<b>Other Current Assets</b>		
	Income Tax (Net of advance tax)	284,549	285,215
	Duties & Taxes		6,439
		<b>284,549</b>	<b>291,654</b>

For Bothanzi Medicals Private Limited

*Manish Madhukar*  
Director

For Bothanzi Medicals Private Limited  
Director

Director



**BOTHANZI MEDICALS PRIVATE LIMITED**  
Notes forming part of the financial statements

**Note 1 Share capital**

Particulars	31st March 2020		31st March 2019	
	Number of shares	Rs.	Number of shares	Rs.
<b>Authorized Share Capital</b>				
Equity Shares of Rs. 10	10,000	100,000	10,000	100,000
<b>Issued Share Capital</b>				
Equity Shares of Rs. 10	10,000	100,000	10,000	100,000
<b>Subscribed and fully paid up</b>				
Equity Shares of Rs. 10	10,000	100,000	10,000	100,000
<b>Subscribed but not fully paid up</b>	-	-	-	-
<b>Total Paid up Shares Issued &amp; Subscribed</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>100,000</b>

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	31st March 2020		31st March 2019	
	Number of shares	Amount	Number of shares	Amount
Opening Balance	-	-	-	-
Add: Issued/Allotted shareCapital	10,000	100,000	10,000	100,000
Less: Buy Back shares		-		-
<b>Closing Balance</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>100,000</b>

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	31st March 2020		31st March 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<b>Equity Shares:</b>				
Manish Madhukar	5,000	50.00%	5,000	50.00%
Pooja Tiwari	5,000	50.00%	5,000	50.00%

For BothanZI Medicals Private Limited

*Manish Madhukar*

For BothanZI Medicals Private Limited  
Director

*Pooja Tiwari*

Director





**BOTHANZI MEDICAL PRIVATE LIMITED**  
**NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

Note No	Particulars	As At	As At
		31st March 2020	31st March 2019
<b>11</b>	<b>Revenue from Operations</b>		
	Sales	7,968,593	3,309,637
	<b>Grand Total</b>	<b>7,968,593</b>	<b>3,309,637</b>
<b>12</b>	<b>Other Income</b>		
	Misc Income	2,137	98
	Interest Income	8,226	-
	<b>Grand Total</b>	<b>10,363</b>	<b>98</b>
<b>13</b>	<b>Employees Benefits Expenses</b>		
	Staff Training	-	3,347
	Bonus Expenses	77,500	-
	Staff Welfare Expenses	130,794	39,758
	Salary	5,120,240	1,802,504
	<b>Grand Total</b>	<b>5,328,534</b>	<b>1,845,609</b>
<b>15</b>	<b>Financial Costs</b>		
	Bank Charges	3,772	727
	<b>Grand Total</b>	<b>3,772</b>	<b>727</b>
<b>16</b>	<b>Other Expenses</b>		
	Advertisement & Publicity	3,597	11,520
	Audit Fees	15,000	10,000
	Bad Debts Written Off	-	480,000
	Business Promotion	-	3,799
	Computer Equipment	-	2,016
	Conveyance Expenses	766,615	330,312
	Courier Charges	57,012	63,728
	Fuel Expenses	9,884	-
	GST Late fees	2,300	-
	Medicine Expenses	-	4,001
	Miscellaneous Expenses	5,800	99,365
	Office Maintenance Expenses	27,998	28,246
	Office Rent	326,500	162,500
	Printing & Stationery	65,260	54,912
	Professionals Expenses	33,100	17,500
	Telephone & Internet Expenses	29,629	51,369
	Tender Fees	-	2,521
	Travelling Expenses	22,366	56,966
	Water & Electricity Expenses	52,092	39,659
	Websites Expenses	-	1,872
	<b>Grand Total</b>	<b>1,417,153</b>	<b>1,420,287</b>

For BothanZI Medicals Private Limited

*Manish Madhucar*  
 Director

*[Signature]*  
 For BothanZI Medicals Private Limited

Director



**Note- 14 : PROPERTY, PLANT & EQUIPMENTS**

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	AS ON 01.04.2019	ADDITIONS	SALES	TOTAL AS 31.03.2020	OPENING	DURING THE YEAR	ADJUST- MENTS	AS ON 31.3.2020
Plant & Machinery	10,932	9,131	-	20,063	867	3,395	-	15,801
Furniture & Fixture	494,163	86,012	-	580,175	56,083	125,411	-	398,681
Office Equipments	82,339	158,725	-	241,065	16,268	51,449	-	173,348
Software and website	64,372	34,942	-	99,314	5,644	12,933	-	80,737
Computers	145,162	-	-	145,162	40,190	66,300	-	38,672
<b>TOTAL</b>	<b>796,968</b>	<b>288,810</b>	<b>-</b>	<b>1,085,779</b>	<b>119,052</b>	<b>259,488</b>	<b>-</b>	<b>707,239</b>
Previous Year Total	-	796,968	-	796,968	-	119,052	-	677,917

For Bothanzi Medicals Private Limited

*Manish*  
Director

For Bothanzi Medicals Private Limited

*Pooja Givay*  
Director





**BOTHANZI MEDICALS PRIVATE LIMITED**

**\*DEPRECIATION UNDER INCOME TAX ACT, 1961**

PARTICULARS	WDV ON 01.04.2019	ADDITIONS		SOLD/Adjustment	TOTAL AS ON 31.03.2020	RATE	TOTAL DEPN	NET BLOCK AS ON 31.03.2020
		BEFORE 1.10.2019	AFTER 30.9.2019					
Plant & Machinery	90,410	9,131	-	-	99,541	15%	14,931	84,610
Furniture & Fixture	285,243	86,012	-	-	371,255	10%	37,125	334,129
Office Equipments	-	134,068	24,657	-	158,725	15%	21,960	136,766
Software and website	-	-	34,942	-	34,942	100%	34,942	-
Computers	49,011	-	-	-	49,011	40%	19,604	29,407
<b>TOTAL</b>	<b>424,664</b>	<b>229,211</b>	<b>59,599</b>	<b>-</b>	<b>713,474</b>		<b>128,563</b>	<b>584,912</b>

93,621

**Schedule of deferred Tax Liability/(Asset) 2019-20 (Workings)**

Particulars	wdv as per Company's Act	Income Tax Act	Difference	Deferred Tax		DTL	
				Liability/(Asset)	Opening Balance	Transfer to profit and loss account	
Depreciation	259,488	128,563	130,926	(34,041)	-	(34,041)	
Old adjustments	-	-	-	-	-	(10,950)	
						<b>(44,991)</b>	

**For Bothanzi Medicals Private Limited**

**Manish Medhulkar**  
Director

**For Bothanzi Medicals Private Limited**

**Pooja Tiwary**  
Director



**Bothanzi Medicals Private Limited**

**Notes Forming Part of the Financial Statement for the year ended on 31<sup>st</sup> March 2020**

**17. Significant Accounting Policies**

Set out hereunder are the significant accounting policies adopted by the company in the preparation of the accounts for the year ended 31<sup>st</sup> March 2020. There is no material change in accounting policies of the company.

**a. Accounting Conventions**

The financial statements are prepared on accrual basis of accounting under historical cost convention in accordance with generally accepted accounting principles in India and relevant provisions of the Companies Act, 2013 including accounting standards notified there under from time to time.

**b. Use of Estimates**

The preparation of financial statements requires estimates and assumptions which affect the reported amount of assets, liabilities, revenues and expenses of the reporting period. The difference between the actual results and estimates are recognized in the period in which the results are known or materialized.

**c. Fixed Assets**

Fixed Assets are valued at historical cost on consistent basis and are net of refundable taxes and levies wherever applicable. All costs relating to acquisition of fixed assets including all duties, freight and other charges incurred for bringing the asset into their working condition are capitalized.

**d. Depreciation/Amortization**

Depreciation on Fixed Assets other than those mentioned below is provided in accordance with the useful life as specified in Schedule II of the companies Act, 2013, on written down value (WDV) on pro rata basis.

**e. Revenue Recognition**

Mercantile system of accounting generally followed by the company

**f. Contingent Liabilities**

As certified by the management, there is no contingent liability of the company at the year ended 31<sup>st</sup> March, 2020. The same would be provided as and when it's needed.

**g. Gratuity**

Gratuity has been calculated using formula given Gratuity act 1972 and No actuarial valuation has done by the company.

For Bothanzi Medicals Private Limited

*Manish Madhukar*  
Director

*Rajalwari*





**h. Taxation Accounting**

Current Corporate Tax provision of NIL is provided on the results for the year after considering applicable tax rates and laws.

**i. Auditor's Remuneration**

Statutory Audit Fees: Rs 15,000 (Previous Year: Rs 10,000)  
Total remuneration Rs.15, 000 exclusive of Service Tax/GST

j. None of the employee of the Company was in receipt of remuneration in aggregate of Rs. 24.00 Lacs per annum employed for the whole year or Rs. 2.00 Lacs p.m. employed for the part of the year.

k. Previous year's figures have been re grouped/ reclassified wherever it considered necessary.

l. All Figures shown in Balance Sheet, Profit & Loss Account and Notes forming part of Balance Sheet and Profit & Loss Account are in Rupees unless indicated otherwise.

m. The details pursuant to provisions of Schedule III to the Companies Act, 2013 have been given to the extent applicable to the company.

For and on behalf of  
**Bothanzi Medical Private Limited**

**For Bothanzi Medicals Private Limited**

*Manish Madhukar*  
Director

Director  
MANISH MADHUKAR  
Din No:- 00201922

NEW DELHI

For and on behalf of  
**Vikal Jain and Associates**  
**Chartered Accountants**  
Firm's registration number: 031355N

*Pooja Tiwari*  
Director  
Pooja Tiwari  
Din No:- 08104729

NEW DELHI



**Sundry Debtors**

Particulars	Amount
Dhir Hospitals	72,500
JB Gupta Hospital	7,980
Rathi Eye Hospital	29,500
Sarvodya Hospital & Institute of Medical Science	(8,914)
Total	101,066

**Loans and Advances**

Particulars	Amount
Ajay Chaudhay Advance	9,000
Amit Verma Advance	(5,500)
Ashok Dhiram Advance	127,500
Khurshid Advance	23,000
Manish Kadian Advance	(1,500)
Manoj Kumar Advance	3,050
Parul kumar chauchan Advance	169,000
Rajan Advance salary	(2,000)
Ramesh Kumar Gupta Loan	175,000
Satish Advance Salary	(2,482)
Satish Advance Salary	(400)
Sunny dalal advance	(34,548)
Vikram Advance	4,000
Total	464,120

**Sundry Creditors**

Particulars	Amount
Vikal Jain & Associates	12,000
Abhi Enterprises	7,460
Total	19,460

**Advance from Parties**

Particulars	Amount
JB GUPTA HOSPITAL	22,389
Total	22,389

For Bothanzi Medicals Private Limited

Manish Mathur  
Director

For Bothanzi Medicals Private Limited

Director







**INDEPENDENT AUDITORS' REPORT**

To

The Members of Bothanji Medicals Private Limited

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of Bothanji Medicals Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2020, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its profit (or Loss)\* and cash flows for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.





If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's responsibility for the financial statements**

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

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

The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are as a whole free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but there is no guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other legal and regulatory requirements**

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

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;



- e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A"
- 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:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements
  - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts
  - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Vikal Jain & Associates  
Chartered Accountants  
Firm Registration No. 031355N



Vikal Jain  
(Proprietor)  
Membership Number 533570  
UDIN : 20533570AAAACY8771  
Place: Delhi  
Date: 12/09/2020





## DIRECTOR'S REPORT

To  
The Members,  
**BOTHANZI MEDICALS PRIVATE LIMITED**

Your Directors have pleasure in submitting their Annual Report on the business and operations of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2020

### 1. FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year's figure is given hereunder:

(Amount in Rs.)

Particulars	2019- 2020	2018-19
Profit Before interest, Depreciation & Tax	7,06,746	43,839
Less: Finance Cost	(3,772)	(727)
Less: Depreciation & Amortization Expense	(2,59,488)	(1,19,052)
Profit before Tax	(9,70,006)	(75,940)
Provision for Tax	0	0
Income Tax (JV)	0	0
Deferred Tax	(44,991)	(5,475)
Profit after Tax	(7,43,042)	(81,414)
Less : Proposed Dividend & Tax thereon	0	0
Balance carried to Balance Sheet	(7,43,042)	(81,414)

### 2. COVID

Due to the outbreak of Coronavirus Disease (COVID-19), the Government of India declared lock-down effective 25th March 2020 and in compliance of the instructions issued by the Central and State Governments. Government of India and State Governments have initiated un-lock process and Company operations have since normalized.

The Company has considered the possible impacts on the carrying value of assets and contractual terms with business partners. The Company, as at the date of these financial results has used the available information to assess the impact on the future performance of the Company. Based on the information, the Company has made assessment and expects that the carrying amount of assets reported in these financials as at 31 March 2020 are fully recoverable.

The Company has also estimated the future cash flows with the possible effects that may result from the COVID19 pandemic and does not foresee overall adverse impact on realising its assets and meeting its liabilities as and when they fall due. The actual impact of the COVID-19 pandemic may vary from that estimated as at the date of approval of these financial results

### 3. DIVIDEND

No Dividend is being declared for the current financial year due to conservation of Profits.

**4. RESERVES**

Due to insufficient profit, no amount is proposed to carry to General or any other Reserves.

**5. SHARE CAPITAL**

During the year under review, the Company has not issued any equity shares with differential rights or Sweat equity shares or employees stock options. The Company has also not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees.

**6. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS**

During the financial year ended March 31, 2020, your Company has made loss of (7,43,042) Rupees.

**7. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred from the end of the financial year i.e. 31<sup>st</sup> March, 2020 till the date of this report.

**8. CHANGE IN THE NATURE OF BUSINESS**

During the year under review, there is no change in the nature of business of the Company.

**9. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

During the year under review, no order has been passed by any Regulator or Courts or Tribunal or any other Authority which may affect the going concern status of the Company or affect the Company's operations in future.

**10. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary or Joint venture Company.

**11. DEPOSITS**

The Company does not have any deposit accepted from public. Further, during the year under review also, the Company has not accepted any deposits from Public or in violation of The Companies (Acceptance of Deposits) Rules, 2014.

**12. STATUTORY AUDITORS**

VIKAL JAIN & ASSOCIATES., Chartered Accountants, were appointed as Statutory Auditors for FY 2019-20. Their continuance of appointment and payment of remuneration are to be confirmed in the ensuing Annual General Meeting.

**13. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

**14. ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is attached to this Report.



**15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The operations of the company are not much energy intensive.

There is no earning and outgo of foreign exchange during the year under review.

**16. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

There is no change in the Directors of the Company during the year under review. The Provisions of Section 203 of the Companies Act, 2013 regarding appointment of Key Managerial Personnel are not applicable on the Company.

**17. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS**

The Board met six times during the financial year 2019-20. The maximum interval between the two board meetings doesn't exceed 120 days.

**18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

**19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

**20. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**21. ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors express their deep sense of appreciation for all the employees whose commitment, co-operation, active participation, dedication and professionalism has made the organization's growth possible.

Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
BOTHANZI MEDICALS PRIVATE LIMITED**

**05<sup>th</sup> September,2020  
DELHI**

**MANISH MADHUKAR  
DIRECTOR  
DIN: 00201922**

**POOJA TIWARI  
DIRECTOR  
DIN: 08104729**